

Navigating professional careers in new organisational forms

By

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Abstract

The notion of professional work is changing from the traditional 'learned' occupations in which an exclusive body of knowledge and access to practice was controlled by a privileged minority. Nowadays, many more vocational groupings enjoy professional status, although the locus of control over standards and behaviours is moving from professional bodies to organisations in which access to, and use of, knowledge is embedded in information systems. Such changes are epitomised by a new organisational form – the shared service centre (SSC) – where business support functions are aggregated into business process centres so that efficiency and quality of service can be improved through task simplification, automation and the adoption of multidisciplinary process working. A consequence of the new factory-style environment is that work becomes polarised between a small number of senior professional personnel who design and monitor work systems, and the vast majority of workers who perform low-level, transactional tasks. In the hollowed out middle, a career 'bottleneck' develops meaning that workers have little chance of progression and, moreover, the nature of lower level work may not equip them for senior roles potentially dulling aspirations of a long-term professional career. The purpose of this research is to explore the impact of these changes for the careers of finance professionals working in the SSC.

Within the careers literature, there is a tendency to explain individual career orientations of today through theories constructed much earlier. For example, Schein's (1978) concept of career anchors aims to provide a stable framework of influence throughout an individual's work life, yet despite changes in organisational and technological landscapes, these original anchors remain unchallenged. This exploratory enquiry gathers data from finance professionals working in SSCs through interviews and an adapted survey instrument based on Schein's career anchor inventory (COI; 1990) to ask 'how do those working in professional roles in SSCs understand and navigate their careers?'

The fundamental contributions of this thesis are as follows: 1) theoretically, a classification which provides a novel frame of reference for understanding types of SSC and the work within them; 2) identification of pertinent skills that both guide and potentially enable careers for finance professionals in this context – these extend beyond previous suggestions of 'soft skills' into new 'business skills' for global, multidisciplinary and organisationally focused professional work; 3) evidential support for a refreshed approach to career theory, especially for boundary-focused career scholarship (Inkson et al, 2012) and clarification of new dimensions in multidirectional careers (Baruch, 2004); 4) a proposal for a new set of six career anchors that challenge the relevance of old theory in new contexts and provide meaningful insight into the navigation of careers in new organisational forms. This work serves as a founding and original investigation into careers within finance SSCs. There are practical implications for individual career management, the role and relevance of professional accrediting bodies in new contexts, and also for organisational HR strategy and their function in supporting individual skills development for contemporary professionals in new organisational forms.

Keywords: professional work, shared service centres, finance, management accountancy, career anchors, skills

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Chapter 1: Introduction

This thesis explores the changing nature and location of professional work in the context of a new organisational form, the shared service centre (SSC). Specifically, the enquiry is concerned with the perceptions of individual finance professionals surrounding their career aspirations and pathways and investigates how a range of accountants, at different career stages, make sense of the changing nature of professional work and organisational design. Individual self-perception is analysed through the lens of various constructs of career orientation, as conceptualised by Edgar Schein in his seminal work on career anchors (Schein, 1978).

The study employed a mixed method approach to study the experiences and self-perceptions of finance professionals in two case study organisations. The aims of the research were to understand: how the nature of professional work is affected by the ways of working the SSC; the implications of working in an SSC environment for accountants (in terms of ways of working and their careers); how they made sense of their careers and navigated career pathways; and finally, how useful traditional theory of career orientation is in comprehending the self-perceptions of these workers in relation to their career values, motivations and competences.

The motivation for this research was founded on the author's involvement with a practitioner round table meeting on shared services jointly organised by members of the Centre for Global Sourcing and Services (CGSS) at Loughborough University and the Chartered Institute of Management Accountants (CIMA). At the meeting, senior executives from a range of multi-national organisation discussed the SSC as a new revolutionary organisational model that sought to reduce the costs of business support functions through simplifying, standardising, deskilling and relocating white collar work such that it could be performed in the quickest way and the cheapest place possible (see Rothwell, Herbert and Seal, 2011).

These changes to professional work incited concerns about the sustainability of the SSC model and how the existence of professional work would continue to be shaped by this environment. Given the huge number of people employed in this type of work in the UK and other countries (for example, in Scotland, financial and business services accounted for around 359,000 jobs, or 15% of all employment in 2008; Scottish Development International, 2011), not only in finance but also in complementary disciplines (such as IT, Human Resources and Procurement), it appeared to the author that if professional work *was* being changed on this scale then this could hold significant implications for the way in which individuals, employers and professional bodies understand their work and careers in what is clearly a contemporary globalised, knowledge-based environment.

1.1 Previous literature and justification for the study

One of the underpinning motivations for writing this thesis arose from contemporary developments in the literature surrounding changes to professional work. Historically, professional work has been exclusive to an elite group of individuals (Larson, 1977), highly qualified in a 'learned' profession (such as medicine, law or accountancy; Covert, 1917) applying their technical skills in a practice-

based setting with an assumed safety for clear linear progression through their career (Abbott, 1988). In 1973, Haug proposed a theory of deprofessionalisation whereby professional workers (specifically within the medical profession) would lose their monopoly over exclusive knowledge because of processes of codification in medical knowledge and subsequently patients being able to access this information. Whilst Haug's hypothesis has not been overtly supported in subsequent research there are elements that resonate with more general changes to professional work seen currently (such as technology increasing availability of professional knowledge to lay individuals).

Similarly, and writing at the same time as Haug, Oppenheimer's (1973) proletarianization thesis acknowledged that professional work could be broken down so that some staff could perform parts of a task (considered as deskilled work) whilst a smaller number of individuals took administrative and bureaucratic control over the whole process. Professionals operating within large organisational settings were subject to this (exemplified by the case of modern hospitals in his thesis) and that aspects of bureaucratic control would undermine professional autonomy (Oppenheimer, 1973).

More current research has addressed the increase of professional work within business settings with an even greater number of professionals 'embedded' within organisations (Faulconbridge and Muzio, 2008). Some claim that professionals working towards organisational goals could lead to a form of 'corporate professionalisation' where pleasing customers, clients or stakeholders takes greater importance over upholding professional responsibilities (Greenwood et al., 2002). These views appear to be superseded by more positive perspectives on professionals within practice. Suddaby and Viale (2011) describe how professionals have become increasingly strategic and have been key drivers of institutional change because of their position of power and role as "brokers of varieties of capital" (p.436) in business settings. Rather than a play-off between organisational and professional values the modern view is that of an interconnection of occupational and organisational principles (as suggested by Faulconbridge and Muzio, 2008; Muzio and Faulconbridge, 2013).

These aspects of posited deprofessionalisation and proletarianization (reflecting an unstable professional environment) and then the notion of new and increasing numbers of embedded and strategic professionals are demonstrated and epitomised within a new organisational context: the shared service centre (SSC).

Shared service centres (SSCs) denote the "concentration of company resources performing like activities typically spread across the organisation, in order to service multiple internal partners at lower cost and with higher service levels, with the common goal of delighting external customers and enhancing corporate value" (Schulman et al., 1999: p.71). SSCs appear to have evolved from outsourcing models and were first recorded in the US health sector during the 1970s (Friedman, 1975), however their prevalence as a new organisational model began to be established in the 1990s (Ulrich, 1995; Quinn, Cooke and Kris, 1999; Schulman et al., 1999). Centres vary in terms of the nature of the work that they perform and in which proportions (either transactional process-based work or transformational services which impact an organisation's overall strategy). This variety is not often acknowledged within academic literature on the subject. The activities that SSCs perform are guided by the type of centre and include professional work that supports the overall operation of an organisation such as finance and management accounting (the focus of this research).

Typically many lower level professional processes are simplified and automated driving efficiency and potentially reducing the cost of these activities for the parent organisation (Oppenheimer, 1973). This activity becomes enabled by technology (as posited by Haug, 1973) with the professional process becoming embedded in systems (such as ERPs) ultimately meaning that the deep professional understanding that comes with professional education or accreditation is not enabling individuals to perform their roles. Although, there are a number of other skills, outside of technical competence, that are key in their roles that will be explored by this thesis.

At the other end of the scale senior and established professionals are engaging in the strategic work in the SSC which Suddaby and Viale (2011) have discussed in broader terms in their paper on institutions and professions. Whilst the work of the finance professional in the SSC is founded on their technical knowledge and professional values there is a requirement to build skill sets that are increasingly suited to their organisational context (see Mohamed and Lashine, 2003, for the challenges of global business environments for aspiring accountancy professionals). An article in *The Financial Times* reported that new job seekers within finance were keen to develop their business skills and utilise their technical knowledge to make an impact on the overall operation (Smedley, 2015).

Delaying of management in the SSC means that the centres have a workforce consisting of large numbers of employees carrying out lower level tasks and a smaller number of professionals engaged in the strategic work (creating a flat structure; Farndale, Pauwe and Hoeksema, 2009) reflecting Oppenheimer's (1973) proletarianization thesis. It is this structure coupled with the polar nature of roles in the SSC that has led to a skills gap for finance professionals working in the SSC (Rothwell, Herbert and Seal, 2011). This means that professionals at a foundation level are unable to build the correct, relevant skills for progression into the more strategic roles in the centre creating a 'bottleneck' effect for those seeking higher level roles (Rothwell, Herbert and Seal, 2011). It is this issue in particular that has motivated the current research to explore finance and management accountancy professionals and their experiences surrounding careers within the SSC.

Introducing the concept of 'career' brings many other dimensions into play. During the 1990s the literature on the nature of careers shifted away from traditional notions with organisations structuring careers (Weber, 1947) towards a more individual view adopted by 'boundaryless' careers (Arthur and Rousseau, 1996). A growth in market forces, globalisation and new working forms such as outsourcing and organisational restructuring were considered a catalyst for this change (Inkson et al., 2012). Careers were no longer assumed to follow a linear upward progression pattern; individuals were now making lateral and multidirectional moves and basing career decisions around their personal needs rather than chasing objectively defined career success within a single organisation (e.g. Baruch, 2004; Hall, 1996). 'Boundarylessness' suggested higher levels of mobility for individuals in relation to the direction of their careers, their geographic location and inter-organisational movement.

More recently boundaries are regaining relevance in response to the domination of 'boundaryless' careers in the literature which may be muting important organisational aspects (Clarke, 2013; Inkson, 2012). Careers are still bounded by constructs; for instance achieving professional qualifications for finance workers may reduce boundaries and punctuate a professional career

together with providing an element of structure to their working lives. The flat structure of SSCs may serve as a boundary to individuals pursuing upward progression with Rothwell, Herbert and Seal's (2011) bottleneck constraining organisational mobility in a vertical direction.

So how do individuals understand their careers in this context? Are they as boundaryless as previously suggested? And what role does the organisation play in bounding careers? This leads to a number of other questions surrounding the existence of Whyte's (1956) 'organisational man'. Clarke (2013) suggests that the organisational career is alive and well (in response to Hall's, 1996, claim of 'the organisational career is dead') but just exists differently to its original conception; is this relevant to the SSC as a contemporary working environment?

The existence of the 'organisational man' (whereby an individual is 'married to the organisation' following a linear career path through an organisational hierarchy; Whyte, 1956) may no longer be an expected norm for careers but whilst individuals are taking more responsibility for their careers there has also been research that suggests organisations are becoming more involved in career development and management (Lips-Wiersma and Hall, 2007). Indeed, individuals are seeking a level of job security but also want the training and personal growth that facilitates their 'boundarylessness' and creates opportunities for their career progression, whether that exists internally or externally to their organisation (Granrose and Baccili, 2006). For instance, pursuing professional qualifications and accreditation, such as the Chartered Global Management Accountant (CGMA) designation, develops both technical competencies and business skills that are relevant to contemporary working contexts.

Factors surrounding values, motivations and competences all impact upon an individual's career orientation (Schein, 1978) which will ultimately guide their career decisions, choices and paths. There are a number of theories that seek to identify different types of career orientation (see Holland, 1973; Schein, 1978; Super, 1980; Gubler, Arnold and Coombs, 2014) with Edgar Schein's career anchors (1978, 1990) presenting one of the more robust models over time and culture (Danziger, Rachman-Moore and Valency, 2008; Ituma and Simpson, 2007; Marshall and Bonner, 2003). The question here is how well does a traditional career orientation theory reflect the values and self-perceptions of contemporary finance professionals with growing skills sets in an organisational context such as the SSC? So far this introduction has touched on a number of themes that could impact this: changing or developing competencies, new organisational structures, new ways of working, potential deprofessionalisation and understanding careers in terms of boundarylessness and organisational orientations.

1.2 The research questions

Research in SSCs is still emerging in academic literature, particularly within finance SSCs (with many previous studies focused on HR centres). Many consultants have published on the subject and it appears that academia is lagging behind. Modern developments in established literature around professional work and careers appear to be relevant to work in the SSC as a contemporary context that has been subject to delayering, automation and globalisation. So how does a theory founded in

the 1970s relate to this? To investigate these issues the researcher proposes the following research questions:

Table 1: Research questions and justification/issues for exploration

Research question	Justification/Issues for exploration
<p><u>RQ1</u></p> <p><i>What are the individual experiences of work and careers for finance professionals currently working in SSCs?</i></p> <p>→ Exploring the intersection between the SSC context, professional work and careers</p>	<ul style="list-style-type: none"> • Limited academic literature on SSCs • New organisational form • Flat structures (Farndale, Pauwee and Hoeksema, 2009) • The skills gap for finance professionals in the SSC (Rothwell, Herbert and Seal, 2011)
<p><u>RQ2</u></p> <p><i>In which ways does work in the SSC implicate professional work and careers?</i></p> <p>→ Examining the impact of ways of working on individuals</p>	<ul style="list-style-type: none"> • ‘Embeddedness’ of professional work (Faulconbridge and Muzio, 2008) • Potential deprofessionalisation (Haug, 1973) • New skills for a traditional profession (Howieson, 2003; Mohamed and Lashine, 2003)
<p><u>RQ3</u></p> <p><i>How do individuals working in professional roles in SSCs understand and navigate their careers?</i></p> <p>→ Focused on individual experiences specifically around careers in SSCs</p>	<ul style="list-style-type: none"> • ‘Boundaryless’ careers (Arthur and Rousseau, 1996) and new organisational careers (Clarke, 2013) • Rothwell, Herbert and Seal (2011) identified a ‘bottleneck’ in career progression within SSCs and to what extent does this exist for those individuals working in SSCs?
<p><u>RQ4</u></p> <p><i>Can the use of a traditional theory (Schein’s career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC?</i></p> <p>→ Drawing together theoretical aspects</p>	<ul style="list-style-type: none"> • A critical perspective on a traditional theory of career orientation (Schein, 1978) in response to contemporary developments in literature on professional work and new organisational forms (the SSC)

The research endeavours to draw together a number of important themes, through exploratory enquiry, across disciplines to make sense of a ‘messy’ business context (Parkhe, 1993). The purpose of this work is to explore outlined issues to holistically understand how professionals understand and navigate their careers in new organisational forms; the output of this work and its potential original contributions include:

1. **Theoretical** – An examination of the SSC as a new and relatively un-researched organisational form, a new perspective on this based on the critical examination of professional careers in this context and a completely new conception of Schein's (1978) career anchors relevant to these individuals engaged in contemporary, globally connected, multinational organisations. There is support for refocusing and refreshing career theory towards the study of boundaries rather than accepting boundaryless careers as the status quo (Rodrigues and Guest, 2010; Inkson et al., 2012). There are also new dimensions for contemporary multidirectional careers (Baruch, 2004) and how protean approaches, as individual career agency, can be complemented by social structures such as organisations.
2. **Methodological** – A robust mixed methods exploratory investigation which has both breadth (studying two organisations over six countries) and depth of focus (the careers of finance professionals) in presenting empirical evidence in a relatively under-studied field. The exploratory work conducted within the boundaries of this research sets the foundation for considerable future development for the empirical investigation of career anchors in new organisational, professional and cultural contexts.
3. **Practical** – Implications for organisational development and sustainability in terms of talent management strategies in finance and other professional roles in the SSC context and for global companies managing finance services across cultural, temporal and geographical boundaries. There are implications for professional organisations in considering approaches to the development of professionals and their careers in respect of securing a 'pipeline' of appropriately skilled and qualified professions for the future. Finally, there are implications for finance professionals looking to navigate and manage their own careers in contemporary contexts.

This work is intentionally exploratory. The methodological approach of this work, and social constructivist ontology, seeks to capture both breadth and depth to fulfil the research questions. The breadth refers to the many factors that could implicate professional work and careers in SSCs whereas the depth can be found in understanding the specific career orientations of a niche group of workers. Employing a flexible research strategy based on problematization (whereby research challenged longstanding old assumptions around constructs; Locke and Golden-Biddle, 1997; Alvesson and Sandberg, 2011) and abductive perspectives (through looking back and forth between data and theory; Blaikie, 1993) this work utilises a mixed methods approach consisting of 38 interviews and 319 responses to an online survey. The study captures views of finance professionals from six countries and over a range of roles to truly portray the nature of SSC work.

1.3 Structure of thesis

Chapter two (literature review) looks in depth at the complex context of the research. The subchapters examine in detail: the study of professions over time, the recent increase in the competitive nature of the professional environment, the origins of outsourcing towards the evolution of shared service centres, and contemporary themes in careers followed by an overview of career anchors which addresses criticisms and proposed changes to the model.

Chapter two contributes an in-depth understanding of professional workers within organisational contexts and how this impacts their work and the skills they develop to perform their work. The

review on shared services reveals the history of the SSC dating back to the 1970s which has not previously been recognised in the literature. Furthermore, a classification of sourcing and shared service types is formed from the literature to provide a foundation for the context of this research (the SSC) and the variation of work occurring within it. Finally, the author delves into nuances surrounding contemporary careers and how these aspects are relevant to both professional and SSC work. The chapter finishes by giving a statement of the research questions.

Chapter three (methodology) explains the decidedly exploratory nature of the research which was justified by the novelty of SSC research combined with established literature in professional work and careers which had been subject to a number of developments in recent times. As such the work employed a mixed methods approach which was informed by themes from the literature and underlying social constructivist ontology. Chapter three also clarifies the rationale surrounding the philosophical stance of the work, the final case study selection, the research design, ethics and limitations concerned with these. The structure of chapter three aims to chart the journey of the research: firstly, an initial pilot study which informed the creation of a semi-structured interview prompt for the qualitative part of the work. These interviews then informed the dissemination of an online survey; lastly a smaller number of follow-up interviews were conducted.

The data consisted of 38 semi-structured interviews and 319 responses to an online survey. The data were collected from two anonymised case study organisations (Oilco and Printco) capturing views from six countries. The interviews sought to collect deep, rich insights into professional work in the SSC whilst the survey collected information on career orientations based on a modified version of Schein's (1990) career anchor inventory (COI).

Chapter four (results and analysis) presents the findings of the research in four main subchapters. The first subchapter (4.2) presents the findings of the pilot survey. Subchapter 4.3 provides an in-depth examination of the first set of interviews through numerous quotes and narrative by the author. Codes and themes are extracted from these (using QSR NVivo 10); findings are considered both independently and jointly in response to the relevant research questions. The latter part of the qualitative data analysis looks to inform the interpretation of the survey results. Briefly, the qualitative data indicated that professionals had built up a specific skills base to perform their work in the SSC; whilst the technical side of the work did not differ greatly from other management role experience, the organisational, globalised setting meant they had to adapt and become competent in areas beyond financial work. Individuals also drew on organisational resources to navigate their careers. In terms of the way individuals spoke about career anchor related topics, it appeared that a general managerial competence was dominant.

Subchapter 4.4 describes the findings of the quantitative investigation into career anchors. The survey was distributed to 500 staff over Oilco's five SSCs; it yielded a response rate of 63.8% (n=319). First basic descriptive analysis was performed on the modified version of Schein's COI, followed by correlation analysis to investigate relationships between anchors and demographic factors. Overall, the quantitative data did not support the dominance of a general managerial anchor but instead a newly proposed anchor of employability, suggesting that perhaps career anchors require a fresh perspective to increase their relevance in contemporary professional work and new organisational forms. Exploratory factor analysis was performed to examine the underlying construct of career

anchors; anchors loaded onto six factors which merged both original and new items on the COI. Finally, in chapter four, section 4.5 describes the findings of follow up interviews which endeavoured to clarify findings from the previous research stages and be sensitive to any new findings emerging from another SSC.

Chapter five (discussion) gives an in-depth evaluation of the findings and creates meaning around the 'messy' business context captured in this work. The subchapters are structured around each of the four research questions. A final classification of sourcing and SSC types is given and discussed in terms of professional work in subchapter 5.2. Subchapter 5.3 evaluates the way in which working in the SSC implicates professional work; it finds some differences between proposed concepts of embedded and embodied professional work. It also contributes a detailed account of skills for finance professionals working with the SSC for both performing their roles and using skills to develop their future careers. Subchapter 5.4 evaluates the contribution to research question RQ3 and in particular focuses on mobility, perceived barriers to progression and training opportunities. It also contributes to the discussion surrounding a refocus and refreshment of boundaryless theories of career and presents the case for boundary-focused career scholarship (Inkson et al., 2012) with support from the data. Finally subchapter 5.5 looks at the way in which a traditional theory can aid in our understanding of contemporary careers in new contexts and reveals that whilst traditional theory can be helpful there are some discrepancies. Through EFA it was found that a six factor model of career anchors could better explain career orientations of finance professionals working in the SSC. These anchors were: skills/security employability, security/stability, organisational challenge, flexibility/freedom, global managerial competence and entrepreneurship and social engagement.

Chapter five closes with a summary of the discussion, limitations of the research and recommendations for future research.

Finally chapter six, the conclusion, gives the author's concluding remarks on the research. The author has also included an appendices section and a glossary of key terms to aid the reader.

Chapter 2: Literature Review

2.1 Introduction

There is a wealth of literature surrounding the sociology of the professions, professional work and the characteristics of individuals employed within them (e.g. Millerson, 1964) which has seen our understanding move from traditional 'learned' professionals defined by their education, qualifications and training (Covert, 1917) to individuals that are increasingly multidisciplinary (Suddaby et al., 2007; Howieson, 2003), operating at the core of organisations (Suddaby and Viale, 2011) with a broadened set of skills (Mohamed and Lashine, 2003).

Many professionals are embedded within organisations (Faulconbridge and Muzio, 2008) and are now in control of strategic elements of larger business operations (Suddaby and Viale, 2011). New organisational forms such as the Shared Service Centre (SSC), which arose from outsourcing models, in many ways epitomises these changes to professional work but also alludes to a 'deprofessionalisation' (Haug, 1973) as lower level work is delayed, standardised and automated (Oppenheimer, 1973). As a result, structures at these centres are typically flat (Farndale, Pauwe and Hoeksema, 2009), with tasks ranging from low-level transactional tasks up to strategic activities which contribute to business transformation (Ulrich, 1995; Sako, 2006).

Rothwell, Herbert and Seal (2011) highlighted the subsequent skills gap that is occurring as professions are hollowed out creating a 'bottleneck' for individuals wishing to progress their careers in a vertical and upwardly progressive trajectory. Generally speaking, careers are less bounded to organisations than they once were (Arthur and Rousseau, 1996), with individuals making more 'multi-directional' moves (Baruch, 2004) with an assumption that the organisation's influence in shaping careers is diminishing. The lack of progression in the SSC could suggest problems regarding succession with the training ground for professionals either being outsourced or embedded in technological systems rather than professional behaviours (see Millerson, 1964). This context may also create tensions around how individuals navigate this vocational setting in terms of their individual career orientation.

Schein's (1978) career anchor theory claims that individuals form anchors (as a construct that reflects their values, motivations and competences) to guide them in their careers. Traditionally, finance professionals could be assumed to hold a technical/functional anchor which guides their career decisions based on their specialist expertise. However developments in professional work based in organisations (like the SSC) reflect that senior individuals are increasingly strategic (Suddaby and Viale, 2011) and are focused on developing business skills in their careers (Smedley, 2015) with lower level tasks being deskilled (Oppenheimer, 1973). Subsequently, there is perhaps potential to update and improve career anchor theory to encompass changes in vocational landscapes (Lazarova, Cerdin and Liao, 2014; Gubler, Arnold and Coombs, 2014).

This chapter addresses three key areas of literature and reflects the 'messy' nature of business contexts (Parkhe, 1993):

- Studying professions and the competitive nature of the professional environment
- The origins of outsourcing and the evolution of shared service centres (SSCs)
- Careers, the contemporary study of careers and Schein's career anchors

This chapter endeavours to explore these intertwined themes with the objective of providing an in-depth account of a number of relevant issues and recent developments relevant to finance professionals working within new organisational forms such as the SSC.

2.2 Studying Professions

In examining the body of literature on professional workers and their environment, it is evident that there has been large number of well-documented and frequently discussed changes in the field (for example see Watkins et al., 1992, for a summary of these developments). The objective of this section of the literature review is to understand the nature of contemporary professional work and those who are acting as professionals. In light of this, instead of approaching professional work from a view of simple classifications, this section will examine the changes in professional work, the subsequent literature over time used to understand what these changes mean and what it currently means to be a professional worker.

The first part of the literature review on professions will begin with a summary of some of the traditional understandings of professions and professionals and then, in line with the changing trends within the literature, will address how professional projects have both evolved and become more varied in their nature. Dynamic processes such as professionalisation and the hypothesised theory of deprofessionalisation (Haug, 1973) will also be explored. The literature then reflects a clear shift from viewing professionals as individual actors working independently, or as part of a process, towards their increasingly prominent role within organisations. The concept of organisations as institutions is considered, which leads to and introduces the second part of the review which examines the nature of professional work in competitive environments, professionals and the part they play in the knowledge-based economy and how these workers have become embedded and embodied in organisations with the specific example of the management accountant demonstrating these aspects throughout.

2.2.1 From the 'learned' professions to the 'professional project'

The notion of a professional person and their profession dates back to the late medieval period with occupations such as medicine, the clergy and law acquiring a distinct status through the notion of being 'learned' (Carr-Saunders and Wilson, 1933). In terms of changes to professions and professional work, Watkins et al. (1992) made reference to five 'traditional' groups of professionals which the researchers characterised by the appropriate time period in which they started operating. The first of these groups demonstrated developments in professional working from the 'learned' (Covert, 1917; Carr-Saunders and Wilson, 1933) professions such as doctors, lawyers and the clergy from the 16th century, to the emergence of engineering, chemistry, accountancy and banking as the Western economy became more industrialised in the 18th and 19th century. In the mid-twentieth century, a third category saw roles in teaching, social work and welfare begin to claim 'professional' status leading to further debate about who a true professional was and towards the trend of the

‘professionalisation of everyone’ (Wilensky, 1964). Then towards the mid to late twentieth century, as Western culture became more enterprising, management-based occupations such as marketing and personnel became acknowledged as the next wave of professionals. Finally, out of the post-industrial era (characterised by knowledge working, with an increase in providing services rather than the production of goods, automation and globalisation) emerged professionals in public relations and information technology (Watkins et al., 1992). Figure 1 has been created to convey the growth of professional work over time.

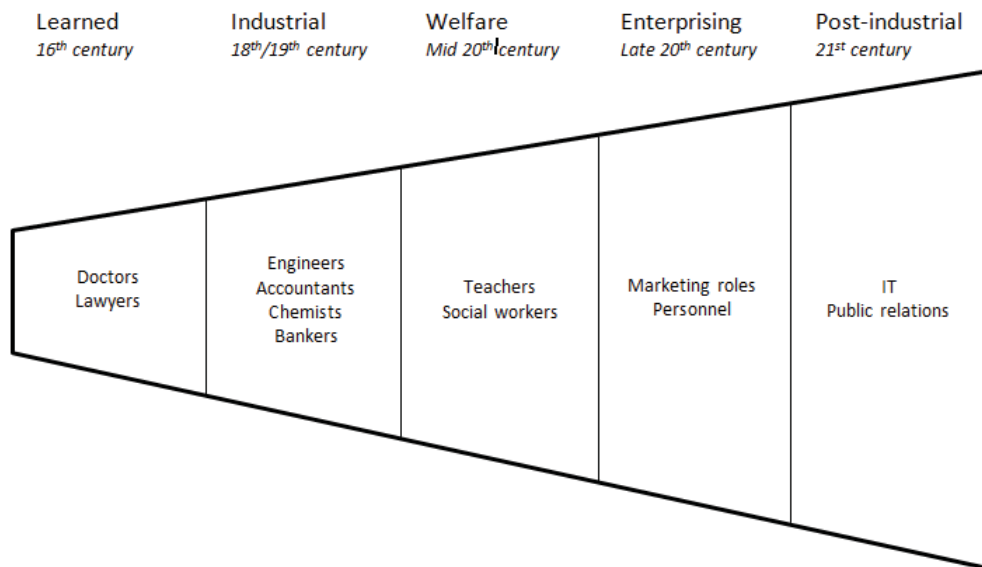


Figure 1: Expanding professional work

Early enquiries into the construct of professions generally started with knowledge and education as the primary characteristic of a professional person (see Covert, 1917; Parsons, 1939; Friedson, 1984). The advanced functional and specific technical knowledge characterised the professional person as an individual of authority in their respective fields (Parsons, 1939). These founding attributes also involve professional behaviours such as acting with integrity and applying knowledge, training and skills in a fair manner (Parsons, 1939).



Professional qualifications exist in an array of occupations. However, in many areas of work it is not necessary to be accredited to practice. Though ‘unaccredited’, these individuals are still considered as professional workers in society reflecting that there are elements of professionalism that exist without affiliation to a professional body.

Beyond education, training and professional qualifications, Goode (1957) suggested a further dimension by classifying professions as a ‘community within a community’. In other words, professionals are exclusive members of a set of occupations because they share a common experience and identity beyond the focus of learned expertise that might normally create this exclusivity. It is common that professional workers are part of an association which may include learned societies, communities of practice, formal self-regulating bodies or memberships (Greenwood, 1957; Cruess and Cruess, 1997; Evetts, 2003). Lave and Wenger’s (1991) concept of

communities of practice describes individuals that are bound together by their shared expertise (Wenger, 1998; Wenger and Snyder, 2000) and who come together to share resources, learn knowledge and behaviours from one another in their respective vocational settings. This is not necessarily a formal arrangement, with some networks meeting regularly face to face whilst others are connected through email with the purpose of driving strategy, creating new approaches to problems, promoting the spread of best practices, developing skills, recruiting and retaining talent (Wenger and Snyder, 2000).

In response to a growing body of literature which attempts to define professional work, Millerson (1964) focused in on particular behaviours and traits through an examination of the pre-existing literature. The output of this was a taxonomy of 23 traits, behaviours and elements derived from the literature, to describe the characteristics of professionals. Just seven of these traits reoccurred more than once in the literature, naming the commonly described traits as the standard requirements for theoretical knowledge. These in turn incorporated other traits which addressed the application of this knowledge such as adhering to one professional code of conduct, altruism, creating a trust-based client relationship and independence. Millerson's professional traits and behaviours were further echoed in later work by Hoyle and John (1995) who similarly stressed the importance of committing to a set of principles and a code of conduct. Such traits are accepted as longstanding and stable features of a professional within the literature and despite the passage of time, the traits defined by academic research and theory (i.e. Millerson, 1964) are reaffirmed in the codes of conduct of professional bodies today. Table 2 shows the codes of conduct for two large and widely recognised professional bodies (the Chartered Institute of Management Accountants and the Chartered Institute of Personnel and Development) and provides an illustration of the commonality in the two potentially different occupations.

Table 2: CIMA and CIPD codes of professional conduct

	
<i>Chartered Institute of Management Accountants</i>	<i>Chartered Institute of Personnel and Development</i>
<p>"In a highly competitive, complex business world, it is essential that CIMA members sustain their integrity and remember the trust and confidence placed on them by whoever relies on their objectivity and professionalism. Members must avoid actions or situations which are inconsistent with their professional obligations."</p>	<p>"Every CIPD member, irrespective of grade of membership, should be concerned with the maintenance of good practice within the profession. All members must commit themselves to adhere to this Code of Professional Conduct which sets out the standards of professional behaviour."</p>

Key characteristics from codes of practice

Competence	Confidentiality	Integrity	Competence	Trust	Reputation
Due care	Behaviour	Self-regulation	Confidence	Relationships	Respect

To further assert the professional stature of Management Accounting, the core aims of CIMA's (2010) syllabus stated that members should be:

"... assuring society that those admitted to membership are competent to act as management accountants for entities ... have adequate knowledge, understanding and mastery of the stated body of knowledge and skills ... [and] have completed initial professional development and acquired the necessary work-based practical experience and skills. (CIMA, 2010, p. 6)

Both academic and practical literatures reinforce the idea that education, behaviours and characteristics form the foundations of what we understand a professional person to be and what has remained as stable descriptors over time. Millerson's (1964) professional traits have been widely acknowledged (see Hickson and Thomas, 1969) with numerous citations. These traits and behaviours are still referenced in current day academic literature (see Evetts, 2012) and practice (see Table 2). However, a number of other considerations now contribute to our understanding of professionals and professional work rather than only addressing the traits of characteristics of workers. For instance, more recently, the literature has directed its attention and interest to the development process, the existence of professions and the actions of professionals in parallel with the changes in the economic environment.

2.2.2 Professionalisation, professional projects and professionalism

Professionalisation, the professional project and professionalism are terms frequently used when studying both the development and existence of professions (see glossary of terms for summary).

Whilst these concepts have individual meanings, they appear to be used synonymously with each notion being inextricably linked to the next. Within the literature it is difficult to distinguish any one as distinct to another. In contrast to the earlier research discussed, this body of literature examines the dynamic process of how professions are formed, how they exist and the behaviours that they foster rather than solely focussing on traits held by an individual.

Broadly speaking, professionalisation is the process used to achieve professional status of an occupation (see Evetts, 2012). According to Wilensky (1964), by definition, professionalisation involves: full-time commitment among a group of practitioners; the founding of a professional association; development of a formal course of study through an academic institution; adoption of the occupation by the state as requiring formal protections in terms of credentials, registration and regulation and a formal code of ethics. As an outcome of professionalisation, the ‘professional project’ (as defined by Larson, 1977) is the common objective of an occupational group to translate resources into social and economic rewards and to advance the cause. The ‘professional project’ is commonly cited in the context of a critical view of professionalisation. This explanation of the ‘professional project’ accounts for the processes and developments used by certain occupational groups to ensure a monopoly for service, status and the upward mobility of these individuals and organisations in society (Abbott, 1988 and Larson, 1977). There is an underlying debate within the professionalisation and professional project literature. It appears that in one sense that the professions are seen to be custodians of knowledge and acting in a client’s best interest (following the professionalisation of an occupation) and in other instances, they are construed as egotistical and acquisitive business people seeking to control their own territory within the labour markets (as a ‘professional project’ (Larson, 1977). Figure 2 has been created to display the key issues within each of these concepts.

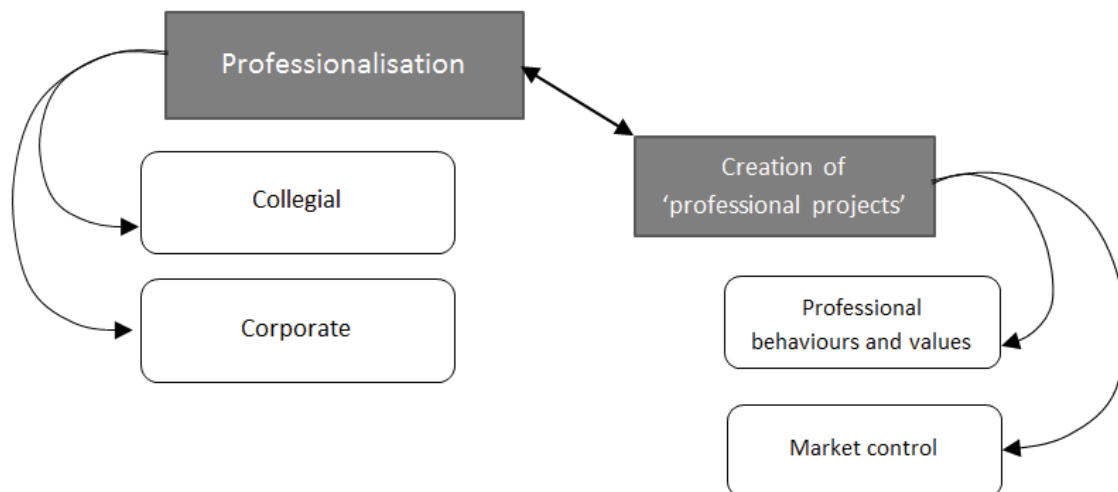


Figure 2: Professionalisation – Key issues

Muzio et al. (2011) referred to ‘old and collegial professionalisation’ (p.457) as a shared responsibility among a group of professionals whereby, in professionalising, their work is legitimised by benefitting the public rather than increasing their market value. It infers that professionalisation builds a level of professionalism within an occupation. Evetts (2012) affirmed the importance of not

confusing terms surrounding the professions and suggested that the notion of professionalism and the professional project are not necessarily common concepts.

Professionalism

Various, the early academic literature, from the 1920s and 30s labels professionalism as a force reacting to the needs of the community (Tawney, 1921), a force for stability and freedom against the threat of governmental bureaucracies (Carr-Saunders and Wilson, 1933) and with an emphasis on altruism (Marshall, 1950). This resonates with Muzio et al.'s (2011) description of collegial professionalisation which sees professionalisation legitimised by public benefit, regulated by the state and the responsible application of an abstract body of knowledge. These opinions view professionalism as a system of values which act as a moral guardian of public interest transcending any commercial interests (Durkheim, 1992; Brint, 1994; Freidson, 2001; Suddaby and Greenwood, 2005). But in a highly competitive economic environment, there is the view that professionalism could be a mechanism for controlling markets (Evetts, 2013) and that professions may aim to generate revenue like any other facet of business would. It may be possible that the normative, prescriptive and expected value system, which is often used to portray professionalism, puts professionals in an advantageous situation to achieve this revenue in conjunction with economic monopolies and market control (Larson, 1977). Indeed, Suddaby and Greenwood (2005) claim that there is a form of commercialism that exists as a conflicting and concealed element of professionalism.

There is a strand in the professional literature addressing this claim, which employs terminology such as 'commercial', 'corporate', and 'market driven' professionalism (see Greenwood et al., 2002). In their sum, these terms and forms of professionalism occur more prevalently in business related professions (often referred to as 'professional services') such as accounting. Corporate professionalism assumes that the interest of some professionals will tend to be in pleasing their customer, client or stakeholder rather than fulfilling their professional responsibilities (Greenwood et al., 2002). Whilst a level of corporate professionalism can have benefits for organisations, there are circumstances whereby commercial behaviours are not favourable and may suggest negligence of professional ethical standards. This includes, for instance, Shell's reserves overstatement in 2001, the Enron scandal and Primark factory conditions. In terms of professional work management, consultancies have been seen to use notions similar to professionalism as a resource by projecting professional behaviours to impact positively upon their reputation as a business. This is referred to as 'image professionalism' and it endeavours to "signal the quality of their service to potential clients; and influence the behaviour of their staff through self-imposed, normative controls" (Kipping, 2011: p. 545) as opposed to striving towards an official professional status (such as the Royal Charter in the UK).

Professionalisation and organisations

The more recent literature cites the organisation as a vehicle for professional projects (Muzio et al., 2011; Muzio, Kirkpatrick and Kipping, 2011) and suggests that objectives in some occupations, such as management consultancy, are inextricably intertwined with the corporate goals and priorities of the larger firm that it serves (Muzio, Kirkpatrick and Kipping, 2011).

There are fears that a higher-level corporate focus could hollow out professional structures by downplaying the technical skills of individuals lower down the organisation in entry level roles (where professionals gain experience and training) in favour of a more representative and marketable role with the endeavour of attracting new or an increased number of members (see Suddaby, Gendron and Lam, 2009). Recent research into the education of accounting professionals reflects a need, and additionally calls for, the development of softer skills such as management, communication, interpersonal skills and problem solving (Montano et al., 2001; Kavanagh and Drennan, 2008) in conjunction with technical expertise. Professional work is more commonly becoming merged with other organisational-focused practices such as management, quality assurance and client satisfaction. In some cases professionals have moved towards perceptions of 'technical advisers' and 'one of a number of business consultants' in comparison to previous views of a highly regarded 'expert' with a distinct skill-set (Broadbent, Dietrich & Roberts, 1997).

This business-centric view is further reflected in the features of new corporate, global professionalisation (Muzio et al., 2011). The process of professionalisation now entails a closer engagement with clients, customers and employers compared to previous arm's length relationships found in old and collegial professional functions. Moreover, corporate professionalisation often involves working with international jurisdictions, rather than national (Muzio et al., 2011), suggesting a growing international and global perspective on professional work. It is not only organisations that are becoming more global in their work; in fact, many professional bodies reflect this movement towards global ambition and management. For instance, the Chartered Institute of Management Accountants (CIMA) was founded as the Institute of Cost and Works Accountants (IWCA) in 1919 in the UK and changed its name to CIMA in 1986 to reflect their globally recognised accounting qualification (Chatfield and Vangermeersch, 1996). In further developments during 2011, CIMA in partnership with the American Institute of Certified Public Accountants (AICPA) created a new professional designation: the Chartered Global Management Accountant (CGMA). This aimed to serve as "a worldwide standard of professional excellence in management accounting" (AICPA, 2011). The joint venture aimed to raise the profile of the accounting profession and endorse careers in accounting whilst globally supporting those with key roles within organisations.

However, it should be acknowledged that some organisationally-based knowledge-centric roles have been seen to either dismiss or fail in professionalising (i.e. see the case of management consultants in Muzio, Kirkpatrick and Kipping, 2011). Previously it has been assumed that occupations like management consulting are unwilling or unable to professionalise but according to Muzio, Kirkpatrick and Kipping (2011) this idea has been inflated by the lack of attention given to the role of other key actors in the professionalisation process. For example, one must consider the broader institutional and historical conditions such as the role of the organisation. Generally, the occupation of a management consultant has existed in large organisations with the organisation being the locus of professional closure (Muzio, Kirkpatrick and Kipping, 2011). Organisations have set regulations, codes of conduct and shaped the field, rendering the need for a professional separate body obsolete. Kipping's (2011) view is that management consultancy hasn't necessarily failed to professionalise; it is not interested in professionalisation but rather professionalism as a 'powerful resource' (Alvesson and Johansson, 2000). This leads straight back to the importance of professionalism and professional behaviours. It is in this way that corporate professionalism can exist as a business tool to improve the status and credibility of an occupation rather than the social

trusteeship or a set of altruistic values. The image of being 'professional' and the associated reputation can be a method of branding an organisation to attract customers and clients (see Alvesson and Robertson, 2006). This demonstrates how our understanding of professionalism has moved from an occupational meaning towards expected behaviours and attitudes, such as client focus and commitment (Muzio, Kirkpatrick and Kipping, 2011).

2.2.3 Deprofessionalisation

Although there are a myriad of papers studying the professionalisation of numerous occupations (i.e. Muzio, Kirkpatrick and Kipping, 2011; Muzio et al., 2011), it is important to acknowledge an older counter view, namely deprofessionalisation. Haug proposed the 'deprofessionalisation hypothesis' in 1973. It predicted that professional occupations would lose their unique qualities such as monopoly over knowledge, public faith in service ethos and authority over the client because of changes in how professions exist. For instance, Haug's (1988) work discussed how the medical profession had been de-professionalised through the decrease in exclusive and esoteric knowledge, autonomy in work performance, and authority over clients.

Haug (1973) argued that the medical profession was beginning to lose its highly regard position in society as a result of:

- changes in the knowledge and perceptions of the public who were increasingly educated with relatively open access to some professional information, challenging accountability of professionals as health costs increased, and a deterioration of trust in professions with an increase in seeking alternative services for treatment
- the expansion of medical knowledge meaning that simpler processes were being codified and there would be a loss of control over knowledge caused by automation (which would be enabled by technology)
- expanded knowledge which would see the fragmentation of professions into speciality areas, meaning professionals would be reliant on each other for advice; a single occupation would no longer hold all the power and therefore autonomy would be reduced.

Accordingly, deprofessionalisation would occur as computer technology both expanded in complexity and became more important in conducting work; simple professional tasks could be codified and deskilled (Oppenheimer, 1973). At the time, Haug's evidence was insufficient to provide any clear sign that deprofessionalisation was occurring but it did highlight that the changes occurring within the profession were potentially detrimental to the characteristics of professional work such as exclusive expert knowledge and the role of expert systems.

It is evident that technology has had the expected considerable impact on how work is conducted, especially within organisational settings. Thus picking up on Haug's theme above, in medicine, 'expert systems' have enabled the dissemination of expertise. In business, the introduction of Enterprise Resourcing Planning software (ERPs) has shaped the way in which some organisations work (see Gargeya and Brady, 2005 for success and failure factors) and the way in which some are structured (i.e. in Chinese manufacturing; see Doherty, Champion and Wang, 2010). An ERP system (a business process management software) links all areas of an organisation including functions such

as human resources, financial systems, distribution, logistics, ordering, manufacturing and so on (Chen, 2001). In combination with an organisation's strategic direction, ERP systems are able to provide an abundance of information on customer needs, increased transparency across the organisation and a high level of, or the full, integration of business processes (Escalle et al., 1999).

In the finance function, with reference to management accountants specifically, routine jobs have been eliminated with ERP systems facilitating this change (see Scapens and Jazayeri, 2003). Scapens and Jazayeri (2003) also identified that accounting knowledge was no longer exclusive to the management accounting function because the organisation had become increasingly integrated with aspects such as cost management having become a managerial responsibility and therefore had moved out of the finance function and become part of the everyday currency of the rest of the organisation. A recent article in the Financial Times (Smedley, 2015) claimed that this increased responsibility is a desire for young accounting graduates and that management and leadership roles are being enjoyed by these new workers. These instances suggest that the 'doom and gloom' of Haug's (1973) hypothesis does hold some weight and relevance, however the introduction of ERP systems can also foster benefits and additionally alter roles to incorporate new skills.

Haug (1973) predicted a transformation of professional roles and the emergence of new occupations as a result. The findings from Scapens and Jazayeri's (2003) paper showed that ERP implementation could somewhat transform roles within management accountancy. It was found that the role of management accountants in the case study had become wider and now encompassed work beyond accountancy practice (Scapens and Jazayeri, 2003). The implementation of the ERP system (see glossary) facilitated the integration in the organisation and therefore required the development of cooperative networks. The key example from this work is the relationships required with the business' 'Global Shared Services Centre' (the centre studied by Scapens and Jayzeiri had significant responsibility in terms of management accounting across countries but was physically located away from the organisation). The centre processed lower level tasks and with these tasks removed from the main business, the role of the accountant became more akin to an 'internal consultant' or an analyst that could "create strategies and take up operating decisions" (p.223). In terms of responding to Haug's (1973) hypothesis, although the role (and associated required skills) had changed here, the management accounting systems remained consistent and did not become 'deprofessionalised' as they were considered an opportunity for business development.

Andrews and Wærness (2011) found much stronger evidence for deprofessionalisation in Norwegian public health organisations, specifically with regard to female nurses (though it should be noted that this study considered perceptions of deprofessionalisation rather than operational and measurable accounts of the process). Similarly, to the case addressed by Scapens and Jazayeri (2003), the changes which led to the perceived deprofessionalisation were largely macro-organisational changes relating to a changing structure, with reporting lines which led to a disconnection between administrative primary health care and the responsibilities of the medical professions. The research discussed the dilution of jurisdiction after a long period of deprofessionalisation whereby the nurses had lost duties associated with power and respect – this came from specifically; losing duties, losing monopolies on duties and losing monopoly on leadership positions (visualised in Figure 3).

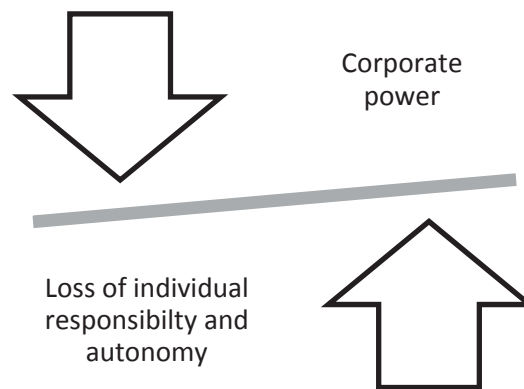


Figure 3: Possible consequences of deprofessionalisation

Although some duties were lost, in the case of the management accountants (Scapens and Jazayeri, 2003) new opportunities arose for individuals and, conversely to the nursing profession, led to the inclusion of leadership into their roles showing that the argument for or against the occurrence of deprofessionalisation appears to be context specific.

Whilst Haug's (1973) work and predictions are dated, it is clear that there has been a shift in professional activity towards large and complex organisations (Brock 2006; and, for example, the earlier discussion of corporate professionalisation, Muzio et al., 2011) and this has changed the way in which some aspects exist, i.e. job roles and skills. Figure 4 (below) illustrates such changes to professional work and reflects how the professional working landscape may now appear in consideration of organisational embeddness, automation and outsourcing. These changes may have a number of consequences.

The pressure of meeting performance targets within organisational contexts may expose professionals to a much different way of working, with a risk of recreating 'factory like conditions' (Oppenheimer, 1973); whilst this is not a new concept, it is not an environment typically associated with professional work. The managerial structures of control and accountability (Friedson, 1984) may have fragmented and diluted the way in which professionals work (Brint, 1994), but they have also opened up new opportunities for professional roles. In the current literature, greater attention is placed on the role of institutionalisation in reference to professional work which does not necessarily infer the detriment or deprofessionalisation of professions.

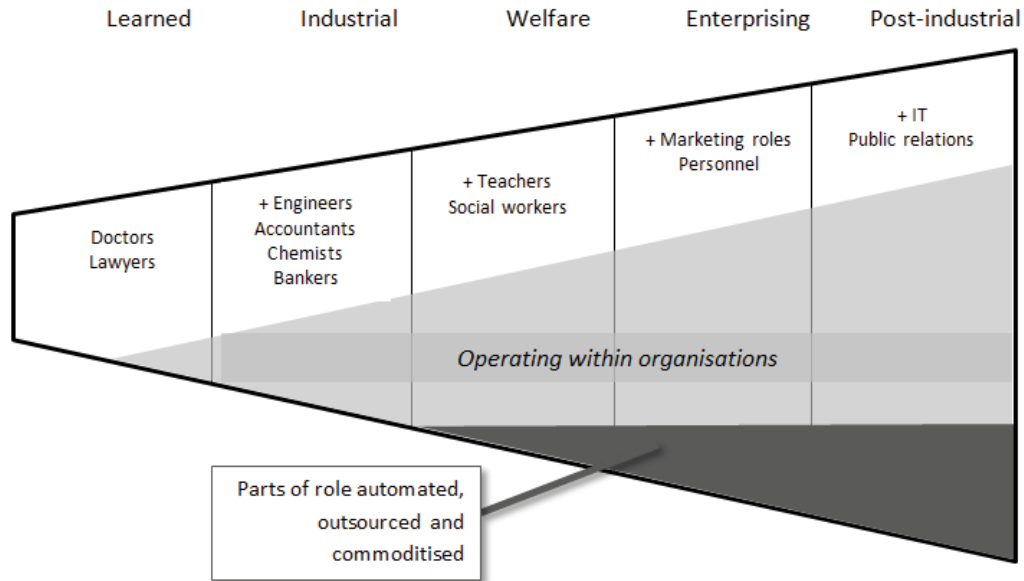


Figure 4: Modern day deprofessionalisation?

Whilst there is clear evidence that professions are now adopting a more business-like approach to their work (Muzio, Brock and Suddaby, 2013), this is deemed to be in response to the requirements that professional work has become more efficient, multidisciplinary and transactional (Suddaby et al., 2007) as professional work becomes more competitive and market orientated (driven by the needs of customers and clients). In these circumstances, commercial power may impact professionalism (as discussed earlier) but these corporate aspects of professional work are not necessarily ‘evil forces’ disintegrating professional behaviours. The organisation and the professional *do* exist together, and can exist successfully. It is not necessarily the process of professionalisation that is reversing because of organisational impact (as Haug, 1973 expected) but rather that what it means to professionalise is becoming something different. Interpreting and understanding the organisational context of professional work can be a challenge (Muzio, Brock and Suddaby, 2013) but is the key to revealing how professional work exists currently. A recent body of literature has been devoted to applying the institutional theory in researching professions with the objective of increasing the understanding of larger-scale influences on this type of working highlighted in the professionalisation and deprofessionalisation literature.

2.2.4 Professionalism and institutions

The focus of this section is to understand the complex and important relationship that occurs between two separate institutions, namely professional work (and professional workers) and organisations. Institutional theory says that organisations are subject to social pressures from their institutional environment (Meyer and Rowan, 1977). Those adopting an institutionalist perspective do not solely use individual-level explanations to describe phenomena; instead they additionally acknowledge the impact of external factors and, specifically, the way in which institutions structure action (Clemens and Cook, 1999). An institution can be understood as a social structure “composed of cultural-cognitive, normative, and regulative elements that, together with associated activities and resources, provide stability and meaning to social life” (Scott, 1995, p. 33). According to classic work on institutional theory, professionals are agents of social change (DiMaggio and Powell, 1983). Professional workers aid the processes of institutionalisation (whereby an institution is created)

through the application of characteristics addressed earlier in this review through “the universality of credentials, the robustness of graduate training programs, or the vitality of professional and trade associations” (DiMaggio and Powell, 1983: p.156). Whilst professionals are agents of change in institutions, a ‘profession’ in itself can similarly be considered as an institution.

The body of work surrounding institutionalism and institutional work resonates with that of professionalisation (as suggested by Suddaby and Viale, 2011; Muzio, Brock and Suddaby, 2013). An example of this comes from the study of the professional project of ‘Executive Remuneration Consultants’ (ERCs) in the UK (Adamson, Manson and Zakaria, 2014). In pursuing a professional project, occupations are said to be carrying out ‘institutional work’. Lawrence and Suddaby (2006) defined institutional work as “the purposive action of individuals and organisations aimed at creating, maintaining and disrupting institutions” (p.215). The ERC’s attempt to form a professional project demonstrated a level of corporate professionalism and ‘image professionalism’ (Kipping, 2011; Muzio et al., 2011) which contributed to weak progress in professionalisation, perhaps even a contrived form of professionalism.

The relevance of institutional theory, in this case, emphasised the importance of exploring micro-level dynamics, such as the voice of individual professionals (see also Empson, Cleaver and Allen, 2013), in combination with the larger scope of institutions (such as professions or organisations). In their effort to create a professional project, ERCs aspired to features of professionalism like regulation but did not seek individual professionalisation, for instance adopting a new identity as a professional¹. The key point to grasp is that, in investigating professionalisation, it is crucial to acknowledge the role of established institutional practices that can either limit or enable the role of professionals and how they shape institutional fields (Adamson, Manson and Zakaria, 2014; see also Muzio, Brock and Suddaby, 2013). In this case, ERCs rejected some established working professional practices but accepted others, hence leading to the conclusion that ‘image professionalism’ (Kipping, 2011) was the goal here rather than achieving actual professional status. The creation of professional projects inherently carries within it projects of institutionalisation (Suddaby and Viale, 2011) because professional work is deeply embedded in organisations at junctures of high influence. We have seen that professionals are becoming increasingly strategic contributors to the operation of an organisation but they should also be recognised as key drivers of institutional change enabled by their position of power and their role as “brokers of varieties of capital” (Suddaby and Viale, 2011: p.436) in business settings.

By way of revisiting Haug’s (1973) deprofessionalisation hypothesis, the introduction of new roles into the medical profession had threatened the power and status of some specialist doctors and professionals. The response of these professionals has been to employ methods of institutional working to maintain their professional power (Currie et al., 2012). In this particular case, the authors examined how professionals used institutional work to maintain their status. Specialist doctors were able to delegate their routine tasks to the new roles and therefore maintain their control over resources and service delivery which ultimately enhanced their status as a professional worker

¹ There is a rich body of work on professional and organisational identity. Whilst this is important in the professional literature, the focus of this work is to do with the dynamics in how professional work and the professional worker exists not how they identify or commit to their profession or organisation. Because of this, the literature review will not explore this material.

(Currie et al., 2012). In disagreement with Haug (1973), the threat against specialist doctor roles here actually created new opportunities for professions in the field such as occupational therapy (supporting the work of Scapens and Jazayeri, 2003).

Likewise Faulconbridge and Muzio (2008) showed how legal professionals were able to retain autonomy and control over work despite their deep 'embeddedness' in the organisation (as a separate institution to professional work). In line with this, there have been claims of organisational professionalism "whereby the organisation and its bureaucratic apparatus is becoming the main locus of professional activity" (Faulconbridge and Muzio, 2008: p.20). Indeed, Cooper and Robson (2006) found that multinational firms that provide professional services (such as management accountancy) helped regulate professional work in some instances. Whilst we can see that traditional values and objectives associated with professional projects are increasingly secured with the support of organisations and their structures and procedures, on a higher level these organisational tactics and mechanisms are not ultimately defined and influenced by professional interests. Rather, organisational professionalism emphasises the interconnection between occupational and organisational principles (Faulconbridge and Muzio, 2008; Muzio and Faulconbridge, 2013) as collaborative institutions rather than pitching one against the other or treating them independently.

Burns and Scapens (2000) addressed how management accounting has the ability to become institutionalised and contribute to the stability of organisational processes as a "carrier of organisational know-how" (p.21). The practices involved with management accounting can become rules and routines for organisations and these may become a point of stability in the face of economic and social change in the external environment (Burns and Scapens, 2000; Cooper and Robson, 2006). It is these routines that may enable individuals to understand organisational activity and comprehend their own actions and those of others. There are parallels within the literature with perhaps the strongest concerning how institutions and their members shape the behaviour and actions of each other in a co-dependent manner.

This appears to exist in practice; for example Royal Dutch Shell (multinational oil and gas company) list 'professionalism' as one of their general business principles (Shell, 2015). The organisation has aligned its professional competencies with those of the Chartered Institute of Management Accountants basic proficiency with 65% of Shell professional competences covered by CIMA's syllabus (FM Magazine, 2013). In this way, Shell, as an organisation, has incorporated professional work into their business. Shell Business Operations in Chennai offers potential employees professional growth for them to launch a career or to gain management experience for existing professionals (Shell, 2015) and the business as a whole offers support to the learning and development of professional qualifications, reflecting how professional work can become part of the organisation (as an institution).

In this recent wave of work on institutions and professions, it has been shown how these two concepts are inextricably linked and that we may not be able to separate one from the other. Professions are in a constant struggle with other entities such as competing professions or other institutions such as organisations (Abbott, 1988; Burrage, 1990). Yet, it is understood that professionals are able to define field-level changes in organisations by utilising their social capital,

skills and introducing standards (Suddaby and Viale, 2011). To fully understand and explore professional work we must take into account the impact of higher order phenomena, such as institutions (and organisations as institutions), which interact with these occupations whereby one entity determines the form of the next.

2.2.5 Summary

This part of the literature review has confirmed that what constitutes a professional person has generally remained stable in terms of tangible characteristics such as education (whether this is through a professional body or a higher education qualification such as a degree) and specialised training and knowledge. In understanding the professional person, this tangible education is commonly accompanied by less tangible elements which Millerson (1964) listed in his taxonomy of professional traits and behaviours which included traits such as altruism, independence and autonomy. Although this highly cited piece of work is a relatively old contribution to the literature, it is longstanding and substantiated and echoed by the charters of professional bodies presently.

Whilst these descriptions are important in defining the professional person, the direction of the literature is now focused on the dynamic process of professionalisation and the interacting factors within this (which includes some changes to the behaviours of professionals). This section has addressed how professionalisation can lead to positive changes in some occupational fields but can also lead to 'commercial' professionalism or behaviours that favour market control and attracting more business rather than those values of pure professionalism. These debates, issues and investigations have arisen with the increased 'embeddedness' of the professional within organisations which is now more frequently investigated through an institutional lens. In line with these understandings, the next logical stage in reviewing the literature is to examine the external environment in which professional work is occurring and to understand specifically how aspects of professional and organisational institutions have shaped increasingly competitive and multi-skilled workers. Professionals (in the face of pressures from ERP systems and from integrated business processes often operated on a global scale) on one hand aim to be part of 'the system' while on the other aim to maintain a professional distance. As will be seen later, further challenges arise from the hollowing out of the professional space.

2.3 The competitive nature of the professional environment

"All professions are conspiracies against the laity."

George Bernard Shaw (The Doctor's Dilemma, 1906)

The previous sections have presented the professional project as an almost inevitable pathway of consequence as economies mature and increasingly become part of organisational landscapes. This section will consider the extent to which greater competition might be changing the nature of the professional person and the way in which they are becoming not only embedded but also embodied by organisations.

The 'learned' professions emerged through patronage, practice and the competence of individual members, which were only loosely controlled through either client litigation or peer coercion. Professional life tended to be either an intellectual calling or a vocation for 'second sons'. Membership of professional bodies was a preserve of the rich and was controlled in the same way as the medieval trade guilds. Adam Smith (1776) argued that the entrance to a profession should be by public examination, where at least the body of knowledge and the nature of the assessment would be placed in the public domain and thus based on merit, albeit that education towards examination was still a privilege. In the 19th century, new professional bodies emerged as the need for more specialised application knowledge expanded; for example, the Institute of Cost and Works Accountants (ICWA) founded in 1919. However, in the UK the cachet of 'Royal Charter' awarded by the Monarch on the recommendation of the Privy Council, still distinguishes the senior professions from the new upstarts. The ICWA only received its warrant in 1986. Thus, as the quotation above suggests, there are always likely to be different perceptions of the balance between the maintenance of professional standards and the advancement of knowledge with fees and demand.

In 1979, the new Conservative government led by Margaret Thatcher sought to radically change the way in which many public facing professions, e.g. solicitors, attracted business and could be held accountable to their clients. New statutory regulations allowed professional groups to advertise their services and created a higher level of competition through advertising services, competitive pricing, client solicitation and competitive bidding (Calvani, Langenfeld, & Shuford, 1988; Freidson, 1983). The elimination of many restrictive practices allowed new entrants into the market and thus made professional knowledge more widely available to clients and competing occupational groups (Gorman and Sandefur, 2011). Greater competition and more open pricing led to lower fees. Within organisations and in conjunction with technological advancements such as internet services, tailored software systems (such as ERPs, as discussed earlier) and automation, there has been scope for more routine aspects of professional work to be performed by employees with less or different training at a lower level of involvement with professional practice. This is demonstrated by the range of online legal services available to the public (Kritzer, 1999). Accessibility to professional information is also easier for non-professionals to access (Haug, 1973; Noordegraaf, 2007).

2.3.1 Professionals as knowledge workers

Evetts (2003) described professional work as a 'knowledge-based category of occupations which usually followed a period of tertiary education and vocational training and experience' (p.4). Evetts suggested that these occupations can be viewed as structural, occupational and institutional arrangements for 'dealing with associated with the uncertainties of modern lives in risk societies' (p.4). In this case, the use of expert knowledge by a professional in dealing with 'risk' enables their clients to deal with uncertainty (Evetts, 2003) and portrays the professional as a protective problem solver, defending their client's best interests. Recent work from Fenwick (2012) found that many professional workers consider themselves to be knowledge workers who employ diverse strategies and resources in continuing knowledge development. Business consultancy, commercial and financial services, insurance and information technology services have all been described as knowledge work (Ackroyd, 1996). These occupations have seen, or attempted to assume, a level of professionalisation as noted in the earlier part of this literature review (e.g. Watkins et al., 1992; Muzio, Brock and Suddaby; 2013).

Separate to the literature focused on professionals, Drucker coined the term 'knowledge workers' in 1959 in reference to the productivity of these workers becoming the most valuable asset for an organisation operating in the 21st century. In 1988, Drucker explained more about how organisations were becoming more dependent on information in a distinct move away from the industrial manufacturing type work of the 1900s; the 21st century would consist of more organisations of knowledge specialists. Knowledge, in terms of work, is perceived as 'meaningful information' or the 'understanding, awareness, familiarity, acquired through study, investigation, observation, or experience over the course of time' (Bollinger, 2001; Merlyn and Välikangas, 1998), echoing notions of professional working in terms of specialised training, vocational experience and practice.

Knowledge needs to be organised and managed for reasons of safeguarding, continuity, verification, validation, justification, traceability and efficiency (Love et al., 2005). Managing knowledge correctly has, in addition, been cited as a mechanism to enhance employees' capabilities (Liebowitz, 2002). It can improve an organisation's ability to learn, develop and disseminate learning in an effective manner from one department or part of the organisation to another (Kakabadse and Kakabadse, 2003; Love et al., 2005; Senge, 1990). Knowledge workers must be managed very differently to manual workers. Gupta and Singhal (1993) recognised that knowledge workers have a much broader range of responsibilities which are often organised around a process rather than a function. There is also a degree of personal autonomy within knowledge-based occupations as there is with professional roles. If knowledge is managed correctly, then it is possible to leverage knowledge from both the inside (such as employees and internal customers) and outside (shareholders and clients) of the organisation or profession (Rubenstein-Montano, 2001). As we find ourselves moving from an information age to an era of knowledge workers (Liebowitz, 2002), it seems that knowledge is now treated as a key asset and therefore a competitive advantage can be achieved through sharing knowledge internally with employees, and in some circumstances, with clients and stakeholders (Liebowitz, 2002). Retaining knowledge and sharing on an organisational or professional level is paramount in maintaining the high level of service clients expect in current times; management of this knowledge should be a high priority for such bodies (Chua, 2004; Mason, 2003).

2.3.2 Professionals, customers and clients

Previously professionals have not been perceived as a competitive or marketised entity. Indeed, a 'professional distance' was an expected part of the client relationship. However, the Post-Fordist era means that professionals must now adapt to the changing needs of their target market as customers rather than clients (see glossary). Professionals must prove their contribution to added value (Noordegraaf, 2007) and perhaps develop a 'reflective practitioner' (Schon, 1983) approach to establish this worth within organisations and to the client. Customer orientation has become a higher priority within professions and therefore practitioners must work towards good client and people relationships and in a sense win the custom more than they have previously. According to the Office of Trading Standards, knowledge within professions is asymmetric in favour of the professional and therefore consumers need to be protected (OFT, 2001) however Brock (2006) highlighted that customers have become more sophisticated and demanding.

Consumer power among professional services has grown (Cunningham, 2008) through an increase in technology capability and the greater availability of information to customers. Now there is less initial dependence on the professional and more 'shopping around' for the correct service (Bauman, 2000). Advertisements for legal services are frequently on radio stations and television channels, promising clients a fast and professional service at a low cost. The global information age means that consumers do not have to engage a professional service (for example it is now possible to write a will from a pack costing £9.99 at WH Smith) but the client can shop around for an alternative product at a lower price. The internet and 'knowledge society' pose threats for the expertise and authority that was once so strong, well defined and with clear boundaries amongst professions (Broadbent, Dietrich & Roberts, 1997).

Further to the impact of the client's access to knowledge, relationships between professionals and clients are being converted into client relations through the establishment of quasi-markets, customer satisfaction surveys and evaluations, quality measures and payment by results. The production, publication and diffusion of quality and target measurements are critical indicators for changing welfare services into a competitive market (Considine, 2001). The marketing of a professional organisation's service may create a dominant relationship between the professional and the organisation rather than an allegiance to the profession itself; work skills become primarily related to, defined and assessed by the work organisation (Evetts, 2012). Adapting to such changes within sparks a heightened level of competition between existing professional organisations and can disrupt attempts to achieve a monopoly within an occupation. Exclusivity of knowledge does not appear to now be an easy asset to maintain in some professions, as the consequence of the information age expanding the codification and search-ability of knowledge and the increase in intelligent clients (Cunningham, 2008). Indeed, much of the knowledge that can be made explicit about a profession is entering the public domain and professionals are becoming defined by the tacit knowledge, for example the client's needs within the domain of practice. The domain of practice is also expanding as many large organisations globalise to meet the demands of their clients.

2.3.4 The global KBE

Globalisation can also have an impact on knowledge as a competitive advantage and it has catalysed many changes for the industry and business alike. Markets for professional services and professional labour have become increasingly transactional (Faulconbridge & Muzio, 2008). It is now the knowledge and effective behaviours that are providing the competitive edge that organisations are seeking (Metaxiotis et al., 2003), as an evolution of transaction-based perspectives of the firm into resource-based views (boundaries of the firm are given greater attention later on in the review). With the aid of appropriate technology, organisations are capable of working effectively and leveraging global abilities across continents and time zones despite distributed workforces and virtual teams (Chua, 2004).

Examples of such success and implementation of supporting knowledge include blue chip organisations KPMG and McKinsey. KPMG (Foley, 1996) describe themselves as 'a giant brain' and say that managing their knowledge and workers is the core system that helps them to achieve a competitive advantage. McKinsey believes that the management of knowledge and past experiences of their employees is fundamental to the consulting firm's success (Behin, 2005). This

has been recognised as a central part of their organisation and subsequently each professional within the firm is responsible for sharing expertise and promoting knowledge sharing where possible (Behin, 2005). Sharing and managing knowledge has been highlighted previously as a change to professional work by Greenwood et al. (1990). The 'professional partnership' model (Greenwood et al., 1990) reflected a new professional working environment where professionals were responsible for managing and distributing their professional work rather than (as in earlier years) simply providing a technical personal service. Professional firms seem to be increasingly following the logic (Brint, 1994; Faulconbridge and Muzio, 2008) and structures (Brock, 2006) of business organisations.

Abbott (1988) examined the maintenance of professional authority through competition which has been essential in establishing the legitimacy of monopolies. There is evidence of professional services becoming multidisciplinary in their practices and increasingly international. For instance, KPMG (who provide core services of audit, tax and advisory) now also provide supply chain optimisation and procurement as just some of many other services. Rose (1998) suggested that large accounting firms have expanded into different geographical areas and industries and developed new services and products in pursuit of their multinational clients. Such multinational clients may find dealing with only one professional services firm efficient, thus driving professional organisations to operate in other services as a reaction to the clientele's needs. As a result, the old 'regulated' professionals are now more easily rivalled by new and existing professional organisations (Bauman, 2000) either entering the competitive arena or expanding their services into it.

2.3.5 The embedded/embodyed professional

Professionals and their institutions or organisations are now subject to a number of achievement targets to justify expenditure and key performance indicators in order for them to be measured and compared. This level of accountability, whilst common in new organisational forms such as outsourcing and shared services, is now finding its place in professional work generally (see Evetts, 2003). This is creating a workforce which has a higher level of enforced discipline, training and credentials with an expanded role and the requirement to demonstrate ability through continually measured individual competency rather than relying on the collective reputation of the profession. We have already discussed how the professional has now become 'embedded' (Muzio et al., 2011) in the organisation which is reflected in practice; for example in Royal Dutch Shell the finance function employs around 10,500 people, all with a reporting relationship to the Chief Financial Officer. This could potentially impact upon professional behaviour. It is the authors belief that the literature surrounding this modern professional environment suggests a reality that is more complex than simply 'embeddedness'.

The semantics of the word 'embed' suggest being 'fixed into the surface of something' (Cambridge Dictionaries Online, 2015), which implies a level of separation between two constructs, i.e. professional work is a separate part of organisational work. The literature and the outcome of this section indicates that professionals are now embodied by (rather than embedded in) the organisation (see glossary). Interpretation of the literature shows that the professional is included as a quality of organisational work; that the two exist together and constantly shape each other as suggested by the recent work on professionalisation and institutionalisation (Muzio, Brock and

Suddaby, 2013). This is visualised below in Figure 5 whereby the colour black represents professional work and grey the organisation.

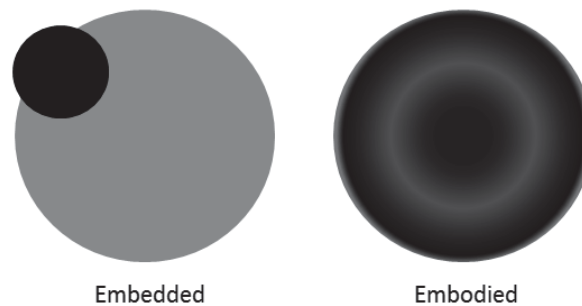


Figure 5: Embedded and embodied

There is a long history of interest in the potential problems that arise when professionals move from public practice into non-traditional work settings such as roles that are embedded or embodied in larger organisations (Aranya & Ferris, 1984; Benson, 1977; Blau & Scott, 1962; Gunz & Gunz, 1994; Sorensen & Sorensen, 1974; Wallace, 1995), with many of these issues being addressed in this review. Wallace provides a summary of these points and research into two competing theories, as follows. The 'proletarianization' thesis argues that professionals and bureaucracies exemplify two contradictory models of work (Scott, 1966). First, the idealised professional model is one in which individuals are assumed to have the necessary knowledge and skills to perform their work and are afforded considerable discretion in determining how and even when the work will be performed. Second, the bureaucratic model holds efficiency as the primary goal and individual discretion is compromised by organisational controls that seek to make work routine, by partitioning work into component parts and through highly specialized and formalized role structures. Placing professionals in bureaucratic work settings, according to the 'proletarianization' thesis (Oppenheimer, 1973), will erode professional values over time (we have already visited examples in terms of corporate professionalism, Greenwood et al., 2002; and aspects of deprofessionalisation, Haug, 1973).

The 'adaptation' view, by contrast, argues that professionals have been able to adjust to work in large organisations by erecting barriers around professional departments that protect them from organisational controls. So, for example, corporate law departments can create organisational boundaries that effectively create mini-professional service firms inside organisations, thereby preserving professional norms and values while simultaneously encouraging strong commitment by professionals to their employing organisation. In this view, there is no inherent conflict between the profession and bureaucracy. The literature indicates that this view of 'adaption' may be prevalent in professional work, however, there is more suggestion towards professionals working *with* organisations, reflecting embodied professionals, rather than forming mini-services embedded within organisations (Figure 6 has been created to represent this). A demonstration of support for embodied professionals in organisations can be found in the literature on institutions (discussed earlier) but also in the developments within some professional bodies in recent times. The remainder of this section will use the case of the management accountant to exemplify this.

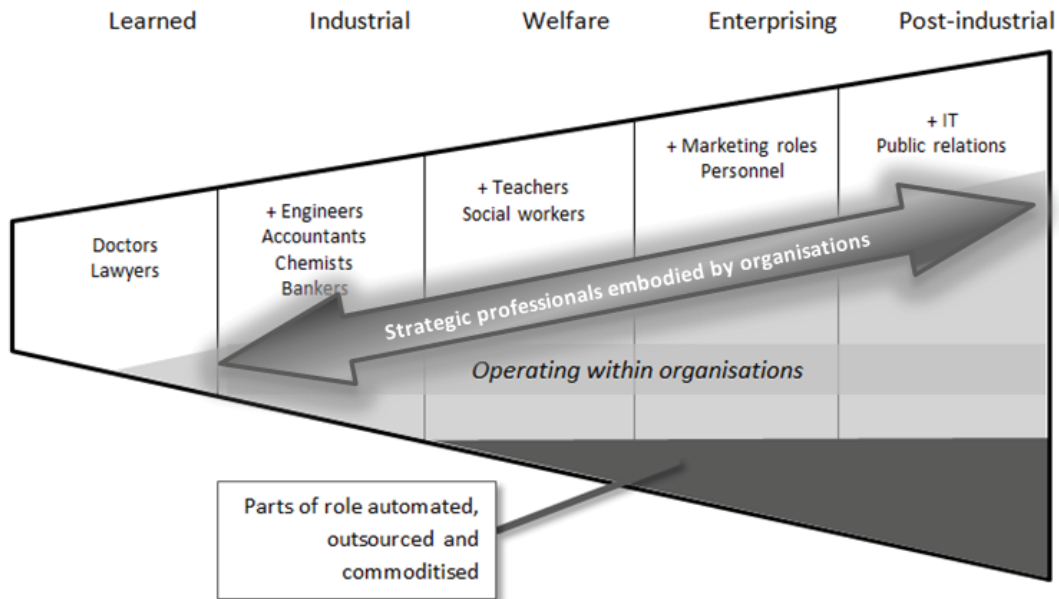


Figure 6: Strategic professionals embodied by organisations

The historical changes that led to the formation of the Chartered Institute of Management Accountants (CIMA) in 1986 were discussed earlier in relation to an increase in the number of those working globally and to expand realms of knowledge within accounting. A further, and more recent, development in this professional chartered body is the formation of a global designation for management accountants. The Chartered Global Management Accountant (CGMA) designation is powered by a partnership between two large management accountancy professional bodies: CIMA and The American Institute of Chartered Public Accountants (AICPA). Qualifying and achieving the designation (through examination, meeting experience prerequisites and membership with either AICPA or CIMA) extends the “global reach of your recognition as a chartered management accountant” according to CIMA Global’s website (2015). It emphasises the role of the management accountant within global business settings in reference to developing and maintaining relevant competencies and skill sets (see Mohamed and Lashine, 2003, for an account of global challenges for the management accountant). The skills that the CGMA fosters are based around a technical foundation followed by business skills, people skills and leadership skills (see Figure 7).

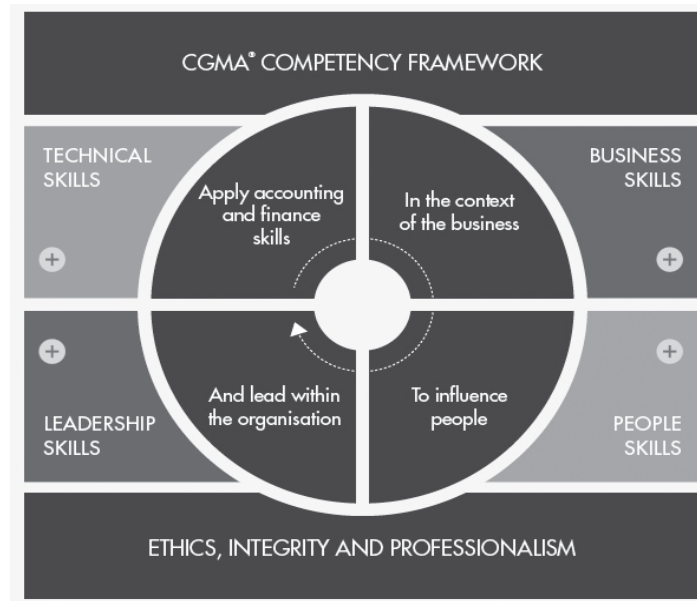


Figure 7: CGMA Competency Framework (CGMA, 2015)

Whilst technical skills underpin this designation, there is a great deal of importance and perhaps increased focus on organisational skills, or softer skills for global accountants. CGMA list the skills that fall under each segment in the diagram; the skills that are not associated with technical knowledge include decision making, communication, team building and collaboration. This requirement for a mix of technical and business skills within professional working is not a new phenomenon (see Zaid, Abraham and Abraham, 1994; Gammie, Gammie and Cargill, 2002; Howieson, 2003; Kavanagh and Drennan, 2008; UK Commission for Employment and Skills, 2009). Previous research has addressed how, among management accountants and finance professionals, there are deficiencies in the softer skills that are sought after by organisations (Gammie, Gammie and Cargill, 2002; Zaid, Abraham and Abraham, 1994). Job seekers within finance are also eager to develop their business skills and use their technical competencies in this way to make an impact on the larger scale organisation (Smedley, 2015) and as the finance professional becomes increasingly multidisciplinary, they are able to realistically create this impact on organisations and enhance their specialist expertise with further, softer, skills (Howieson, 2003). This interplay between profession, organisation and individual appears to be of progressive importance as institutions and individuals adapt and interact with one another (see Figure 8).



Figure 8: Institutions

Figure 8 represents how these separate institutions may overlap and interact and there has been substantial research within these areas, many of which have been addressed by this section of the literature review. The findings of this section reflect that the relationship between professions and organisations may be somewhat deeper than ‘embeddedness’. The way in which each construct shapes the behaviour and actions of the next suggests that some professionals are embodied by organisations in that they now have a strategic influence rather than only providing a service to an organisation.

This is true of the management accountancy function in so called ‘new organisational forms’ whereby organisations are using outsourcing and shared services as part of their operation (Smith, Morris and Ezzamel, 2005; Herbert and Seal, 2012). These new organisational forms are increasing the connectedness of units within businesses, creating integrative processes which drive efficiency and the flow of information between them (Bartlett and Ghoshal, 1997). There is an impact on the professional work occurring within them (Smith, Morris and Ezzamel, 2005). For instance, Herbert and Seal (2012) found that the changes to management accounting within SSCs meant that some professionals were released from transactional work and are now providing support for management decisions in new strategic roles. The evolution and nature of these organisational forms will be discussed in the next section.

2.4 The Origins of Outsourcing

2.4.1 Introduction

The previous section explored the nature of professionalism and professional identity. Whilst it was seen that the notion of the professional worker is widening, simultaneously the deprofessionalisation thesis of Haug (1973) suggests that changes in the way in which work is performed and organised together with greater consumer knowledge and power is reducing the scope for professional judgement and hence status. This section now looks at how new organisational forms and ways of working in business support activities which might cause the role, location and identity of professional management accountants to change.

In the 1980s and 1990s, manufacturing companies were challenged by greatly increased competition through the forces of globalisation and the adoption New Working Practices (NWP), such as worker

involvement through empowerment and autonomous group working (Otley, 1994); in particular, those techniques pioneered by Japanese companies, e.g. Lean, Quality Circles, Just-In-Time, etc. To a large extent, support services such as finance and HR were insulated from scrutiny and continued to function in a relatively self-serving manner, reflecting the tenets of Weberian, role-based, bureaucratic principles, which seek stability and steady progression up a prescribed hierarchy with a high degree of personal supervision. To some extent, the *status quo* was preserved (and in some organisations still is) by the dual role of support functions; performing necessary administration whilst also acting as a mechanism for control, information gathering and policy implementation on behalf of top management. Following the success in transforming manufacturing operations and ancillary services, management's attention turned to the 'back-office' and the opportunity to convert the traditional business support functions, such as finance, IT, HR and purchasing, into service centres based on 'lean' principles that would exist to serve 'customers' in the business in the most cost effective way possible.

A key tenet of the transformation process, both in terms of galvanising and marshalling the change process, has been to 'externalise' activities through new organisational forms; either outsourcing to a third-party or by creating quasi-market conditions within the firm by setting up an arm's length SSC. Initially, outsourcing led the way, mainly because it had been a successful model in the IT industry in driving change. The level of technical complexity and the scale of investment made it easier for management to contemplate what had previously been unthinkable, the 'buying in' of a 'white-collar' staff group.

2.4.2 The nature of outsourcing

The first complication in understanding the nature of outsourcing arises through the variety of terms employed. From an economic perspective most are synonymous but in organisational design nuances in usage can hold important distinctions. For example, 'contracting out' is often used interchangeably with outsourcing albeit the former tends to be an older term (see Greco, 1997; Willcocks and Currie, 1997; Burgess and Macdonald, 1999). Both terms tend to assume that a particular activity has previously been performed in-house. Other terms might be 'subcontracting' and 'buying in' although these tend to assume that the activity did not exist previously.

In antiquity, the Romans outsourced tax collection by 'selling' to the highest bidder the right to collect taxes from a given area. Such tax collectors had specialist local knowledge or trade and wealth and could be left to extract the maximum sustainable levels of tax from a population before the days of modern accounting records. If the collectors were too zealous, their Roman masters could conveniently distance themselves from public wrath. The Carthaginians even outsourced a high proportion of their military needs, preferring instead to concentrate on trading. By comparison, in the formative period of the Roman Empire, only Roman citizens could fight in the legions. Both strategies employed a contingency approach to organisational design and were highly successful in their own spheres of influence until the 'global' conflict of the Punic Wars put the relative approaches into sharp relief. Rome eventually won out when the Carthaginians found it hard to keep their 'subcontractors' on the battlefield. In the 18th and 19th century English local authorities looked to outside suppliers for a wide variety of services including prison management, road maintenance and the collection of public revenue (Industry Commission, 1996; see Kakabadse and Kakabadse,

2000, for other examples of public sector sourcing services). More recently, there has been a renewed enthusiasm in the public sector to outsourcing based on neo-liberal ideology, 'the market knows best'. Such thinking at a political level has been a significant factor in the marketisation of public services in the UK (Lukes, 2006) since the Conservative government led by Margaret Thatcher came into office in 1979 (MacInnes, 1987).

'Buying-in' and 'sourcing from outside' can be a pejorative term, especially when presented as a choice between; 1) proactively buying activities so-called 'core' activities that are closely specified and managed, and 2) simply unbundling non-core activities to a third-party provider, typically business support functions. In the case of the latter, the inference is that the mother organisation cares little about either the service or the people presently employed to do it. In an historical study of the cigarette manufacturing in 18th century Spain, Carmona and Gutierrez (2005) described how a portion of tobacco production was outsourced to poor Catholic nuns under the semblance of compassion, but the actual reasons were found to be purely economic.

As a further illustration, a young, growing, 'savvy' firm may present itself as focused, nimble and proactive by constructing a virtual supply-chain to buy-in key inputs whilst keeping its management nucleus very small (e.g. Dell Computers). Alternatively, a large organisation may be perceived as old and 'lazy' in outsourcing its IT function because it is assumed that management knows little about the technical issues and has lost control over productivity and costs and cares little about its employees. The former would be more attractive to aspiring professionals even though both scenarios are fundamentally the same.

Individual terms can be nuanced in practice and, whilst particular usages will later be significant in effects on worker identity and belonging, in this thesis the term 'outsourcing' will be used throughout because it is now more common in the area of business support services. According to Holcomb and Hitt (2007), outsourcing is:

"...an organising arrangement that emerges when firms rely on intermediate markets to provide specialized capabilities that supplement existing capabilities deployed along a firm's value chain." (p. 466)

In the context of careers, the first distinction is that outsourcing entails a long-term strategic collaboration with a third-party, who will provide activities that were previously provided internally and, perhaps in the process acquiring workers and resources (see Espino-Rodríguez and Padrón-Robaina, 2006). The second distinction, in terms of support function transformation, is that outsourcing occurs in the opening up of competition to "a set of economic activities which were previously immune from it" (Domberger and Jensen, 1997: p.68). This need not result in actual outsourcing but the threat of outsourcing (and the loss of jobs) might force internal functions to change (Herbert and Seal, 2012).

Traditionally, outsourcing was to reduce cost and thus increase overall efficiency (Venkatesan, 1992; Abraham & Taylor, 1996). However, there is a growing acceptance that a range of other benefits might arise, such as freeing management to focus their attention on core activities (Harland et al., 2005; Sartorius & Kirsten, 2005; Arias-Aranda et al., 2011; and Strange, 2011). Outsourcing aspects

of production that require specialist knowledge, resources, time, capability (e.g. compliance with strict technical regulations) may increase the overall competitiveness of an organisation (Abraham & Taylor, 1996) because specialist suppliers will likely enjoy a distinct comparative advantage through greater scale, lower cost structure and performance incentives (Venkatesan, 1992).

The outsourcing of business services emerged in the scholarly literature in the 1990s, although actual projects have been common since the 1950s, especially in IT (Quinn and Hilmer, 1994). Early themes in the literature included the potential for outsourcing to simplify a business and allow management to focus on core competencies (Hamel and Prahalad, 1994), and how outsourcing can mitigate risk or transfer it to a third-party (Williamson, 1985).

More recently, outsourcing is becoming seen as enabling a more strategic set of choices through which firm level resources and capabilities can be built (see Madhok, 2002; Barney et al. 2011; Espino-Rodríguez and Padrón-Robaina, 2006; Hätönen and Eriksson, 2009; Lacity and Willcocks, 1998; Kakabadse and Kakabadse, 2000). The notion of a firm actively managing a virtual 'value chain' in which a range of outsourced business services is used to direct, control and administer core operations is evolving as a new organisational form (Lonsdale and Cox, 2000). Outsourcing can also provide a feasible method of achieving greater flexibility through the resources of a third-party to balance short- and long-term changes in demand (Hayek, 1945; Kakabadse and Kakabadse, 2000).

2.4.3 Voices of dissent

The benefits of outsourcing outlined above can result in a loss of control to a supplier who is an expert in negotiating outsourcing contracts; in the longer term the initial expediency of outsourcing a problem activity might be outweighed by a higher total cost (Shen et al., 2004). Furthermore, the outsourcing organisation will lose the skills, competencies, collective knowledge and the ability to innovate and adapt (Williamson, 1985; Hamel and Prahalad, 1994). Mourdoukoutas (2011) claimed that building a competitive advantage through outsourcing is only applicable to the early-movers in an industry or sector because others will soon adopt the model.

There have been some notable failures of outsourcing in the UK (Centre for Public Services, 2006). Indeed, it has been argued that where a particular activity is inappropriate, or the contract is badly negotiated in favour of the supplier, then outsourcing can increase costs, reduce flexibility and lead to reduced service quality (Caulkin, 2005). Together with sensitivities around security of employment and customer relationship marketing, such concerns explain in part the emergence of an alternative to outsourcing, the SSC model. This will be explored in sub-section 2.5 (Cooke, 2006; Janssen & Joha, 2006; Farndale, Pauwe and Hoeksema, 2009).

2.4.4 Theoretical perspectives on the 'make or buy' decision

Understanding the phenomena of business support service outsourcing is complicated by alternative starting perspectives (and hence variable terminology) together with multiple strategic and tactical motivations. Depending on whether one is a supporter or a detractor, outsourcing can be an emotive issue in practice and is influenced by a range of economic, sociological and political inclinations, and not least one's pecuniary position be it shareholder, manager or worker. One way to conceptualise outsourcing is as a 'make or buy' decision, and thus, deciding what should be made

in or out of the firm in purely economic terms. In practice, however, whether the business will make or buy will not only depend on direct factors such as the cost, quality, reliability, etc. of the product/service, but also on indirect costs (supervision etc.). More recently, outsourcing is providing options for designing an organisation to build resource capability and firm-level value by defining the boundaries of the firm and delineating core and non-core activities. This sub-section reviews two important theoretical perspectives on the 'make or buy' decision, transaction cost economics and resourced-based theories of the firm.

Outsourcing decisions are often framed as 'make or buy' problems (Roodhooft & Warlop, 1999; Joslin, 2003; Strange, 2011). Scholarly consideration of the 'make or buy' decision tends to draw on: transaction cost economics (TCE) developed in the seminal work of Coase (1937), provides insight on organisational governance through the markets versus the hierarchical thesis of Williamson (1981) and theories about defining the boundaries of the firm and building firm-level resources starting with Penrose's (1959) resource-based view of the firm (RBV) (see glossary).

Coase (1937) argued that contrary to the prevailing narrow concern with direct costs, the increased efficiency offered by the market place may be offset by the costs incurred through the bureaucracy involved in internal production. Previously, the total costs incurred internally, such as worker supervision, administration, etc. had not been taken into consideration in making comparisons with the price from external suppliers. Today, such an oversight might seem incredible but at the time Coase's views were quite revolutionary. According to Kakabadse and Kakabadse (2000), outsourcing will only yield cost savings where there is opportunity for greater efficiency within the BPO provider and where market competition is an effective driver of price, although there will be transition and end of contract switching costs (see also Ford and Farmer, 1986).

Williamson's TCE model (1981) further developed Coase's work by exploring the total costs involved in alternative models of governance in markets versus hierarchies, by calculating the total cost of goods/services supplied under each approach. TCE suggests that when cost conditions for commoditised products are conveyed purely by market prices, then elements such as customisation, supplier reliability and other factors should not be overlooked (Sartorius & Kirsten, 2005). Much of this is true for outsourcing activities which tend to be non-core, transactional, periphery and routine tasks that are (or can become) process orientated.

TCE helps to explain how cost, as the traditional driver for outsourcing contracts, has perhaps resulted in a 'race to the bottom' between BPO providers. However, as BPO markets mature, there is likely to be a new emphasis on achieving an overall competitive advantage through appropriate outsourcing through RBV based approaches (Barney, 1991; Conner, 1991). It should be noted that the TCE model has been criticised for its simplicity (Strange, 2011) by ignoring other factors in the overall direction, co-ordination and control of the firm (Meramveliotakis & Milonakis, 2010).

TCE and RBV can be complementary theories according to Holcomb and Hitt (2007), McIvor (2009) Strange (2011) and Tseng and Chen (2013). According to Strange (2011), a truly strategic theory of the firm does not face a decision based only on factors concerning governance but appreciates how an organisation's capabilities can be best progressed for competitive advantage. Organisations need to find a balance between cost benefits and leveraging their capabilities (as described by RBV

theories of the firm). In the outsourcing arena, this means stepping away from solely transaction-based activities towards value adding tasks (Holcomb & Hitt, 2007) meaning those activities which increase the capacity or resources for core business (Maatman, Bondarouk and Looise, 2010).

Under TCE, organisations are able to keep in-house activities which bring a competitive advantage whilst leveraging cost benefits afforded by external BPO suppliers. Resourced-based theory (RBT) (Penrose, 1959 and Wernerfelt, 1984) argues that outsourcing should not be employed simply to reduce costs but should also encourage an organisation to develop their capabilities and exploit those of specialist suppliers in order to leverage competitive advantage (Holcomb & Hitt, 2007; Madhok, 2002; Holcomb & Hitt, 2007; Barney et al. 2011); see Table 3.

Table 3: Perceived benefits and potential adverse consequences of outsourcing: From a TCE and RBV perspective. Adapted from Shen et al. (2004)

Perceived Benefits (Advantages)		Potential Adverse Consequences (Costs)	
▪ Concentration on in-house expertise	RBV	▪ Discontinuity of skill supply	RBV
▪ Specialist suppliers' economies of scale	TCE	▪ Loss of in-house knowledge and capacity	RBV
▪ Shift burden of risk	TCE	▪ Higher total cost	TCE
▪ Competitive tendering process	TCE	▪ Loss of employee morale	RBV
▪ Organisational learning from specialist provider	RBV	▪ Loss of long-term competitiveness	RBV

In sum, transaction-cost economic and resource-based views of the organisation have been fruitful avenues in exploring the motivations to outsource and understanding facets of the decision to 'make or buy' services. The next sub-section looks at the suitability of various activities for outsourcing.

2.4.5 Which activities should be outsourced?

Deciding upon the types of activities that are contracted out is usually noted as the first step of the outsourcing decision (Bromage, 2000; Overby, 2004; Schwartz, 2008), once a feasible 'make or buy' decision has been made. Traditionally, when embarking on an outsourcing decision, it is first necessary to split its tasks into 'core' and 'periphery' concepts (Atkinson, 1984; Barnes, 2004; Caulkin, 2005; Harland et al., 2005). Periphery tasks are those who support the organisation but are generic in that there will be little difference between organisations, for example, transactional routines such as purchase ledger in accounting, in HR employee administration (Peisch, 1995). On the other hand, some specialist professional activities such as company secretariat and legal services might be outsourced because it is not cost effective to provide these in-house and the way they are performed is critical to the success of the organisation within its field (Casani et al., 1996).

In practice, outsourcing decisions may be driven by expediency in terms of control. Standard, routine tasks such as high volume transactional tasks (the output of which can be measured and monitored) might be more appealing to an organisation than complex work where outcomes are more intangible and the effects are more difficult to monitor. Thus, professional level work is likely to stay inside the firm. That having been said, if professional tasks can be grouped together to produce a self-contained package of work (e.g. supply a complete internal auditing service) or alternatively simplified and re-engineered down to the level of a commodity, then it may be more attractive to outsource.

2.4.6 Outsourcing and the knowledge-based economy

The term knowledge-based economy (KBE) was coined by Drucker in 1959 to signify the role of knowledge (such as intellectual capital of professionals) in creating value in both organisations and the national economies. Technological change has raised productivity especially through advances in information and communication fields (see Brynjolfsson and Hitt, 1995; Black and Lynch, 2000, 2001; Powell and Snellman, 2004). Indeed, advanced industrial nations such as the UK and US have consciously become increasingly service driven rather than manufacturing based, where many processes have become commoditised (Bell, 1973; Hirschorn, 1984). For example, even core activities can be outsourced; Sartorius and Kirsten (2005) reported a case of sugar producers outsourcing their sugarcane production in South Africa.

The motives for outsourcing are no longer focused solely on cost cutting but also on organisational transformation and highly knowledge-intensive projects (Hätönen and Eriksson, 2009) in addition to the now 'run-of-the-mill' lower level financial tasks, BPO providers now offer a higher level of engagement in strategic tasks such as budgeting, forecasting, planning and decision support (Barnes, 2004). Service providers now look to distinguish themselves by moving into so called 'higher value adding' activities (Sako, 2006) or in industry jargon; moving from transactional outsourcing to transformational outsourcing (Kakabadse and Kakabadse, 2003).

2.4.7 Beyond benefits and costs: Trust, contracts and commitment

Trust between an organisation and outsourcing vendor is key in successful long-term relationships (Sako, 1992; van der Meer-Kooistra and Vosselman, 2000; Langfield-Smith and Smith, 2003; Sartorius and Kirsten, 2005) which requires mutual adaptation and a commitment to the investment in the relationship (van der Meer-Kooistra and Vosselman, 2000). Success in this area can lead to a long-term relationship and enhanced performance (Ishizaka and Blakiston, 2012). In many ways, trust is central to business to business relationships in general (Morgan and Hunt, 1994; Blois, 1999; Friman et al., 2002; Gounaris, 2005). It is often constructed through elements that could be considered as good business behaviour such as maintenance of high standards, service quality (Gounaris, 2005), good communication (Friman et al., 2002) and upholding a respectable reputation in practice.

McIvor (2008) acknowledges the contractual hazards that organisations expose themselves to during outsourcing including dependence on a vendor, knowledge loss, performance measurement difficulties and vendor opportunism. Organisations can offset these challenges through adopting more relational contract agreements such as partnerships or joint ventures whereby both parties are working towards a shared goal through problem solving and shared knowledge. The sharing and development of organisational resources emerges as a key theme from recent research on outsourcing (Susomrith & Brown, 2013; Tseng & Chen, 2013; Bidwell, 2012; Ishizaka & Blakiston, 2012; Cooke et al., 2005).

Ishizaka and Blakiston (2012) identified factors that contribute to a successful long-term outsourcing arrangement. The paper focuses on the value that can be derived through a strong outsourcing relationship through the '18C's' model (see Figure 9). Part of this model concerns the requirements

of the outsourcing service provider which include competence, client knowledge, continuous improvement and customer focus. From the client side of the model, Ishizaka and Blakiston (2012) suggest that there must be commitment from top management, clear aims and objectives set in combination with confidence in the supplier. Between the client and the service provider, there must be a cultural fit organisationally. The paper emphasises that outsourcing is time consuming, costly and requires change in the organisation. There is a need to retain in-house talent to oversee the outsourcing process as opposed to outside consultants who may not fully understand individual organisational needs or culture.

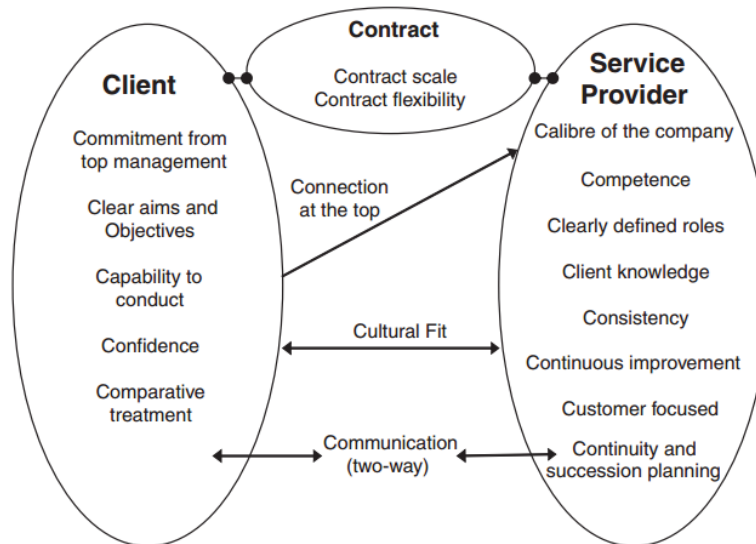


Figure 9: The 18Cs model. From Ishizaka and Blakiston, 2012, p.1075

This literature on contracts and trust, (e.g. Ishizaka and Blakiston, 2012) identifies factors such as cultural fit and client knowledge as success factors. Whilst outsourcing performance is not likely to be determined by a single factor (Hätönen and Eriksson, 2009), there are sourcing alternatives that may provide a greater level of control and less variation regarding culture and knowledge in comparison to outsourcing. Outsourcing is sometimes criticised as ‘sleeping with the enemy’ (Quinn, Cooke and Kris, 2000) and prohibiting the outsourcing organisation from extending and understanding their outsourced functions.

To some extent outsourcing still suffers from a history of organisations locked into long-term disadvantageous contracts in which process innovation and adaptation to changing end-customer needs is stifled by punitive variation charges as a result of BPO providers being experts at negotiating contracts for services that the outsourcing organisations by definition know relatively little about. In reality, many firms are now on the second or third renewal of their contracts and are savvier about how to demand better, more flexible service levels. In addition, there are specialist research companies that rate the capabilities and performance levels of BPO suppliers. Now that the BPO industry has matured those suppliers, they now realise that to enjoy a sustainable business model they have to work with their customers to provide continuous improvement.

2.4.8 Summary

Outsourcing any part of an organisation's value stream is not straightforward because it involves negotiating a long-term contract for the buying in of resources that once lost are difficult to replace. Moreover, in the case of business services, the make-or-buy decision is further complicated by the variability of service demand, the idiosyncratic nature of business needs and the often confidential/sensitive nature of the service provided. Hence, the SSC model is attractive because it enables the best elements of a market orientation to be combined with continued management (hierarchical) control (Herbert and Seal, 2012). The next section explores the SSC model as an alternative to outsourcing and notes how both approaches have similarities in terms of the fundamental reconfiguration, re-engineering and relocation of professional work.

2.5 The Evolution of Shared Services

2.5.1 Introduction

The objectives of this section are to understand the evolution of the shared service centre (SSC) in terms of its history and emergence as a new organisational form. Closer examination of the SSC literature shows that the term does not imply a single idea; rather there are different types of SSC which are investigated in more detail by this section.

The basic concept of sharing a common resource or performing some task in a cooperative manner for mutual benefit is a defining characteristic of human behaviour. However, the idea of sharing business support services across the divisions of M-Form organisations in the form of the quasi commercial SSC is relatively recent. The term 'Shared Service Centre' (SSC) first emerged in an operations article by Friedman (1975). The paper examined sharing distribution channels to reduce costs, create a better market position and improve customer service. These motives are reminiscent of the early outsourcing literature and suggest that TCE and RBV are at play (see Minnaar and Vosselman, 2013 for a TCE perspective on shared services).

2.5.2 The development of shared business services

The origins of recognising and conceptualising the SSC developed out of literature around the healthcare services in the US during the late 1970s and early 1980s (Fitschen, 1978; Schweiker, 1979; Bennett and Ahrendt, 1981; Griffin and Adams, 1981; Danehy, Scutt and Stonehill, 1985). In a number of early papers (e.g. Bennett and Ahrendt, 1981; Griffin and Adams, 1981), the creation of shared services in the US medical sector was a response to a growing public concern about escalating hospital costs and thus, predominantly driven by cost reduction but with the responsible centres still governed by the organisation.

Through sharing a varied range of activities with other hospitals, managers aimed to achieve scale economies. Bennett and Ahrendt (1981) reported that the initiative was successful and by 1978, 84% of hospitals in the US were engaged in some sort of sharing arrangement (an increase from 63% in 1975). For example, Fitschen (1978) describes the rise in sharing laundry services from 1974; plus, administrative tasks, distribution and procurement, as well as core medical facilities. Bennett and Ahrendt (1981) also described how hospitals targeted their significant fixed costs to find opportunities for savings. The most economically successful sharing involved multi-hospital group

purchasing arrangements which allowed for volume price negotiation and therefore cost reduction (Fitschen, 1978).

2.5.3 The evolution of SSCs

More than 15 years after the publication of Bennett and Ahrendt (1981), the main driver is still cost reduction but it is now recognised as a model that could act as a catalyst for organisational change in increasing productivity, re-engineering processes, leveraging technological advances and consolidating expertise (Ulrich, 1995). Schulman et al. (1999) defined shared services as:

“The concentration of company resources performing like activities typically spread across the organisation, in order to service multiple internal partners at lower cost and with higher service levels, with the common goal of delighting external customers and enhancing corporate value.” (p.71)

Figure 10 illustrates schematically the migration of support services from within divisions to the new organisational form of the SSC.

M-form model

(support services embedded)

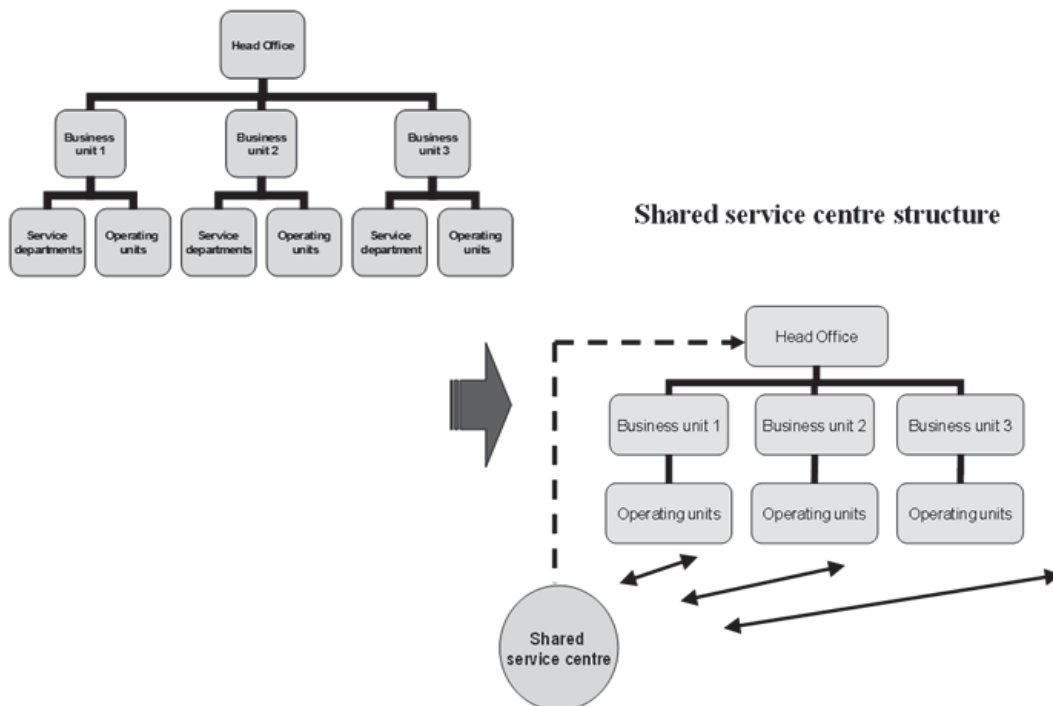


Figure 10: Moving to a shared service model (from Rothwell, Herbert and Seal, 2011)

Previously allocated within departments or divisions, support activities are separated from the ‘parent’ or parent organisation and are consolidated into a quasi-autonomous unit or units (Fitschen, 1978; Bergeron, 2003; Janssen and Joha, 2006), with the parent organisation often considered as the SSC’s client, and end-users (or those using the services) considered as a customer of the SSC.

It is this collaborative nature of shared services that differentiates them from other organisational structural models like centralisation or the use of transactional business process outsourcing (BPO) arrangements. The notion that SSCs are another form of centralisation is a common misperception (Shah, 1998) and is frequently debated in the SSC literature (for example see Ulrich, 1995 and Janssen and Joha, 2006), with many acknowledging the differences between the two models (e.g. Redman et al., 2007). Centralisation is where functions are taken out of the control of business units and moved to a centralised location (Shah, 1998), taking on a headquarters or a head office type organisational culture. In contrast to centralisation, the SSC does not dictate (or push) policy and procedure down to the divisions; instead the SSC pulls and controls resources from the divisions (Ulrich, 1995) with a degree of ownership over the service delivery which is agreed in collaboration with customers (similar to decentralisation).

2.5.4 Benefits of SSCs

It is widely accepted that the SSC brings the benefits of both centralisation and decentralisation to an organisation and that it is often considered as a hybridisation of these traditional models (Janssen and Joha, 2006; Walsh, McGregor-Lowndes and Newton, 2008; Farndale, Paauwe and Hoeksema, 2009; Meijerink, Looise and Bondarouk, 2013). Decentralisation is the process of dispersing functions, powers, people and/or resources away from a central location or authority (Furniss, 1974). It promotes rapid and flexible responses at a local level such as changes to the market and changes in demand in conjunction with full ownership and autonomy at local divisions (Farndale, Paauwe and Hoeksema, 2009). SSCs will aggregate resources from across the divisions (Ulrich, 1995) and is closer to the divisions than, say, a centralised headquarters or a third-party outsourcing vendor because it must collaborate directly to achieve expected performance. This level of reflexivity, as a feature of decentralisation, is difficult to promote within BPO arrangements where there is a larger distance between the service provider and customer/client. SSCs bind together the benefits of both a centralised and decentralised business model but this will be done to different extents in different centres because of the variety of work which SSCs perform. The tasks will ultimately impact the structure and form of the SSC which, in most cases, will vary with the maturity of the centre as they grow and expand their capabilities. Further benefits of the SSC model have been described by Rothwell and Herbert (2015), summarised in Table 4 below.

Table 4: Benefits of SSCs. From Rothwell and Herbert (2015)

Benefits through aggregation

- Secured cost savings and sustainable efficiencies through economies of scale
- Improved scalability of systems
- Continuity and resilience of service

Benefits through expertise

- Improved and more up-to-date systems
- Access to the best class systems and experts
- Raised quality and improved flexibility and agility of existing services
- Levered transformation
- Gain in competitive advantage

Benefits through focus

- Release of staff time from 'commodity' activities to more added-value/customer-facing activities
- Ability to offer otherwise unsustainable services

Benefits for organisation and social policy

- Improved cooperation with other institutions, enabling strategic development of cross-institution support services
- Reduction in the environmental impact of IT activities
- Ability to address the growing demand for collaborative learning and teaching as well as research and knowledge exchange

2.5.6 The relationship between the SSC and its parent organisation

In defining the characteristics of shared services, there is significant reference to the relationship between the SSC and the parent organisation. The notion of a 'synergy' between the parent organisation and the SSC exists in early literature (Ulrich, 1995) regardless of the type of service provided and the associated conditions. More recently though this has extended to collaboration and the requirement to be accountable to the parent organisation with ongoing sharing between the two parties (see Table 5). 'One size does not fit all' in terms of shared services. The nature of relationships between the SSC and the parent organisation appears to vary from the SSC acting as a servant towards a setup that reflects more of a partnered business operation with a level of independence. Whilst the definition of the SSC has generally remained stable in terms of the motives and purpose of the centres, the development or change that appears through the literature is to do with the form of the centre.

Table 5: Defining and understanding the shared service centre

Author	Descriptions and Explanations of SSCs	Form
Bennett and Ahrendt (1981)	<ul style="list-style-type: none"> ▪ Lower costs ▪ Enhance services 	<i>Shared</i>
Ulrich (1995)	<ul style="list-style-type: none"> ▪ A synergy of specialisation and application ▪ Combine and consolidate services 	<i>Consolidated</i>
Forst (1997)	<ul style="list-style-type: none"> ▪ Concentrated management practices ▪ Deliver highest value to customers at lowest price ▪ For internal customers 	<i>Concentrated</i>
Quinn et al. (p.11, 2000)	<ul style="list-style-type: none"> ▪ 'Business within a business' ▪ Sharing a common set of services 	
Bergeron (p.3, 2003)	<ul style="list-style-type: none"> ▪ A collaborative strategy ▪ Concentrated into a new semi-autonomous business unit ▪ Promote efficiency, value generation, cost savings and improved service ▪ For internal customers 	<i>Collaborative</i>
Day and Norris (p.15, 2006)	<ul style="list-style-type: none"> ▪ Internal, outsourced ▪ Separate to the parent organisation ▪ Shared business unit 	
Janssen and Joha (p.103, 2006)	<ul style="list-style-type: none"> ▪ Separate and accountable ▪ Semi-autonomous unit ▪ On the basis of agreed conditions 	
Janssen et al. (p.16, 2009)	<ul style="list-style-type: none"> ▪ Concentration of dispersed service ▪ Single organisational entity 	<i>Separate</i>
Herbert and Seal (p.95, 2012)	<ul style="list-style-type: none"> ▪ Combines market orientation with ongoing hierarchical control 	
Minnaar and Vosselman (p.77, 2013)	<ul style="list-style-type: none"> ▪ Independent organisational unit ▪ Provides services to other units 	<i>Independent</i>

It may be difficult to contribute a new definition of the SSC that supplements or varies greatly to the understandings already published. What Table 5 does reflect is the different ways in which SSCs exist. There are a small number of articles, consultancy materials and books that allude to a

categorisation of SSCs, from both the SSC literature and general sourcing literature (see Kakabadse and Kakabadse, 2000; Quinn et al., 2000).

The different forms of centre and the nature of the relationship with the parent organisation can be explained through a 'one size does not fit all' approach. Although the underlying concept is similar (as reflected in Table 5), each SSC will operate, report and perform in different ways. For instance, it is not always mandatory for all divisions of a parent organisation to use the services provided by the SSC. Some research refers to SSC set ups as a form of 'internal outsourcing' (Shah, 1998; Cooke, 2006; Askin and Masini, 2008; Farndale, Paauwe and Hoeksema, 2009) because the way in which the centre operates is akin to the way in which the third-party service providers must win the work of their clients. There are a number of organisations which adhere to Ulrich's (1995) catchphrase of 'the user is the chooser' whereby the nature of the services is determined by the customer (Reilly and Williams, 2003). This not only applies to which services the organisation chooses to use but whether they enrol in the use of a SSC at all. One example of this comes from the National Health Service (NHS) in the UK. NHS Shared Business Services (SBS) provides back office administration for NHS divisions with no obligation to use them. There had been some 'resistance' from NHS organisations to use the service due to the value they place on financial independence but the joint venture between the NHS and outsourcing firm Xansa (now Steria) (requiring 22 organisations to sign up in order to break even) had 89 customers using the service in 2007 (Mooney, 2007). There is some scepticism in regards to the optional use of shared services as some claim that it does not align with the overall goals of implementing shared services.

2.5.7 SSC activities and structure

The shape and structure of the SSC tends to reflect the services it provides. Traditionally, tasks that were shared involved low level, process-based and technology-enabled; namely support functions or transactional tasks (see Figure 11 below).

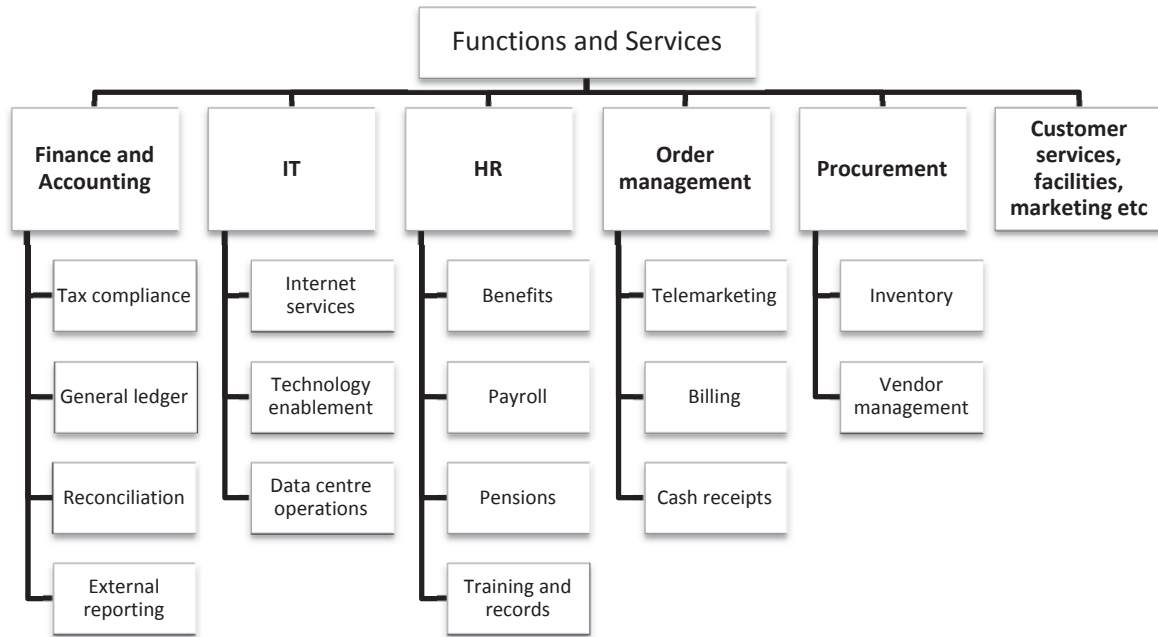


Figure 11: Functions and services typically covered by the SSC. From Forst, 1997; Shah, 1998; and Accenture, 2010

But, instead of support functions sitting in silos formerly based around professional disciplines, work is now reorganised into an ‘end-to-end’ process approach involving teams of workers with specific responsibilities for complete process streams (called ‘swim lanes’ in SSO speak) of accounting activity such as procurement-to-pay (purchasing), hire-to-fire (HR), record-to-report (financial reporting) and order-to-cash (sales).

Formative academic work by Ulrich (1995) explores and defines the type of work that SSCs engage in when defining tasks as either transactional or transformational. Transaction-based services handle the processes and activities related to meeting the administrative requirements of employees such as employee benefits, claims, pension, payroll, training and records (Ulrich, 1995) exemplified in the table above. These transactions are critical but routine in nature. Consolidating these into a SSC model allows for economies of scale and process efficiency (or transaction-cost economic related outputs). As previously discussed, it is a common misconception that shared services are limited to only carrying out transactional tasks as part of a cost reduction scheme (Shah, 1998); whilst this is the objective of some centres, there are other strains of the SSC model that extend beyond transactional tasks.

In contrast to transactional activities, transformation-based services are non-routine and non-administrative. Ulrich (1995) discusses these services in terms of the HR function and how HR activities can help implement strategy, create new culture or accomplish larger scale business goals. Sometimes transformation-based service centres are recognised as ‘centres of expertise services’ (Shah, 1998) or ‘centres of excellence’ (COE) (Ulrich, 1995). These combine individuals and teams who have a detailed knowledge and expertise in a professional area. In terms of HR (a frequently studied area in terms of academic SSC literature), transformational services would include sourcing candidates, succession planning, career planning, development plans, organisational change, process

clear. By definition, captive centres perform work for the parent company as a separate entity (Oshri et al., 2009) like shared services, however, location is specified in their description; they are generally located offshore from the parent organisation. Shared services are often set up where costs are low to fulfil the cost saving motives of establishing a centre. The understanding of a basic captive centre is that they serve the parent company exclusively (Oshri et al., 2008) although there are forms of centres that serve external organisations (labelled as shared captives and divested captives according to Oshri, 2008) in the same way that shared services are able to create services for external clients (i.e. Kakabadse and Kakabadse's, 2000 spin-off sourcing). Shared services are often referred to and described as a similar concept to the basic captive centre, so in light of this Oshri's (2008) 'basic captive' will be considered in like with Schulman et al.'s (1999) definition of the SSC for the purpose of this research but without assuming the location of the centre.

2.5.8 The SSC maturity curve

The copious 'grey' literature from consultants and management consultancies (see Quinn, Cooke and Kris, 2000; The Hackett Group, 2012) suggests that differences in maturity between SSCs has been neglected. For the purposes of the current work, it is important to be able to understand the level at which the SSCs in the sample operate. The variance in the type of work SSCs perform will impact the structure, strategy and ultimately how individuals working within the centre understand their work. Quinn et al.'s (2000) consultancy-based book on SSCs describes a continuum of shared services which is extremely similar to Kakabadse and Kakabadse's (2000) alternative forms of sourcing. The continuum begins with a basic model whereby tasks are consolidated to reduce costs and standardise processes (see Figure 12 for a visualisation of this process from The Hackett Group, 2013).

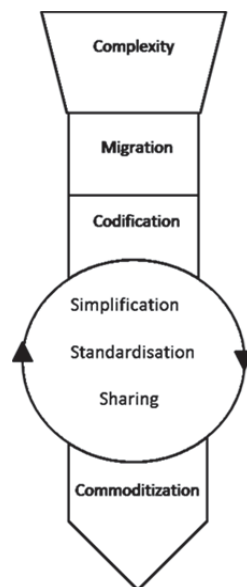


Figure 12: Refining processes (The Hackett Group, 2013)

In maturing services there is a shift of focus from lowering costs (Bennett and Ahrendt, 1981) towards commoditisation of processes and then to adding value.

When we talk about 'adding value' or 'value creation' in shared services, we are referring to developing the capabilities and competences of an organisation (in line with resource-based views); examples include increasing the capacity or resources for core business and access to specialised

knowledge (Maatman, Bondarouk and Looise, 2010). Indeed, back in 1995 when SSCs were considered ‘vogue’ or a potential business fad, Ulrich stated that for SSCs to remain sustainable they must add value back to the organisation. The prevalence of SSCs in business suggests that they are succeeding in this venture (more than 70% of Fortune 500 companies in the US use either SSCs or outsourcing for their finance operations according to Everest Group Research, 2011; Hackett reported that in 2009 93% of all large companies were making extensive use of shared services organisations).

As centres take on tasks that are higher in organisational value and increasingly transformational, the complexity of the interaction between the centre and the parent organisation becomes greater and requires a greater deal of collaboration. This is exemplified in Sako’s (2006) paper which discusses the ‘HR curve’. This orders HR processes from low to high value adding activities in relation to offshoring and outsourcing these tasks (see Figure 13).

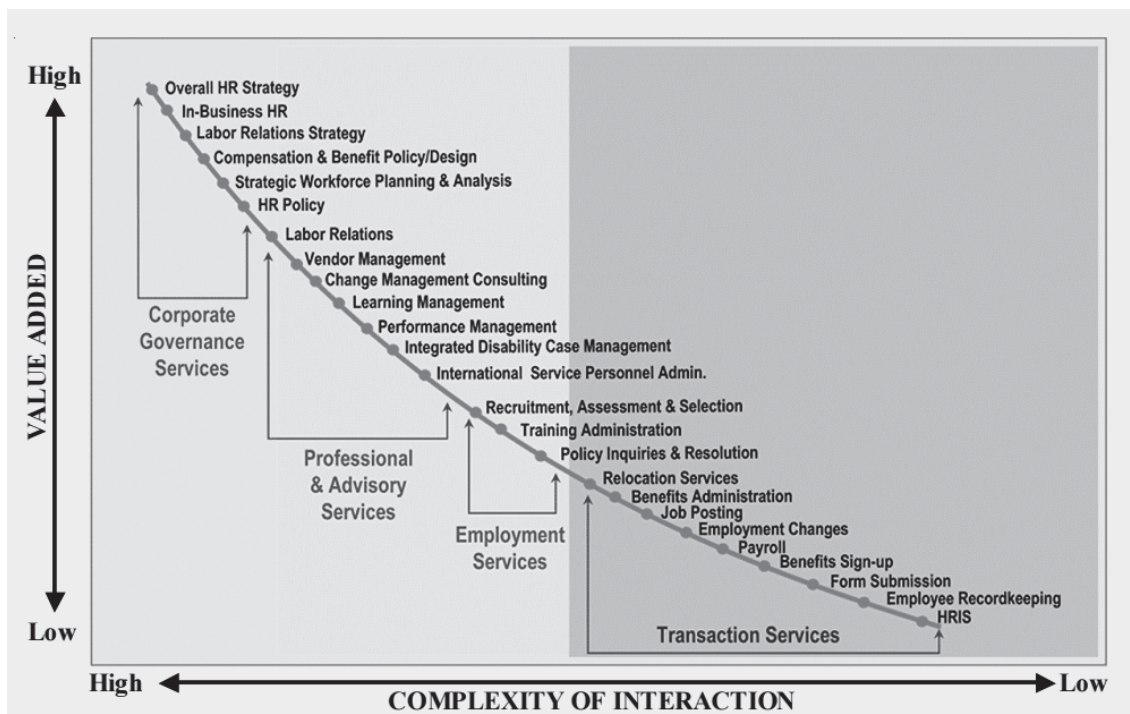


Figure 13: The Human Resource Curve (in Sako, p.508, 2006)

Although Sako (2006) uses HR functions to explain value adding services, she does highlight that the finance and accounting function is similar in that many of the lower level tasks are also subject to standardisation, consolidation and offshoring. In terms of this curve and financial tasks, we could expect to see high end tasks, key to the business, such as financial strategy and accounting policy and control in the top left of the curve. Advisory services may include budgeting, forecasting, risk management and internal auditing but again, as these are close to the strategy of an organisation, they are not likely to be outsourced. Transactional services may include basic book keeping, reconciliation, records maintenance and reporting. CIMA (2014) present a hierarchy of finance activities in the form of a pyramid rather than a curve with strategic, transformational tasks at the pinnacle and transactional tasks at the base (see Figure 14).



Figure 14: Hierarchy of finance activities (CIMA, 2014)

This hierarchy makes reference to the type of knowledge that is required at transactional and transformational levels in finance work; individuals with a high level of tacit knowledge and people-centred skills (i.e. the new professional workers discussed at the beginning of the literature review) will be working at the top of this hierarchy. Lower skilled personnel working in the accounting function, with their work standardised and simplified through technology, will fall within the transaction processing tasks at the base of the hierarchy. Different types of task require different types of personnel ranging from the highly skilled, multidisciplinary modern professional to those who are able to efficiently execute process-based tasks that are centred around a system (such as ERPs or individual organisational software systems or processes). Each SSC is different and will have variance in the type of tasks that they perform for and in collaboration with the parent organisation; some centres will have a highly knowledge based personnel impacting on organisational strategy; others will have flat structures with a large number of level workers. For example, Figure 15 presents data from the job roles existing in a Dutch HR SSC (Farndale, Pauwe and Hoeksema, 2009) and reflects the typically flat structure of the centres.

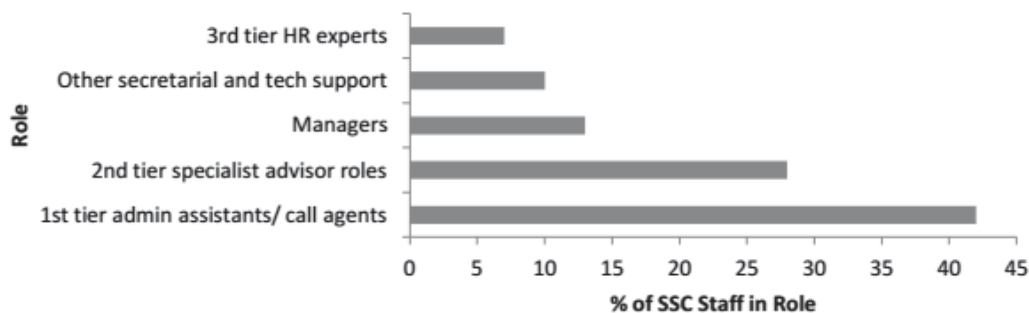


Figure 15: Roles in an HR Shared Service Centre (adapted from Farndale, Pauwe and Hoeksema, 2009)

The importance and influence of relationships between knowledge (in this case professional work), institutions (such as organisations) and the individual, as with the findings from the professions part of this review, is also key in SSC set ups in terms of the activities they are performing and therefore the shape of their workforce. In order to further grasp this concept and interplay, the next section will discuss the structure of SSCs with the objective of creating a typology and classification of centres. The creation of such a typology will enable the researcher to clarify and distinguish

between different types of centre and therefore the work and the type of professional work that is occurring within them. The section will start by summarising previous material on differentiating between different types of sourcing centres.

The Hackett Group (2012) refers to the maturity of a centre with regards to the type of work that it performs; it also appreciates the impact of the integration that the centre has with the parent organisation (see Figure 16). In stage one, function-centric centres are focused solely on cost reduction and those transactional tasks that can be simplified and consolidated; these would typically employ a large number of process-based workers. A larger number of higher level workers and professionals may be found at stage three. These centres are value-centric with the concept of value representing activities which increase the capacity or resources for the core business (Maatman, Bondarouk and Looise, 2010). Value-centric centres will strategically enable the business which will require a high level of collaboration between the centre and the parent organisation; these are referred to as ‘Global Business Services’. It is important to highlight that not all service centres will strive towards the upper quartile of Figure 16; some organisational strategies may be fulfilled at either stage one or two in contrast to the more ambitious centres that perhaps endeavour to ‘spin-off’ or ‘divest’.

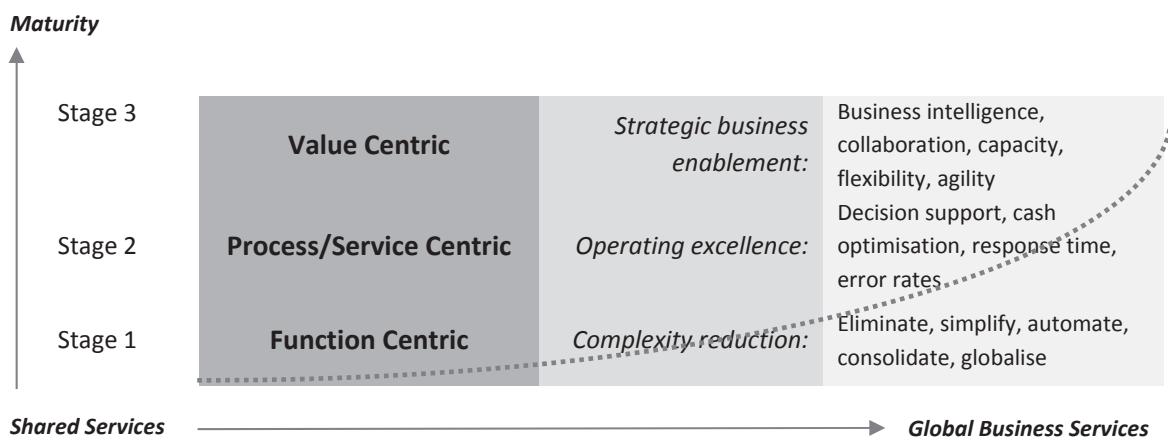


Figure 16: The three stages of global services evolution (From The Hackett Group, 2012)

Many consultancies and shared services in practice are using the term ‘global business services’ (GBS) to describe their operation. Initially it appears that using the phrase ‘global business services’ has simply replaced ‘shared services’. The shift to using global to describe services is reflective of their evolution and maturity rather than a separate concept. According to The Hackett Group (2015), GBS forms a broader model of shared services that encompasses services provided both in-house and by outsourcing providers; they are truly global in both presence and processes, utilising geographic scope and taking advantage of labour arbitrage. The scope of activities is integrated with the workings of the enterprise and is holistically involved with the operation of the business more so than traditional shared services. Currently, academic literature has not explicitly conceptualised the differing options of SSCs and the evolution of different types of service. In order to address this, the current research has produced a classification of sourcing and shared services to capture the main themes from this review.

2.5.9 A typology of sourcing and shared services

The following model can be considered as a summary and a partial conclusion of the literature review on shared services. This has emphasised the importance of understanding that centres cannot be grouped into one category and that the type of work that occurs in SSCs does range from data processing but progresses to strategic enablement of the parent organisation that it collaborates with. Figure 17 has been created to capture these points as a connective typology that merges academic work with suggestions from practice (through consultancy material) to update our previous understanding of what constitutes a SSC.



Figure 17: Classifying Sourcing and Shared Services

Table 7: Keys for figure 17

Abbreviations Key:	
BPO	Business process outsourcing
GBS	Global business services
COE	Centre of excellence

Key: Types of centre by author
Ulrich (1995)
Kakabadse and Kakabadse (2000)
Quinn, Cooke and Kris (2000)
Oshri (2008)
The Hackett Group (2012)

The X axis has combined the themes from early academic work by Ulrich (1995) regarding transactional and transformational centres with the strategic motives for shared services and more recent grey literature from consultants on the orientation of centres. As centres mature, they become more focused on pleasing customers and, in some cases, winning business through increasingly market driven strategies; the level of value added increases with this accordingly. The Y axis categorises centres through the type and level of integration that they have with the parent organisation. As centres become more transformational, there is a requirement for a much higher level of collaboration with the parent organisation. The reasons for this include the flexibility of the centre to fulfil the needs of the parent company so that it focuses on the reflexivity of a decentralised organisation. Furthermore, if centres are significantly impacting on and enabling the strategy, then they will have more of a collaborative, reciprocal partnership with the parent organisation with constant feedback occurring between the two. Mature sourcing centres can be represented by the transformational/collaborative quartile of Figure 17 with independence (in the top quartile of the model) as a possible, but not inevitable, outcome.

The model incorporates a number of centres described in both academic literature and consultancy material (all of which have been explained in this section), to capture the variety that exists in sourcing and convey a ‘one size does not fit all’ perspective. The model also includes sourcing options that don’t necessarily sit in a continuum such as BPOs, divested captives, spin-off sourcing and COE (centres of excellence, Ulrich, 1995; and Shah’s, 1998, ‘centres of expertise services’) (see glossary of key terms for summaries on each kind of centre). For instance, BPOs will partner with an organisation that they serve and there will be a degree of distance in the relationship. At the other end of the scale there are sourcing options that are independent of the parent organisation (divested captives and spin-off sourcing) which quite often span transactional and transformational activities depending on who the client is (i.e. external clients may only require transactional and cost-oriented services whilst higher level activities may be exclusive to the original parent organisation). Ulrich’s (1995) COE can exist as sharing, collaborative arrangements and independent models as visualised by this model.

The classification provides a holistic view of sourcing options in terms of two important factors within sourcing materials; the function and orientation of services and the type and level of integration with the parent organisation. It also reflects the importance of the relationship and interplay between the types of work being performed and the organisational form which was highlighted earlier in the review during the discussion surrounding the definition of shared services. The main difference between understandings was the level of interplay between the SSC and parent organisation (i.e. separate, collaborative, semi-autonomous, independent etc.), however, the definitions did not explicitly address the variety and differing levels of maturity in the centres. We cannot assume 'SSC' to mean one thing and this isn't explicitly stated by the literature so far. Schulman et al.'s (1999) definition is relevant for understanding what the SSC is, however, it doesn't acknowledge the existence of different types of centre. Figure 17 reflects that different forms of SSC are generally categorised within the sharing, collaborative and transactional, transformational quadrants but there is a level of variance.

Grasping the variation of centres is important in recognising the type of work that occurs in centres. Whilst the perception of a 'data factory' (Ulrich, 1995) may exist towards the bottom left of the model, it is certainly not representative of those centres at the other end of the scale. It is important to understand this if we are to study the workforce within centres. Institutional views on professional work highlighted the way in which professional work and organisations shape each other; one of the objectives of this research is to investigate how this synergy exists within different types of SSC.

2.5.10 Critical voices

One of shared services' most prominent critics, John Seddon, believes that adopting the SSC model does not deliver cost benefits and that sharing services does not produce scale economies except in terms of transaction costs (Seddon, 2008):

"The obsession with costs underpins the much-trumpeted move to shared services."
(Seddon, 2008: p.185).

In the same way that very early literature emphasises the impact of transaction volumes and economies of scale, much of Seddon's criticism (predominantly aimed at the UK public sector shared services initiative, see the Gershon Review, 2004) is also focused in this way. Friedman's (1975) primary report on SSCs acknowledged that there was a need to reduce costs but that this was in conjunction with creating a better market position and improving customer service as a change in organisational strategy. Unfortunately, in some cases, especially in the UK public sector, shared services partnerships between consultancies and public authorities have suffered initial financial difficulties. This also occurred in Australia where the government of Western Australia decommissioned its shared services scheme in 2011 after it was found to be costing more than it was saving (Coyne and Cowan, 2013). These losses could perhaps be expected in the same way a new business may suffer losses at the start up after initial investment; shared services will bear high costs at the outset but as a long term strategy, this is most likely expected and acknowledged by organisations. In the case of the government of Western Australia, only 37% of authorities had

actually enrolled with the SSCs with many blaming the ERP system for a lack of compliance (Coyne and Cowan, 2013); unfortunately cost benefits are not necessarily quickly realised in SSCs.

Seddon (2008) argues that the elimination of face to face contact in some public sectors may lead to poor service. Seddon (2008) believes that SSCs have become too directed by KPIs (key performance indicators) and standards, and that they are preoccupied with compliance (Seddon in *Outsource Magazine*, 2012) rather than customer service and organisational learning. These points, however, are associated with the design of the SSC system; organisations must examine the nature of the demand and then design the service to absorb the variety of this demand. Despite Seddon's views, many private sector organisations have been able to implement SSCs successfully.

2.5.11 Overview and summary

Taking into account previous definitions and the development of the classification model, this thesis proposes the following definition for SSCs as an extension of Schulman et al.'s (1999) explanation:

'Shared services are the concentration of company resources performing activities that can range from transactional or transformational to serve multiple internal partners at lower cost with higher service levels. Objectives of centres can be cost orientated although in many cases are customer orientated with the endeavour of building organisational competences in services or creating an independent model for the external motives. Shared services vary in their form and their motives which are based on overarching organisational strategies and maturity.'

This classification alludes to the types of work occurring within the centres (transactional and transformational) and links with the roles of professionals in new organisational forms (as suggested in Sako's, 2006, HR value curve). Herbert and Seal (2012) found that the nature of SSC work meant that some senior professionals were released from transactional work and were providing support for overall management decisions, or those roles that added value to the organisational operation. It echoes Oppenheimer's (1973) proletarianization thesis whereby there is an increased distance between lower and higher skilled work.

This raises questions about how the maturity of SSCs relates to types of professional work, especially management accountancy. This review has already addressed changes in the nature of the professional, such as their increased involvement in organisational strategy (Suddaby and Viale, 2011) and the view that professionals are adapting their skill sets to suit an increasingly global workspace (Mohamed and Lashine, 2003). If professional work is impacted by new organisational forms, such as the SSC (e.g. the fragmentation of tasks), then how do these professionals understand and navigate a career-based around activities that aren't traditionally associated with professional work (e.g. Covert's, 1917 'learned' professions)? The next section will consider how the notion of a 'career' has also undergone a period of change. It will summarise recent developments in the literature and draw on some of the relevant themes already addressed in this review.

2.6 Careers

2.6.1 Introduction

The literature on the changing nature of professional work and the introduction, continuation and popularity of new working forms such as outsourcing and shared services reflect changes that may impact the vocational landscape and the nature of jobs (Bridges, 1994; Banai and Harry, 2004). Preceding sections of this review have highlighted the influence of competitive environments and globalisation on the professional worker who has consequently become a technical, strategic, multi-disciplinary and knowledge-based individual that is often embodied by organisations.

Such changes to organisational structures will influence the nature of careers (Handy, 1990) and with reference to the strengthening of market forces, globalisation, outsourcing and restructuring, the idea that careers would remain the same is debatable. New models of organisational forms perhaps demand a fresh perspective on a 'career' (Inkson et al., 2012).

This section will begin by exploring the concept of careers and the way in which they exist including a brief summary on the history of careers. Following this, we will look at the interaction that exists between individual careers and organisations in a similar vein to the way in which we examined professional workers and institutions. Finally, this part of the review will evaluate the tools used for understanding careers and specifically study Schein's (1978) career anchors as an analytical instrument.

2.6.2 What is a career?

The understanding of the term 'career' is quite synonymous over the breadth of literature. In this case, we take the term career to mean a process of development along a path of experience (which is sequential but not necessarily hierarchical), in jobs that may be in one or more organisations (Baruch and Rosenstein, 1992; Cohen and Mallon, 2001). It is "an individual's work-related and other relevant experiences, both inside and outside of organisations, that form a unique pattern over the individual's life span" (Sullivan and Baruch, 2009, p.1543). The concept of a career can also be divided into different categories or structures and this has occurred as an evolutionary process over the last sixty plus years. Table 8 has been created to summarise these developments in the literature.

Table 8: Career structures and characteristics

	Career Structures	Characteristics
Traditional career	Organisational <i>Weber (1947)</i>	<ul style="list-style-type: none"> ▪ Working for a single organisation ▪ 'Belonging' to an organisation (Whyte, 1956) ▪ Vertical progression ▪ Organisationally supported career path
New careers (Arnold and Jackson, 1997)	Boundaryless <i>Arthur and Rousseau (1996)</i> Protean <i>Hall (1996)</i> Portfolio <i>Handy (1984, 1990)</i> Post-corporate <i>Peiperl and Baruch (1997)</i> Kaleidoscope <i>Mainiero and Sullivan (2005)</i>	<ul style="list-style-type: none"> ▪ Working for numerous organisations ▪ Horizontal/ vertical/ non-linear progression ▪ Self-supported career paths

Early work by Weber (1947) takes careers as 'ideals of bureaucracy'; employees are a possession of the organisation and can expect to progress in a linear systematic fashion upwards through status, rank and pay if they so desire or can achieve. We have already discussed how bureaucratized work settings could potentially impact professional workers. Despite the hypothesised erosion of professional values, this potential problem was not supported by the literature; instead views of the adaptive professional and positive interaction between professional worker and organisations were dominant. The interaction between worker and organisation appeared to be more important than one institution ruling over another. This is also reflected in the developments within career literature.

Since Weber's (1947) notion of the organisational career (or traditional career), the literature has taken a shift towards the concept of a wide range of new ideas concerning career dynamics which include the overarching boundaryless career (Arthur and Rousseau, 1996), protean (Hall, 1996), portfolio (Handy, 1984, 1990), post-corporate (Peiperl and Baruch, 1997) and kaleidoscope career structures (Mainiero and Sullivan, 2005). A boundaryless career encompasses 'a range of possible career forms which defy traditional employment assumptions' (Arthur and Rousseau, 1996, p.3) and many of the later career types listed assume boundaryless to be a characteristic. Compared to Weber's (1947) traditional organisational career, these 'new careers' (see Arnold and Jackson, 1997) accentuate the proactive role of the individual in their career management. One of the main differences between these dichotomies is concerned with the mobility of individuals in both their roles and the organisations for which they work. For instance, an organisational career (according to Weber, 1947) may entail a job for life at a single organisation; promotion would be based on technical competence and objectively evaluated through rewards and status markers (Kanter, 1989) whereas boundaryless forms of careers (Arthur and Rousseau, 1996), reflect both an inter and intra organisational career environment.

Another point of importance in differentiating between traditional and new careers is the view on where a career fits into an individual's life. This is overlooked by the traditional career concept. Protean careers (Hall, 1996) are driven by a self-directed approach based on individual values (Briscoe and Hall, 2006) and encompass the whole life space which is driven by psychological success rather than objective measures such as pay, rank and power which are found in the traditional career. Protean careers (and boundaryless careers) have a degree of flexibility and are based on individual objectives rather than organisationally motivated goals. This may mean that individuals wish to navigate their careers in a horizontal way to meet their own needs rather than follow the traditional vertical progression.

The idea of fulfilling personal needs is at the forefront of Mainiero and Sullivan's (2005) kaleidoscope career form. This model focuses on reflecting the career changes in high achieving women (i.e. professionals, managers and entrepreneurs) and emphasises that all career moves are relational and will have an impact on other aspects of life beyond organisational aspects. Because of this, the patterns of careers will shift through a rotation in other aspects of the individual's life so that they are able to arrange roles and relationships. Kaleidoscope careers suggest a dynamic, ever changing career that is impacted by both the organisations in which the individuals work and, equally, their lifestyle choices. A similarly flexible concept of career, promoted at the end of the 20th century, was the portfolio career (see e.g. Handy 1984, 1990), whereby individuals might engage in a range of roles simultaneously. Security in this career form arises in the idea that if one of these roles was to end, there are still others which may be current and viable, as a contrast to the reliance on one job, and one role in the traditional career form.

Peiperl and Baruch's (1997) post-corporate career suggests that individuals should strive towards having an in-depth knowledge of the organisation that they work for in order to manage their careers. Managers in particular should endeavour to be indispensable to an organisation and leverage organisational knowledge to their advantage. As careers are no longer secured within a single organisation setting, they should also look to cultivate external organisational relationships for potential future employment.

Beyond organisational and individual aspects of career, the post-corporate career (Peiperl and Baruch, 1997) considers the wider implications of globalisation and the global forces that are shaping careers such as an increase in the flow of cross-border work. In contrast to the traditional concept of careers, they suggested a notion of work that is not necessarily location specific. The growth of virtual communication (e.g. teleconferencing) means that individuals don't necessarily have to work from one office all of the time which may impact the shape of their careers. Furthermore, the notion of the post-corporate career also acknowledges the importance of support structures outside of the work environment, for instance individuals finding identification with institutions such as professional bodies in uncertain economic climates. In addition to providing a level of security, these bodies can have an important influence on careers acting as gatekeepers and providers of information (Peiperl and Baruch, 1997) as they are widely available in numerous occupations (echoing 'the professionalisation of everyone', Wilensky, 1964). Peiperl and Baruch also referred to the notion of work moving 'outside' the organisation such as through outsourcing.

Academic literature surrounding career types and structures flourished during the 1990s (as portrayed by Table 8) and there is still a current interest in the area (for example see Ackah and Heaton, 2004; Currie, Tempest and Starkey, 2006; Mainiero and Sullivan, 2006; Clarke, 2013) as changes in working landscapes continues, which is especially driven by organisational downsizing. This led a number of academics (for example see Hall, 1996) to assume that traditional style careers were becoming less prevalent. Rather than following a linear route of advancement within one organisation, these perspectives placed careers as a sequence of work experiences – irrespective of trajectory. Through greater job mobility, movement and networks (both internal and external to the organisation) careers were no longer limited to one organisational context (Clarke, 2013). The changes shown in the progression of career models and structures demonstrate less loyalty to an employer because of a lesser sense of certainty and security in a job (Briscoe and Hall, 2006). There are other claims for a movement towards flexible and new careers which is considered to be driven by a new desire for employees to be able to be more mobile in their career and pursue careers that fit their values and belief systems (Clarke, 2013) rather than committing to a ‘job for life’.

There is evidence to support a distinct shift away from organisational or traditional careers, towards new flexible individual models with individuals now taking more responsibility for their own career development (see Lips-Wiersma and Hall, 2007). There is a continuing debate present in the literature which concludes that the notion of an organisational career is not a long forgotten relic and is still relevant in practice (Dries and Verbruggen, 2012). The contemporary literature has begun to challenge assumptions about boundaryless careers in a number of ways. It now appears that we should examine how careers are oriented and what guides, constrains and enables them rather than simply labelling them as a career type.

2.6.3 The contemporary study of careers

The importance of boundaries

The themes that emerge when summarising different types of career include boundarylessness and aspects of mobility, work–life balance and changing work contexts. Whilst these themes are still reflected in current literature surrounding careers, there now appears to be a distinct movement away from pitching traditional career forms against ‘new’ career concepts as counterpoint views. The issues arising from these established concepts are still important but how we approach them is becoming more flexible and interdisciplinary. Dany (2014) describes the importance of taking an integrative view of careers and challenging previous assumptions to rejuvenate the career theory field as established views may be too narrow.

For example, Peiperl and Baruch’s (1997) notion of the post-corporate career combines aspects of the boundaryless career and Hall’s (1996) protean concept of individuals independently ‘repackaging’ their knowledge to meet the demands of their environment and secure employment (also see Forrier et al., 2009). Such perspectives on careers offer the opportunity to be more holistic and interdisciplinary (Arthur, 2008; Inkson et al., 2012; Dany, 2014; Arthur, 2014); to portray richer insight into how careers exist in a complex social and economic, environment which is subject to change. Inkson et al. (2012) claim that the boundaryless career theories of the 90s and 00s were a response to a number of changes in the external environment which included the greater impact of market forces, globalisation, new working forms such as outsourcing and also organisational

restructuring. We have already addressed how these changes have impacted the professional workers in terms of their day-to-day roles and occupational demands but there appears to be scope to study how these aspects may also come to impact their careers.

Individual agency has received a multitude of attention from the theories of boundaryless careers which is perhaps a response to the over organisational-centric views of the 1950s and 60s. The role of the individual, as an actor in career and their career experience, is an extremely important factor when studying careers. If we revisit Sullivan and Baruch's (2009) definition of careers, the part we understand is that careers are a 'unique pattern over the individual's life span' (p.1543). In addition to changes in the economic environment, there will inevitably be changes to personal situations. Some examples may include an increase in the fulfilment of needs for personal development, caring responsibilities (for aging or unwell family members), dual career couples and increasing lifespans (Hall, 2004). Some of the newer forms of boundaryless careers, such as the kaleidoscope career (Mainiero and Sullivan, 2005, 2006), stress that careers shift in relation to life events and subsequent decisions are made whereby individuals focus on their own needs and desires. Of course, one individual will not be the same as the next, which is why understanding careers in terms of experience and context is of ever growing importance in light of complex economic and social situations. There are suggestions that, although important, this facet of individual agency in the scope of careers has been overemphasised. Instead, Arthur (2014) suggests that there should be a synthesis in careers research whereby the experiences of individuals and their interaction with the broader organisational context are considered equally (as they were in some of the founding career work e.g. Schein, 1971).

Although boundaryless careers may seem prevalent (despite counter claims that they are not actually that widely used or empirically validated; see Inkson et al., 2012), the importance of boundaries that are in existence are important to study. Schein (1971) defined three different types of boundary within an organisational setting that impact careers. Firstly, hierarchical boundaries which separate hierarchical levels from one another; next, inclusion boundaries which separate individuals or groups who differ in their degree of centrality in the organisation; and finally, functional or departmental boundaries which separate divisions or different functional groups. These boundaries differ in terms of their number, degree of permeability and type of filtering properties. For example, permeating a boundary may require a certain level of education as a filtering property. Thus, professional careers may be bounded by factors such as level of education and professional affiliation; in many cases, one may not be able to follow a linear career pattern without these prerequisites, therefore they act as boundaries. In addition to constraining careers, boundaries can also enable and punctuate the creation of markers which an individual can use to help structure their working life. For example, gaining a professional qualification may punctuate a career; it may also initiate changes and enable new opportunities such as a promotion or specialisation. Zeitz et al. (2009) found that other institutional sources such as employers, labour unions and temping agencies could provide boundaryless career opportunities to individuals in the form of job skills development, job market help and skill transferability. It is not necessarily the case that boundaries have completely eroded, rather that they have changed location as summarised by Inkson et al. (2012):

“More broadly, boundaries shift in response to tensions between, for example, agentic versus institutional forces; global versus local forces created by the globalisation of capital and the localisation of labour; cosmopolitan versus local career orientations; and organisational versus occupational/professional networks.” (Inkson et al., 2012, p.332)

Whilst the concept of boundaryless careers explains many changes that have occurred within vocational landscapes and is frequently cited, as with any theory, it does have its limitations and downfalls which have been suggested by the importance of boundaries stated above. There is a call for greater conceptual clarity within work on boundaryless careers (Pringle and Mallon, 2003) and the dimensions that construct them. The theory surrounding boundaryless careers has previously been criticised as a loose concept (e.g. Dany, 2014; Inkson et al., 2012; Arnold and Cohen, 2008; Pringle and Mallon, 2003). Furthermore, the notion has become somewhat normalised as a prescriptive approach to contemporary careers rather than an illuminating theoretical lens (Arnold and Cohen, 2008). This has involved a level of oversimplification which has led to changes in the understanding of boundaryless as dichotomous to organisational careers and doesn't truly reflect Arthur and Rosseau's (1996) original concept.

Recently, Gubler, Arnold and Coombs (2014) sought to develop a new conceptualisation of boundaryless careers with European information technology professionals in order to operationalise boundaryless career orientation (BCO) to reflect the original meanings more closely than existing approaches. The research referred to differences in geographic mobility as one dimension of boundaryless careers that is not given appropriate attention in the literature. This facet of mobility appears to be progressively relevant as the economic environment has become increasingly globalised.

Mobility

In defining boundaryless careers, the mobility of an individual is often referred to as a dimension of boundaryless which exists either as physical or psychological mobility. Physical mobility includes the physical movement of an individual in their career. Although part of the newer careers literature, Schein (1971) described different types of movement within an organisation. An individual may move vertically by increasing or decreasing rank in the organisation, or radially by increasing or decreasing their centrality to the organisation, or circumferentially by changing their function or their division in the organisation. Figure 18 (from Schein, 1971) shows how these movements may occur in an organisation which he represents through the shape of a cone; these movements may also be across functions.

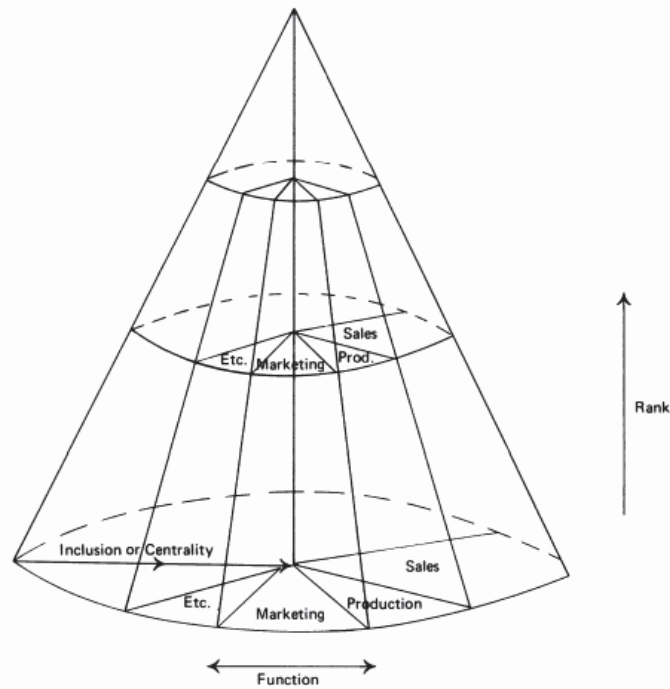


Figure 18: A three-dimensional model of an organisation (from Schein, 1971, p.404)

However, generally within the literature (especially in boundaryless careers), the nature of this physical movement is often poorly defined or not addressed (Sullivan and Baruch, 2009). It can exist as voluntary or involuntary (in terms of cause of movement), directed by an individual or organisation, in different directions (not only upwards but laterally and in some cases, downward movement) and in different durations (Feldman and Ng, 2007).

Schein's (1971) discussion surrounding physical hierarchical boundaries is relevant to SSCs; he states that the level of permeability and filtering properties relating to these boundaries will differ in terms of the organisation. The SSC sees a low level of permeability through hierarchical boundaries because the middle level of management does not exist; the flat structure sees a large number of individuals working at a lower level managed by a small number of senior staff which may bound careers for a number of workers in the SSC. Permeating this boundary may rely on individual aspects such as professional qualification and experience, and organisational aspects such as selection, training and the provision of opportunities for individuals to progress. This may reduce an individual's physical and psychological³ mobility in terms of their future roles and progression.

Mobility, in some cases has increased as careers have moved from a 'linear' system to a 'multidirectional' system (Baruch, 2004). Richardson (1996) found and described the career patterns of male and female accountants akin to 'snakes and ladders'; whilst many still follow a linear career path, there were a number of accountants that have static careers or have made lateral or downward movements for personal reasons. Previously, and in reference to Whyte's (1956) 'organisational man', both physical and psychological mobility were only really considered in terms of vertical, upward progression (Ng et al., 2007), with the exception of Schein's cross-functional

³ Psychological mobility is "the capacity to move as seen through the mind of the career actor" (Sullivan and Arthur, 2006, p.21).

movement across boundaries in 1971. Mobility now has an increased number of dimensions summarised by Sullivan and Baruch (2009):

“In terms of physical mobility, scholars need to identify the specific type of mobility being examined by specifying direction (e.g., up, down, lateral), cause (i.e., voluntary or involuntary), origin (i.e., self or company initiated), and whether multiple boundaries are being crossed during the same transition (e.g., firm, occupation, country)”. (Sullivan and Baruch, 2009, p. 1561)

Whilst mobility seems to have increased on some levels (i.e. the mobility of the younger workforce from Lyons et al., 2015), obstacles still remain in constricting movement. These may include the individual’s personal situation, life events and experiences, individual influences (such as values and personality), and structural factors (such as economic environment, organisational differences) (Sullivan and Baruch, 2009). Forrier et al. (2009) added components of ‘structure of risks and opportunities’, ‘shock events’, and ‘opportunities to maintain and enhance movement capital’ into the discussion on mobility to emphasise the impact and significance of structures on mobility behaviour but still acknowledged individual factors.

The global context

A further dimension of mobility in careers is the physical movement of crossing geographical boundaries such as countries and borders. The impact of different cultures on careers is generally underrepresented in the literature and requires further exploration (Sullivan, 1999; Sullivan and Baruch, 2009). Tams and Arthur (2007) summarised three streams of perspectives on the study of careers that cross cultures, international careers and expatriate workers, cross-cultural comparisons whereby careers are an outcome of their culture, and globalised careers whereby individuals are seen to be adjusting to contextual changes. Most studies come from Western culture and are based on empirical studies from countries such as the US and UK, but there are some exceptions (e.g. Zhao and Zhou, 2008; and Khapova and Korotov, 2007), although the application of Western developed theories applied outside of their context is rare. It may be that Western approaches are unsuitable or it may reflect a very Western-centric approach in studying careers.

Cultural differences in relation to work in general have been widely publicised in work by Hofstede (1980) and extended by Trompenaars and Hampden-Turner (1997) and the GLOBE study (House et al., 2004). Seminal work by Hofstede (1980) identified six different dimensions that could be used to represent values in the workplace and demonstrated that these varied among countries as a consequence of culture. These were power distance, individualism versus collectivism, masculinity versus femininity, uncertainty avoidance, long-term orientation versus short-term orientation and indulgence versus restraint. These dimensions have often been used to split countries into clusters in line with shared similarities (e.g. Anglo, Nordic, African etc.). For instance, Anglo countries are much more individualistic than Asian countries (which are more collectivist).

The SSC exists as an entity that crosses location and cultural boundaries; the centres consolidate processes globally in a way that is controlled and impacted by the parent organisation rather than the physical location of the centre. This means that the culture of the SSC could be impacted by both the location of the parent organisation and the location of the centre itself. It should also be

noted that shared services drive to standardise work regardless of location and global organisation; cultural differences in methods of working should be minimal. But in terms of career development, however much an organisation may attempt to standardise, cultural factors should always be taken into account in terms of how important careers are here and by what criteria career success is judged (Schein, 1984).

Another stream of thought surrounds the globalised career (Tams and Arthur, 2007); Cappellen and Janssens (2005) conceptualised a global career path as an intersection of an individual, an organisation and a global environment domain. Therefore experiences will be context specific and rely on an interaction between the organisation and the individual. A fair amount of research on global careers approaches the concept from a human capital⁴ point of view (Tung, 2008; and Dickmann and Harris, 2005) and the individual motivations for pursuing global work.

Global careers may be pursued for personal progression and to cultivate skills and competences (Cappellen and Janssens, 2005; Dickmann and Harris, 2005). They are viewed positively by both the individual and the organisation in terms of developing global competencies; Larsen (2004) believes that this goes beyond interplay and constitutes a mutual dependency between the individual and organisation. Organisations may look to develop an internal talent pool for succession in combination with recruiting externally (Dickmann and Harris, 2005) and promote cultural and generalisable skills for the global working environment. Lower immigration and emigration barriers, increases movement of people and boundaryless careers have contributed to the growing mobility of 'brain circulation' (Tung, 2008). A skilled workforce can be a competitive advantage to global organisations and has led to a hypothesised 'war on talent'; for instance, countries are susceptible to 'brain drain' whereby competent skilled workers seek work overseas to fulfil their needs, or conversely a 'brain gain' where countries attract workers (see Herbert et al., 2014 for how this applies to Sri Lanka).

The complexity of the professional working environment is evident from the literature surrounding professional work, shared services and careers; thus globalisation contributes to the intricacy of new working environments. A very brief summary of issues and themes in global working and careers has been provided and although culture and global working are relevant and particularly important points to acknowledge in working contexts (such as SSCs), the primary objective of this research is to examine the way in which individuals understand and navigate their professional careers. Cultural and global factors will inevitably influence careers and add yet another dimension for investigation in terms of navigating professional careers in modern contexts. However, the exploratory nature of this work means that there is not a direct focus on culture. The material visited on global careers tends to have an individual perspective but it also reinforces the importance of organisational influence (Larsen, 2004; Cappellen and Janssens, 2005) in modern career contexts. One of the key criticisms of boundaryless career models is the focus on the individual (Dany, 2014; Arnold and Cohen, 2008) which may have caused subsequent factors and interactions to be overlooked, for example the relationship between the individual and certain institutions such as organisations.

⁴ The subject of human and career capital has its own vast literature that won't be visited in depth during this review. The general underpinnings of career capital for this work can be found in DeFillippi and Arthur's (1996) work on 'knowing why', 'knowing how' and 'knowing whom' competences.

2.6.4 The importance of the organisation in studying careers

Career dynamics are shaped by both individual agency and different levels of structures (Dany, 2014; Forrier et al., 2009) such as the institutions that we described earlier in the review on professionals. The interplay between these phenomena, although neglected in the majority of boundaryless careers research, has actually been a founding characteristic in understanding careers from early on in publications. For example, one of the founding members of the Chicago School and early career scholar Edgar Schein looked to emphasise the dynamics between individuals and organisations over time (1978). According to Schein (1971) careers are "a set of events which tie the individual and the organisation together" (p.401). The career is a product of both individual and organisational experiences and influences however the breadth of material on boundaryless careers neglects the role of the organisation. The fact that there is a good deal of research on the existence of traditional and organisational career paths (O'Neil, Bilimoria and Saatcioglu, 2004; Mainiero and Sullivan, 2006; Sargent and Domberger, 2007; Skilton and Bravo, 2008; Cabrera, 2009) reflect that the assumptions of boundarylessness have become normalised and perhaps require challenging. It has been argued that the organisational career is still in existence and both relevant and desirable but it requires redefining to match the changes that have occurred in contemporary organisations (Clarke, 2013).

Qualitative data from Lips-Wiersma and Hall (2007) reflected that whilst some individuals are taking more responsibility for their careers organisations, they are also becoming more involved in career development and management. Although there were organisational management aspects to careers, they did not exist as they did in the 1950s or 60s. Instead there was a high level of interactivity with a mutual influence process; both parties were engaged in influencing and changing careers and the accompanying decisions. This is metaphorically referred to as a dance between two partners (namely the individual and the organisation). This suggests a hybrid model of careers whereby traditional characteristics are mixed with some organisational aspects. Indeed, Granrose and Baccili (2006) found that individuals sought out job security but also desired training that allowed them to be boundaryless and develop skills that would be relevant outside their current job. This, in many ways, mirrors the objectives of professional qualifications such as the CGMA (see glossary) which endeavour to provide individuals with skills and competences that are applicable in the wider, globalised business context. Professional qualifications may provide potential opportunities for individuals to develop skills that organisations desire but also equip them for boundaryless careers across a number of organisations.

Inkson and Arthur (2001) also suggested this reciprocal relationship between the individual and the organisation and likened individuals to a bee bringing organisations a broad knowledge base developed over a wide set of personal and individual experiences. In other words, both parties benefit from the collaboration. Previously, the employer-employee relationship has been understood as an exchange between an individual offering loyalty to a firm and an organisation implicitly ensuring a job for the individual which acts as a 'psychological contract' for individuals (Rousseau, 1989). In balancing individual and organisational aspects of careers, a more contemporary new psychological contract (Guest, 2004; Conway and Briner, 2005) sees employers providing challenging work and opportunities for development with employees committing to their current tasks rather than promises of long-term loyalty (on either side).

2.7 Career Anchors

2.7.1 Introduction

Whilst reviewing the literature on professions and in the general careers literature, it became apparent that the relationship between professional individuals and the organisations employing them shape both the institutions they work for and their own personal career paths. This reciprocity has been a theme in both fields when looking at contemporary work (i.e. professionals shaping institutions in Adamson, Manson and Zakaria, 2014; and the existence of the organisational career despite a common focus on individual careers in recent literature; Clarke, 2013). The work of Edgar Schein (1971, 1974, 1978, 1990, 2006) has consistently advocated the interplay between the individual and organisation in terms of understanding careers. His seminal work on career anchors provides an explanatory tool that “serves to guide, constrain, stabilise and integrate the person’s career” (Schein, 1978, p.127). According to Schein’s (1978) original work, career anchors are consistent throughout a career (as a stable syndrome) but are subject to changes in the first three years of work and experience as the anchor stabilises.

Career anchor theory encapsulates a range of factors in individual career paths and enables researchers to organise and make sense of values, motivations and competences that guide these. Although the tool is somewhat dated (with the original being published in 1978 and the updated career anchor inventory in 1990), there are a number of reasons that this tool is suited to exploring careers; these will be discussed and evaluated in the remainder of this section.

2.7.2 Career anchors

According to Schein (1971), there are external elements of career paths which move along three different dimensions, namely: 1) moving up a hierarchical structure of an occupation or organisation, 2) moving laterally across subfields of an occupation or functional groups, 3) or moving in towards the centres of influence, control and leadership in an occupation or organisation. The career anchor is a construct that reflects internal motivations and development; these guide individuals in their external careers and the physical steps they take (such as qualifications, CPD or organisational progression) in furthering their careers in line with their personal values and needs (Schein, 2006).

Edgar H. Schein’s career anchor model developed from longitudinal research on men and women in different occupations (Schein 1971, 1974, 1978, 1990, 2006). Despite the age of the original concept, Schein (2006) argues that understanding career anchors is more important than ever, given the transitional nature of work and a rapidly evolving global economy, so that individuals are able to make intelligent plans for their future. Changes in work and structure of work such as downsizing, delayering, rightsizing, globalisation, new technologies and an increased emphasis on knowledge-based work mean that traditional job descriptions may become increasingly irrelevant (Schein, 2006). This parallels with the changes to professional work and roles discussed earlier in this section; we have seen that the role of the management accountant has become increasingly strategic in organisational settings (Suddaby and Viale, 2011) as much of the transactional side of the work is either outsourced or embedded in processes and systems. Job descriptions often portray a stable and static role and do not necessarily highlight how job roles are connected across the larger-scale organisation or their susceptibility to change as organisations develop (Schein, 2006). Schein

(2006) claims that the concept of a career should be understood as a dynamic process whereby individuals are able to define and redefine their changing roles as structure and networks change around them (Schein, 2006). Understanding careers in this way may encourage individuals to adapt to turbulent working environments and may prompt managers to examine roles and changes to allow for lucrative succession planning.

The concept of a career anchor promotes the understanding of a career as the steps and phases of an individual's occupation anchored by a self-image of competencies, motives and values which have been constructed internally from experience. The definition emphasises self-discovery and the importance of feedback in shaping the development of an individual vocationally (Yarnall, 1998). An individual's understanding of competencies, motives and values should become clearer with experience and quantify a self-concept of what an individual is good at, what they want to do and what their values are. This self-concept is the career anchor.

Originally, in 1974, Schein defined five career anchors (as shown with descriptions in Table 9, on page 76):

- Technical/functional competence
- General managerial competence
- Autonomy/independence
- Security/stability
- Entrepreneurial creativity

Later, in 1990, Schein added three more anchors:

- Service/dedication to a cause
- Pure challenge
- Lifestyle

Anchors have also been described as 'careers within careers' (Schein, 1978; Feldman and Bolino, 1996) whereby individuals can pursue a number of different types of career (in line with career anchors e.g. managerial, technical, entrepreneurial) within a single occupation (e.g. accounting, HR, IT etc). For example, one accountant may represent an individual with technical competence (using strong technical knowledge, building credibility through practice) and another accountant may be more suited to leading and managing others in the profession (and therefore reflecting a managerial competence anchor). In terms of management accountants, professional bodies are driving forwards the need for individuals to have a mix of technical and managerial competencies. The previous section of the literature review has shown that the CGMA designation for management accountants involves developing skills in both the technical roots of finance and building on the softer skills which include managerial competences such as business and leadership skills (CGMA, 2015). Indeed, it appears that many job seekers in finance are keen to develop these business skills to make an impact on the organisation in general (Smedley, 2015).

The managerial competence anchor infers a broad spectrum of skills and so because of this Schein (1974) broke this anchor down into three aptitudes that fall under the umbrella anchor of general management. Elements of the managerial competence include the ability to influence, lead and control others in the achievement of organisational aims (interpersonal competence), being able to identify and solve problems even in uncertain conditions or where information is missing (analytical competence) and, finally, being stimulated by emotional crises as opposed to being debilitated by them in conjunction with large responsibilities (Schein, 1974). The clarification here reflects that Schein's career anchor is not necessarily an over simplistic view (as suggested by some critiques, see Feldman and Bolino, 1996). Although extra attention has been given to the general managerial competence, these three sub-anchors are not often referred to in studies that replicate Schein's original work.

Schein (1974) also explained the meaning behind his security anchor as characterised by "individuals that had tied their career to particular organisations" (p.9) and in this way will define their career through organisational means. This anchor is reflective of the traditional models of career whereby career paths are structured through organisations with the goal of achieving seniority and monetary rewards (in a similar vein to Whyte's, 1956, 'organisational man'). Despite this, a security based anchor is not necessarily present or cannot be assumed if an employee has been a long-term employee of a single organisation.

Whilst security/stability anchors are reflective of organisational or traditional careers, in 1990 Schein added new anchors to reflect changes in work, most notably the lifestyle career anchor. At this time, the literature on careers became dominated by new models of career (including protean careers, boundaryless careers etc.) which emphasised the importance of work-life balance and the need for careers to be compatible with an individual's personal life rather than the routine of working through a single organisation's vertical hierarchy for increased pay and seniority. The addition of lifestyle, service/dedication to a cause and pure challenge anchors by Schein (1990) showed that Schein's career anchor model is both adaptable and versatile through environmental changes. There have been further attempts to extend the career anchors model (Baruch, 2004; Suutari and Taka, 2004; Lazarova, Cerdin and Liao, 2014) but only Schein's additional factors have been included in subsequent empirical work (e.g. Marshall and Bonner, 2003) which will be explored later in this section.

2.7.3 The purpose of studying anchors

Before we begin to examine career anchors in greater detail, it is important to understand the influence and the background of previous research into career anchors so that we can evaluate how these studies are applicable in this research. Generally mainstream work on careers tends to come from the North American/Western European context and perspective, although this often goes unrecognised (Ozbilgin and Healy, 2003). As one may expect, there have been studies that have highlighted differences between cultures; for example Tu, Forret and Sullivan (2006) found differences between factors concerning career satisfaction in managers from Western countries and China. If we take the view that careers are socially constructed, then the elements that form careers will inevitably be influenced by culture and considerations such as political, social and economic aspects that are unique to different countries (Ozbilgin and Healy, 2003). As researchers, we are

able to gain knowledge about the world however this is constructed through our own personal subjective lens (see Ryan, 2006) which will ultimately shape our work. It is likely that facets of careers exist differently beyond Anglo-Saxon realities and research should be sensitive to this to enable these differences to be recognised.

Schein's (1974) view of a career comes from a Western point of view but does allow for variety. Schein (1974) states that careers can be considered as a set of stages through time which reflect two aspects:

- "1.) the individual's needs, motives, and aspirations in relation to work" and;
- "2.) society's expectations of what kinds of activities will result in monetary and status rewards for the career occupant." (Schein, 1974: p.6).

Career anchors relate to investigate Schein's first point; it is understood that they are formed through a self-image of competencies, motives and values which have been constructed internally from experience. This takes into account individual differences that could be impacted by culture and location. According to Schein (1978) Individuals look to organisations to satisfy their career anchors with external opportunities. Schein's (1978) belief was that career management, provided by organisations, should aim to be congruent with an individual's career anchor in order to satisfy the employee and enable the organisation to maximise performance by engaging employees in work that is suited to their competencies (which form part of a career anchor). More recently, Chang et al. (2012) supported this finding that (despite the neglect of the organisational career in current literature) career planning activities set by management could ensure that employees were satisfied through self-assessment, goal setting and through reducing discrepancies between internal career anchors and external opportunities. An individual's satisfaction within their career, which may be facilitated by organisations developing skills and competencies, can mean employees contributed to organisational culture and capabilities (Fleisher, Khapova and Jansen, 2014). In terms of anchors, failure to satisfy the more important anchors could result in lessened job satisfaction and intentions to seek other employment (Jiang and Klein, 1999).

However, the literature surrounding career anchors and individual satisfaction is not forthcoming in its support of Schein's (1978) proposition. In a sample of Taiwanese IT professionals, despite congruence between their vocational desires and the external opportunities provided by their employer, some individuals were still inclined to seek opportunities elsewhere; in the same way some unsatisfied employees stayed with the organisation. This indicates that factors such as the external labour market and opportunities outside of an individual's current organisation may supersede anchor and role congruence (Chang et al., 2012).

Beyond anchor congruence and job role, Schein's (1990) intention for the career anchors inventory (the questionnaire used to ascertain an individual's career anchors) was originally to act as a tool for self-reflection rather than a test that compares and measures populations. However its purpose as the latter has produced a number of useful and insightful findings into careers and career anchors across industries, sectors and cultures (see Igbaria, Greenhaus and Parasuraman, 1991; Nordvik, 1996; Yarnall, 1998; Hardin, Stocks and Graves, 2001; and Marshall and Bonner, 2003; Ituma and

Simpson, 2007, to name but a few). More recent work has suggested the contribution that various career orientation typologies, such as career anchors, might:

“...result in a more encompassing understanding of various dimensions of individual career orientations.” (Gubler, Arnold and Coombs, 2014: p.663)

An overview of the way in which Schein’s (1978, 1990) career anchor inventory (COI) has been used to provide insights into careers is given below.

2.7.4 Employing the Career Anchors Inventory (COI): Empirical evidence

Split anchors and new anchors

Schein’s traditional assessment of career anchors is through forty item questionnaires (Schein, 1990; Schein, 2006) but this has varied in following work by other authors (Custodio, 2000 used a 41 item questionnaire refined from several studies; Wils, Wils and Tremblay, 2010 used a 34 item questionnaire from work by Schein in 1990 and DeLong in 1982; see also Beck, Lopa and Hu, 2003). This tool, often referred to as Schein’s Career Orientations Inventory (COI), was designed to help the individual to identify his or her values to promote self-development. The COI uses four (favoured by Schein, 2006), five- or six-point Likert response scales against the COI statements to examine areas of competence, motives and values with five statements for each of the eight anchors posited by Schein (1990). Subsequent interview sessions are then used to explore the anchor further and provide a complete picture of individual values, motivations and perceived competences (Schein, 2006).

Studies subsequent to Schein’s (1978) tend to use only the questionnaire to examine anchors in different industries, sectors and cultures which are often subject to factor analysis⁵, to examine and confirm anchors in these different contexts. Broadly speaking, these studies have confirmed the internal consistency in measuring career anchors through the COI (Barclay, Chapman and Brown, 2013; Danziger et al., 2008; Sumner, Yager and Franke, 2005; Petroni, 2000; Nordvik, 1996; Igbaria, Greenhaus and Parasuraman, 1991). Much of this research also finds that some of Schein’s (1978) original career anchors load onto two factors meaning that they are comprised of more than one construct (see Figure 19).

⁵ Further discussion surrounding factor analysis will be provided in chapter 3 (methodology).

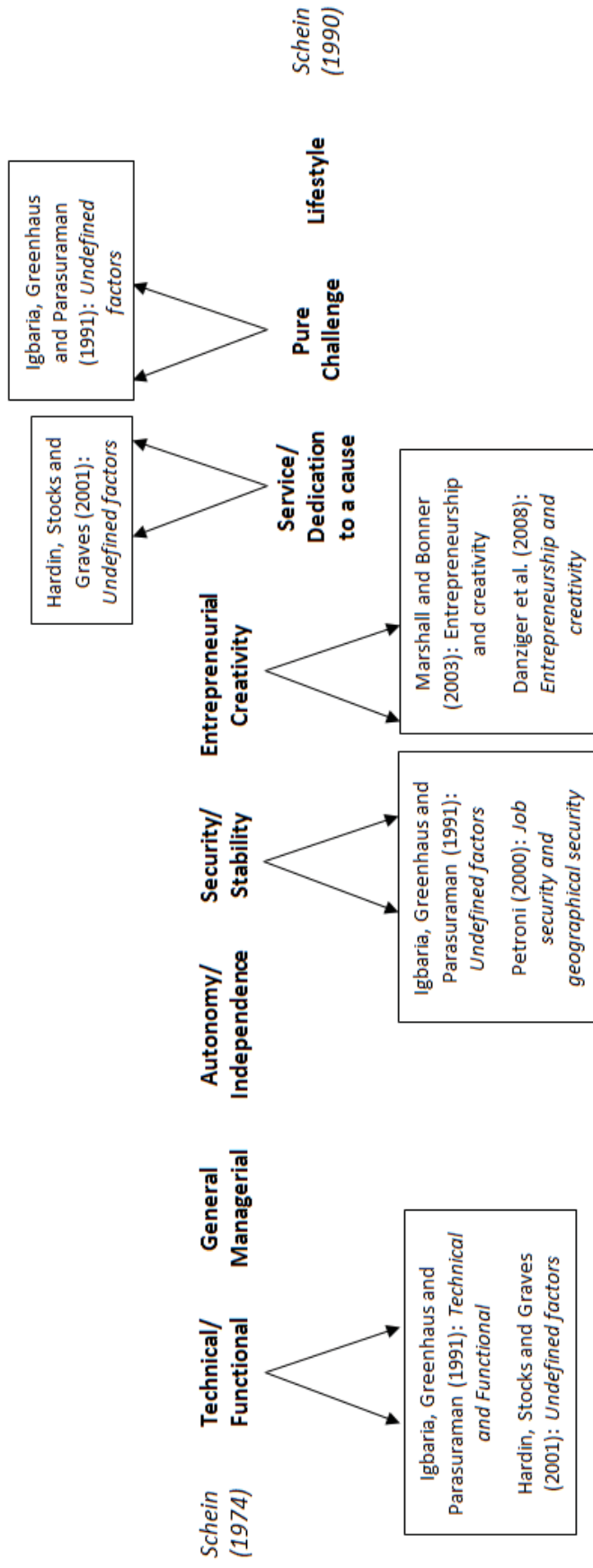


Figure 19: Summary of subsequent loadings on career anchors

For instance, in 1991, Igbaria, Greenhaus and Parasuraman found an eleven anchor model whereby the anchors security/stability, technical competence and pure challenge were split in to two factors each. Other work has also confirmed the split in the security/stability anchor (see Petroni, 2000; and Sumner, Yager and Franke, 2005) whereby job and geographical security were found to be independent anchors. It could be that security/stability anchor encompasses a number of details that are perhaps oversimplified in Schein's (1978) original work.

Scoring high on the security/stability anchor means an individual is less likely to give up "employment security or tenure in a job or an organisation" (Schein, 2006: p.10). Employment and tenure only address a portion of what may make an individual feel secure in their job in contemporary working contexts. Geographical security (Petroni, 2000; and Sumner, Yager and Franke, 2005) may have arisen as work becomes more globalised and mobile reflecting individuals that do not wish to cross these boundaries.

Suutari and Taka (2004) suggested an internationalism anchor in response to globalised working contexts claiming that such an anchor may characterise internationally oriented managers. This has been bought forwards by Lazarova, Cerdin and Liao (2014) whose work supported the existence of internationalism as a distinct career anchor over a sample of 592 (predominantly) students and professionals on part-time courses. The internationalism anchor was mainly concerned with the physical mobility of managers in this case and was attributed to their motivations for work rather than incorporating skills and competences (as in Schein's, 1978, original theory).

Other organisational changes could impact the shape of career anchors too. For instance, employees who had experienced downsizing (a common exercise in implementing a SSC) acknowledged lifestyle as their most important career anchor and job security/stability as the least (Marshall and Bonner, 2003). Perhaps this anchor is not relevant to the experiences of these individuals. In 1996, Schein proposed that 'employment security' as an anchor may need to be updated by the term 'employability security' which Marshall and Bonner (2003) recommend should be sustained subsequent to their findings; an employability anchor is also proposed by Baruch (2004). Furthermore, Marshall and Bonner (2003) also hypothesised that the entrepreneurial creativity anchor (another anchor which splits; Marshall and Bonner, 2003; Danziger, Rachman-Moore and Valency, 2008) may be part of 'employability' in that individuals may follow opportunities to create ideas and services for the development of business or organisation and build on skills such as innovation and business acumen as a result. This could potentially be supported by Rothwell, Herbert and Seal's (2011) work on professional employability in shared services. As roles become increasingly flexible and global many mobile workers (perhaps those following a portfolio career; Handy, 1984) must maintain their ability to keep a job and continue to update skills to secure the next. Although much research is in agreement with an 'employability security' anchor, it has not yet been empirically explored.

Besides security, there are also inconsistencies with the technical/functional competence anchor which has been found to split into two factors (Igbaria, Greenhaus and Parasuraman, 1991; Hardin, Stocks and Graves, 2001). According to Igbaria, Greenhaus and Parasuraman (1991), the technical/functional anchor focuses on both the primary interest in the fundamental technical content of the work and then the functional area represented by the work, which is why two factors

were identified. This could have implications for professionals working in SSCs; whilst individuals are carrying out a professional role they are doing this within (and for the benefit of) an organisation.

The aforementioned studies showed that Schein's eight anchor model (1990) produces independent factors even if some are split or differ between demographics; together they confirm the validity of Schein's career anchors despite changes in working landscapes and practices. The model also appears consistent across cultures with a number of studies successfully employing the COI outside of Western, Anglo-Saxon countries (for example Danziger, Rachman-Moore and Valency, 2008 in Israel; Ituma and Simpson, 2007 in Nigeria, and Marshall and Bonner, 2003 in Malaysia, South Africa). Not only does the empirical research on career anchors show its robustness over different cultures and contexts, it also presents the opportunity for the model to be updated to perhaps better suit these (as demonstrated by Lazarova, Cerdin and Liao, 2014).

Alternative views: multiple, dichotomous and shifting career anchors

Schein (1978) claimed that anchors would remain stable within individuals over time (after around two or three years' experience in the workplace). Since then there has been a substantial amount of literature by a number of other authors that presents an alternative view; for example changing career anchors (i.e. Chang et al.'s, 2012 research on IT professionals). Later Schein (1992) defended against the argument for multiple anchors by claiming that career anchors only allow for a single primary anchor (which will reflect the motives, talents and values which an individual prioritises) even though individuals may possess portions of different anchors. This could account for changes in anchors to an extent but Schein (1992) claims that only one of these will dominate career choices. Further research on multiple anchors has been more affirmative in its stance on this with a number of authors supporting secondary, dual or changing anchors (Derr, 1986; Feldman and Bolino, 1996; Yarnall, 1998).

Derr's (1986) internal career orientations⁶ provide an early alternative view of career or vocational orientations (also see Super's, 1980, life-span, life-space approach to career development; and Holland's, 1973, typology of vocational orientation). Whilst Derr (1986) presents quite a direct alternative approach to career anchors, one is able to draw many parallels between his model of orientations and Schein's career anchors (see Table 10).

⁶ For definition purposes "...career orientation can best be viewed as a multidimensional construct in which motivation to work and role values are central" (Richardson, 1974: p.172).

Table 10: Derr's (1986) Career Orientations; Schein's (1978) Career Anchors

Orientation	Description	Similar Anchor...
<i>Getting ahead</i>	Upward mobility pattern consisting of promotions and hierarchical advancement (individuals tend to come from large organisations or professional associations)	General managerial competency
<i>Getting secure</i>	Long-term job security oriented, exchanging loyalty and service for financial benefits and reciprocal appreciation	Security/stability
<i>Getting free</i>	Moving outward from organisations, thriving on autonomy and personal responsibility for outcomes	Autonomy/independence
<i>Getting high</i>	Driven by excitement, action and engagement in work, tend to be creative and entrepreneurial types	Pure challenge, entrepreneurial/creativity
<i>Getting balanced</i>	Success in balancing work, relationships and self-development by keeping equilibrium	Lifestyle

Derr's (1986) take on internal career orientations acknowledges the importance of Schein's (1978) work but also notes some differences between their viewpoints. Firstly, he notes, one should understand that not all individuals will be career oriented; whilst they may work, some will not follow a path or map to attain any sort of 'career success' (in whatever form this is defined by individuals) which was also supported by Gerber et al. (2009) in their typology of the disengaged career orientation. Next, career orientations will change over time which may be as a result of self-discovery or the impact of personal events upon one's life. Although this paper doesn't directly criticise the work of Schein (1978), it does introduce some possible flaws in the original work which classifies anchors as fixed and stationary despite the dynamic nature of work and life.

Feldman and Bolino (1996) also advocate the idea that anchors will change over time. Anchors are neither stable nor durable because they may be impacted by differences occurring within an individual's life such as their age, length of time in the workforce, number of job assignments held and the number of organisations where they have been employed (Feldman and Bolino, 1996). Rodrigues, Guest and Budjanovcanin (2013) add that career orientations are also shaped by broader factors that lie outside of vocational themes such as social and family contexts (similar to Super's, 1980 notion of life-space). Because these parts of life are subject to change then therefore so are career orientations (Derr, 1986; Rodrigues, Guest and Budjanovcanin, 2013). There has been a call to re-define Schein's career anchors as a set of life anchors that give a holistic understanding of career orientations in relation to the wider implications (Marshall and Bonner, 2003).

Furthermore, it is possible for individuals to hold multiple anchors. They argue that individuals may be trying to combine multiple career goals and personal interests into a viable career path and thus they may hold multiple career anchors for two possible reasons (Feldman and Bolino, 1996):

1. Because their career anchors are a mix of changeable talent-based, need-based, or value-based aspects (see Figure 20);
2. Because individuals may have work-life career indecision as a result of two equally attractive goals with no single career path appearing to be more attractive than the other.

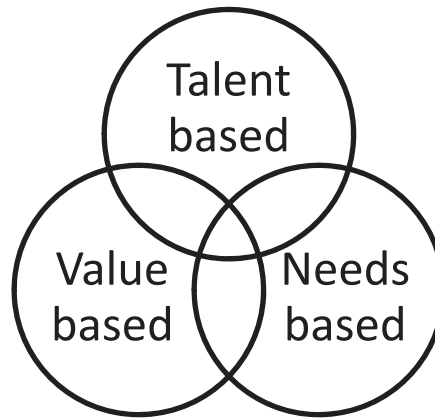


Figure 20: Constructs of career anchors

These points suggest that career anchors are moderated by certain elements that are both internal and external to the individual; Feldman and Bolino (1996) identify some of these as the availability of alternative jobs, personal life constraints, consistency of the career anchor with the dominant occupational profile, and consistency of the career anchor with dominant organisational culture. More recently, the impact of culture has also been highlighted as impacting on career orientations (Rodrigues, Guest and Budjanovcanin, 2013; Gubler, Arnold and Coombs, 2014); differences are also found within countries (i.e. Switzerland in Gerber et al., 2009).

Feldman and Bolino (1996) suggest that anchors cluster together in a similar way to Holland's (1973) hexagonal typology of vocational orientation. Some anchors cluster together (i.e. security and lifestyle) whilst some will may exist as polar opposites (referred to as orthogonal in Feldman and Bolino's, 1996 work) such as lifestyle and pure challenge which would not occur together at one point. As critics of Schein's (1978) work, Feldman and Bolino (1996) propose that understanding the relationships between career anchors would in turn provide a deeper knowledge about the career anchors themselves. For instance, the technical functional competence anchor could be complementary to the security/stability anchor if the individual has a desire for their working ways to remain unchanged.

Indeed, Schein (1990) himself suggested that six out of the eight factors could be considered as dichotomous (as visualised below in Table 11). So for instance, it would be highly unlikely for somebody with a technical functional competence to also hold the general managerial competence anchor. This has also been advocated by a number of other authors (Nordvik 1996, see Table 12; Chapman, 2009; Barclay, Chapman and Brown, 2013).

Table 11: Mutually inconsistent anchors (adapted from Schein, 1990)

Technical Functional	_____	Vs	_____	General Managerial
Autonomy/Independence	_____	Vs	_____	Security/Stability
Service/Dedication	_____	Vs	_____	Entrepreneurship/Creativity

If we consider the case of the modern professional that is embedded or embodied in an organisation, we may find some discrepancies with this example. As professionals, specifically management accountants, become a more strategic influence, in some cases they are taking more responsibility for organisational decisions (Suddaby and Viale, 2011). Although they are using their technical skills, there is the potential that they are anchored in general managerial competence. This is not clear from Schein’s (1990) claims. The literature on professions also suggests another disagreement with strictly dichotomous anchors. Previously management accountants have acted with autonomy and independence in practice (Millerson, 1964) (perhaps reflecting an autonomy/independence anchor) but have also been relatively protected in terms of employment as a result of their professional status (Larson, 1977) which may reflect a tendency to be anchored in the security/stability of a profession.

Table 12: Nordvik’s (1996) career anchor factors (pp.268-269)

Factor 1	Concern for stimulation (pure challenge and managerial competence) as opposed to comfort (security and service)
Factor 2	Concern for technical skill development (technical competence) as opposed to managerial competence (managerial competence)
Factor 3	Concern for self-direction (autonomy) as opposed to belongingness (security)
Factor 4	Concern for self-expression (life-style and creativity) as opposed to helping others (service)

Although in agreement with dichotomous anchors, more recent work by Barclay, Chapman and Brown (2013) promotes an emphasis on the relationships between anchors rather than focusing on the alleged ‘bipolar’ (Nordvik, 1996) nature of anchors. According to their research, there are more complementary anchors than mutually inconsistent relationships (Barclay, Chapman and Brown, 2013). In fact, the study found that the mutually inconsistent pairs suggested by Feldman and Bolino (1996) were not a better fit than Schein’s proposed model (in Table 11, which still was a weak fit). Instead, the orthogonal model which incorporated complementary factors was the best fit through confirmatory factor analysis (Barclay, Chapman and Brown, 2013).

In terms of relationships between anchors, but beyond complementary and mutually inconsistent anchors, there are a number of academics that propose that two anchors can exist for an individual at any given point (Feldman and Bolino, 1996; Yarnall, 1998; Rodrigues, Guest and Budjanovcanin, 2013). Yarnall (1998) collected data on what she referred to as ‘secondary anchors’, which

acknowledged the impact of an individual's second highest rated anchor on their career orientation. In contrast, Schein (1974) states that in practice there is some overlap between anchors but it is often possible to identify a single anchor that independently guides an individual's career however there were recurring links emerging between some of the primary and secondary anchors. In Yarnall's (1998) work, for instance, individuals with primary technological anchors often had pure challenge as their secondary anchor, and the security anchor was closely linked with lifestyle anchor. Recently the work of Rodrigues, Guest and Budjanovcanin (2013) has supported the existence of primary and secondary career orientations because individual orientations are adaptable to people's work and life situation; in other words they are context specific.

Whilst each typology focuses on different aspects or offers varying explanations there are a number of underlying similarities when we consider the contemporary literature on career orientations such as shifting, dichotomous and multiple or complementary anchors. Further to this, there have been developments in creating measures or reconceptualising different types of career orientation (i.e. Protean careers – Baruch, 2014 and Gubler, Arnold and Coombs, 2014; and boundaryless careers – Gubler, Arnold and Coombs, 2014). There has been a broadening in perspectives on career orientations (according to Rodrigues, Guest and Budjanovcanin, 2013) and many of these involve revisiting previous theories. Gubler, Arnold and Coombs (2014) suggest that a combination of approaches may contribute to a holistic understanding of career orientations and make a direct reference to Schein's (1978, 1990) career anchors.

Their research specifically focused on boundaryless career orientation and identified five orientation factors: 1) organisational mobility preference, 2) geographical mobility preference, 3) occupational mobility preference, 4) preference for working beyond organisational boundaries, and 5) rejection of career opportunities for personal reasons. The authors recognised that some of their factors are comparable to Schein's anchors, namely factor 5 and its similarity to aspects of the lifestyle anchor, and factor 2 which can be compared to the proposed anchor of geographical security (Igarria and Baroudi, 1993; Petroni, 2000; and Sumner, Yager and Franke, 2005). Their findings from IT professionals based in Europe revealed that these individuals fell into three distinct clusters: work-life balancers, stay-puts, and careerists. These clusters were comparable to Gerber et al.'s (2009) traditional (stay-puts) and independent (careerists) orientation of careers. It appears that there are a number of synergies in the career orientation literature and many of the contemporary roots are founded in previous models (such as career anchors and boundaryless careers). Many authors have sought to explain modern day career orientations in relation to older theories but incorporating contemporary themes such as mobility and the wider view that many cases are context specific.

There have been numerous studies that examine career anchors in terms of their context within a large range of different occupations (see Nordvik, 1996; Yarnall, 1998; Hardin, Stocks and Graves, 2001; Ituma and Simpson, 2007 to name but a few). As much of this earlier review was focused on professionals, specifically management accountants, the remainder of this section will briefly visit anchors in this profession.

2.7.5 Career anchors in financial occupations

Career anchors have been shown to be fairly related to occupation (see Nordvik, 1996). Schein (1990) hypothesised that financial professionals are most likely to exhibit a technical/functional competence anchor. In 2001, Hardin, Stocks and Graves sought to examine the career anchors of a sample of US certified public accountants and assessed the relationship between their career anchors and their work experiences and attitudes. Their results revealed that the lifestyle career anchor was the most prevalent within the sample. There were also differences here in terms of age; over one half of the respondents from 20-39 years of age had a primary anchor of lifestyle compared to only one fourth of respondents aged 50 and over. This could support the change in the workforce (Hardin, Stocks and Graves, 2001). The younger workforce may have a different perspective on their work in accounting as a result of their more contemporary education and attitudes. Contrary to this, Kniveton (2004) found that needs-based anchors (such as lifestyle) were more important to the older participants in his study on managers (which included finance professionals), whereas the younger participants were likely to be anchored to talent-based anchors (such as technical/functional and general managerial competence). These differences may be explained by their contexts.

The ranking of the lifestyle anchor, among the samples, was followed by pure challenge and then the technical/functional competence (Hardin, Stocks and Graves, 2001). This could potentially reflect a change (in this context) regarding the values, needs and talents of this demographic from a technical/functional competence to anchors that reflect a more holistic approach to work and life (eleven years after Schein's claim's about finance professional's anchors). The notion that pure challenge was a highly ranked anchor for these accountants suggests that although their work may be based around technical aspects, the nature of the work they desire, or are competent within, goes further than this.

Even within the accounting sector it was found that specific career anchors matched with different job settings (these were public accounting, private industry and governmental settings, see Figure 21 below) further emphasising the importance of contextual factors.

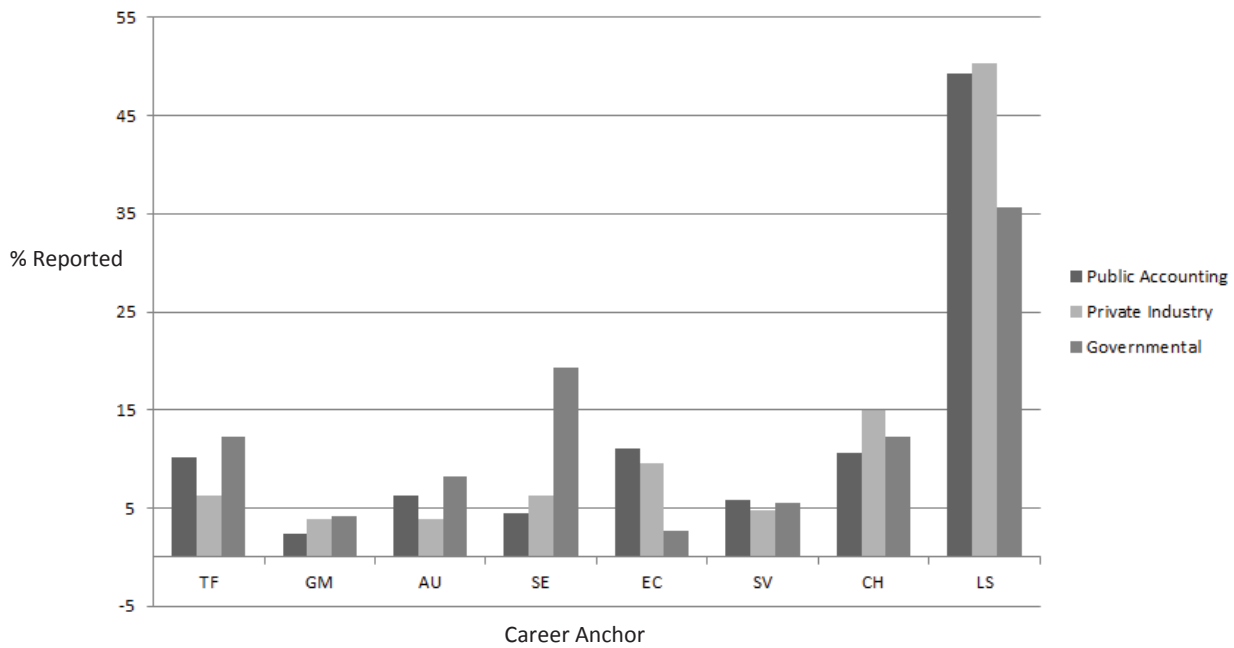


Figure 21: Primary career anchor by job setting. Adapted from Hardin, Stocks and Graves, 2001

It is interesting to see that even within the private industry that the general management competence anchor was the least reported in this sample. One may expect, with the increase in strategic work for accountants (Suddaby and Viale, 2011) that this may lead to more managerial anchors (i.e. reflecting the talents of these professionals) however the ranking of the pure challenge anchor may more accurately reflect the talents (and also the needs and values) of these individuals. According to Yarnall's (1998) UK-based research, anchors are also impacted by an individual's position within an organisational hierarchy, as those in higher positions were more likely to be anchored in general management whereas those at lower grades were anchored by security and stability. Such research has only scratched the surface in terms of understanding the different dimensions that may impact upon a person's career anchor. Variation can be attributed to individual differences such as occupation and personal values but it is important to remember that Schein's (1978) original theory appreciates the role of context in the formation of these.

2.8 SSCs: A new context for career anchors

Schein (2006) has stated how major changes that have occurred in vocational landscapes may impact upon an individual's understanding of their career. Anxiety may increase for individuals working in contexts with loosened role boundaries or in organisations that are re-examining their structures (such as the delayering that occurs in SSCs) and therefore it is important for them to know and use their prevailing career anchor to help them in navigating their careers. The mixed findings surrounding financial professionals emphasises how context can impact anchors. However, it looks to place new and changing roles operating in contemporary complex environments into the remit of theory that was founded almost forty years ago.

The SSC provides a new and novel context for studying careers; it is impacted by complex web of themes surrounding changes to professional work, organisational structures and elements of career literature such as role and upward mobility. The relevance of boundaries, cultural and organisational factors in careers in SSCs are likely to be just a few of the emanating issues especially when we consider the contemporary professional environment that was described earlier in this review. In writing this review, it is clear that the complex reality of a professional career in the SSC is creating quite a 'messy' picture that involves the interaction of a wealth of factors and a number of longstanding assumptions about professional work and careers. In reference to career orientations, there has been a call for authors to focus on "different careers, in different contexts with different concerns in mind" (Gubler, Arnold and Coombs, 2014: p.727). The plethora of changes to professional work and then the role of professional work contemporary contexts such as the SSC could certainly provide a contemporary view on traditional career theories.

Generally, career anchor research tends to emphasise the benefit for organisations in ensuring that individual career anchors align with job roles. This may aid the interpretation of appropriate job-fits and self-insight which could reduce turnover (Marshall and Bonner, 2003; Hardin, Stocks and Graves, 2001; Yarnall, 1998). Schein (1974) believes that organisations could utilise career anchors to "create career opportunities which are congruent" (p.27) to cater to the needs of employees and realise the benefits and contributions of satisfied employees. It is in this way that "individuals and organisations are dependent on each other as an indispensable consequence of their interaction" (Chang et al., 2012: p. 314; also, as proposed by Larsen, 2004).

To date, the only study that has actually proposed and then identified a new career anchor was Lazarova, Cerdin and Liao's (2014) recent research on the internationalism career anchor. The authors recognised that, in its original form, Schein's (1978) career anchor theory did not account for the rise in expatriated work and that individuals working in this modern context may not be anchored in the same way as Schein (1978) first suggested. The authors accept that there could be a number of other anchors with the same traction as their internationalism anchor which haven't yet been confirmed. Finance professionals have traditionally been associated with technical/functional anchors (Schein, 1990) however this literature review has shown that professionals are engaged with activities that span beyond the traditional remit of an accountant (Suddaby and Viale, 2011).

2.9 Statement of Research Questions

These research questions endeavour to bring together a mass of themes and issues from the literature on professionals, their work and career orientations investigating and exploring this in a new setting: the SSC (only previously addressed by Rothwell, Herbert and Seal, 2011).

The first research question intended to define, clarify and explain the context of the overall research. It sought to broadly explore and draw together pertinent themes from the literature relevant to professional careers within the SSC. Recent developments have suggested that professionals are

becoming increasingly strategic and intrinsic to the overall operation of organisations (Suddaby and Viale, 2011). On the other hand, early research on SSCs has shown that many individuals working in professional functions are engaging with low level process-based work (Ulrich, 1995). These conflicts have not yet been investigated in the context of the SSC, therefore Research Question 1 seeks to explore:

RQ1: What are the individual experiences of work and careers for finance professionals currently working in SSCs?

Rothwell, Herbert and Seal (2011) assert that a development gap may have occurred in the competences of professionals (like management accountants) in the SSC. The flat structure of the SSC (Farndale, Pauwee and Hoeksema, 2009) may mean that those at lower levels do not have the opportunity to build up a higher level of skills for the strategic senior positions which may have implications for individual mobility and succession issues organisation:

RQ2: In which ways does work in the SSC implicate professional work and careers?

There has been a fair amount of attention given to how professionals within organisations have developed their skills to become more interdisciplinary (Howieson, 2003) especially with regards to their roles which have become increasingly strategic and important to organisations (Suddaby and Viale, 2011). Management accountants have had to develop a range of skills to successfully perform their roles in new, globalised business contexts (Mohamed and Lashine, 2003; Kavanagh and Drennan, 2008). An individual's perceived skills and competences contribute to their construction of career orientations, a point emphasised in Schein's (1978) carer anchor theory. But how do individuals makes sense of their careers in an environment where professionals are engaging in organisational multidisciplinary work, in new technologically enabled and globalised settings (like the SSC), in structures that may constrain mobility? This leads to Research Question 3:

RQ3: How do those working in professional roles in SSCs understand and navigate their careers?

There are many dimensions in terms of gathering information on how individuals understand and navigate careers; it is the career orientation literature (Derr, 1986; Holland, 1972; Schein, 1978) that creates a level of order in these. So finally, Research Question 4 asks:

RQ4: Can the use of a traditional theory (Schein's career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC?

Schein's (1978) work has been fundamental in understanding career orientations across occupations and culture (Marshall and Bonner, 2003) and acknowledges the important role of the organisation in guiding careers. There has been suggestion that older theories (such as Schein's) can help to holistically capture career orientations in new landscapes (Gubler, Arnold and Coombs, 2014). This has been shown by Lazarova, Cerdin and Liao's (2014) identification of an internationalism anchor (previously proposed Suutari and Taka, 2004), proving that there is scope to extend and improve the career anchors model (Feldman and Bolino, 1996).

Because of the contemporary context and numerous themes identified in the literature review, the nature of these research questions are purely explorative. They seek to make sense of 'messy' business contexts (Parkhe, 1993) identifying relevant themes and therefore will gain clarification through investigation.

Chapter 3: Methodology

3.1 Introduction

The methodology chapter is divided into three subchapters:

- Research Strategy and Design
- The Pilot Study: SSCs in Sri Lanka
- Collecting the Data

These subchapters are followed by a section on ethics and then a section on limitations before an overall summary of the methodology chapter is given.

3.2 Research Strategy and Design

3.2.1 Philosophical stance

The nature of this work is explorative and multidisciplinary; it seeks to examine the nature of professional work and careers in the SSC in terms of the perspective of the participants. The underlying epistemology of this thesis is that of social constructionism which is based on the understanding that reality is shaped by the individual and therefore predominantly subjective:

“Social order is not part of the ‘nature of things,’ and it cannot be derived from the ‘laws of nature.’ Social order exists only as a product of human activity.” (Berger and Luckmann, 1966: p.49)

Knowledge is bound by individual experience (Berger and Luckmann, 1966) and the current research aims to learn about these experiences as opposed to empirically testing them. The author is motivated by a desire to reflect the complexity of the constructs outlined in the literature review and how these phenomena interact with each other to form the reality of professional work and understandings of career in the SSC (see Figure 22 for visualisation). It is clear that there are a number of influences on this work (presented in the literature review) which are reflective of ‘messy’ (Parkhe, 1993), complex and real life research.

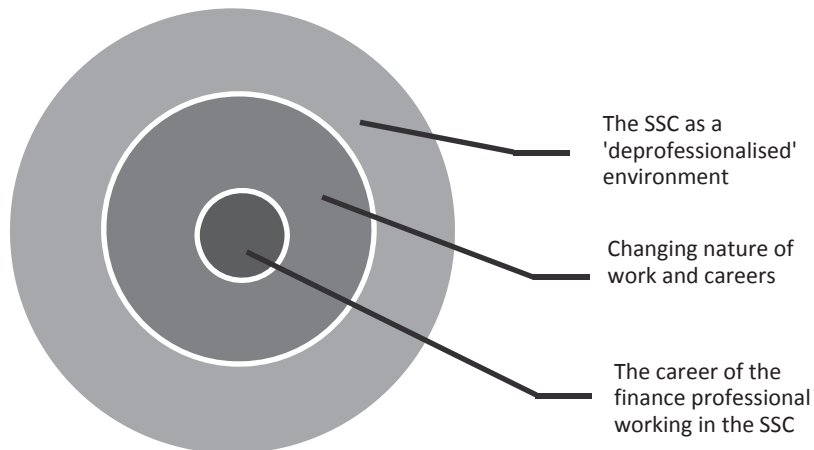


Figure 22: Research landscape

Subsequently, this work needs to holistically capture (to the best of its ability) the views of the individuals within these contexts experiencing these phenomena and account for differences over a number of personal factors (such as age, education, role, nationality and location). The work does not necessarily seek to generalise findings beyond this specific context but does endeavour to learn lessons and contribute original, valuable knowledge to the three dimensions visualised above. It is accepted that the knowledge acquired will reflect the experiences of the sample.

The research draws on a problematization perspective (Locke and Golden-Biddle, 1997; Alvesson and Sandberg, 2011) whereby the research questions have emerged from challenging underlying assumptions of literature. The constructionist nature of this view examines how we contribute to knowledge and how we can add to and extend this by questioning objective knowledge that remains unchallenged despite changes in our own reality (Locke and Golden-Biddle, 1997). For example, the literature review has shown that our pre-existing notions of how professional work exists have changed in terms of the definition and the scope of professional work. Moreover, a number of assumptions surround the predominance of boundaryless careers in the 21st century (Arthur and Rousseau, 1996) and whilst some researchers have disagreed (i.e. Inkson et al., 2012), this assumption generally goes unchallenged. It could be that the organisational career is alive and well (as suggested by Clarke, 2013) but exists in a different form. This work looks to holistically explore the reality and lived experience surrounding the way in which careers are perceived to exist and understood in the SSC for professional workers.

Furthermore, the development of the present research questions have also arose from gap-spotting in the pre-existing literature (Locke and Golden-Biddle, 1997; Alvesson and Sandberg, 2011). There isn't a prevalent academic literature surrounding shared services, especially regarding professional workers and their careers in this context (except for Rothwell, Herbert and Seal, 2011), so this opens up an opportunity to contribute something novel to these related research fields in light of the emergent issues exposed in the literature review.

Problematization of reality (Locke and Golden-Biddle, 1997; Alvesson and Sandberg, 2011) promotes flexibility of research in examining phenomena. This may lead to the discovery of problems or findings that a researcher may not have initially considered. This epistemological stance therefore

promotes both an inductive and deductive approach to answering research questions which this research pursues through a mixed methods approach in order to provide a full and rigorous exploration of the issues defined in the literature review.

This research reflects both emic and etic approaches to constructs in its design and addressing the research questions (Morris et al., 1999). The emic approach, whereby constructs are described on the participant's terms and drawn from self-understanding (Pike, 1954; 1967), is particularly true to the qualitative side of the work which endeavours to draw subjective, rich data from interviews. Whilst predominantly emic, this research also employs an etic approach through the investigation of career anchors by applying an outside view (in this case existing theory) to career orientations. Etic approaches are able to provide a holistic view of constructs through taking into account external factors (for instance, this study will take into account a number different cultures to reflect the reality of SSCs) and can often be explored in terms of objective measures (Pike, 1967). The objective measure in this research, however, is used for the purpose of exploration rather than testing or comparing populations.

The qualitative part of this research draws on grounded theory as a tool for analysis which arguably has some conflicts with understanding the world as subjective or objective from a philosophical point of view (Annells, 1996) and therefore will be clarified in this section. The view of the researcher and this subsequent work is that of social constructionism: society is both subjective and objective in that society and individuals assign objective meaning to constructs (Andrews, 2012). Annells (1996) states that the philosophical view of grounded theory is whereby:

“...social and natural worlds have differing realities but that both forms of reality are probabilistically apprehensible, albeit imperfectly” (Annells, 1996: p.385)

This work employs grounded theory in two ways. Firstly it assumes a similar perspective to Glaser (2001) in that the theory should emerge from the data through induction. It should be understood that there is a level of deduction occurring. This is due to the background of the researcher as an individual that has been immersed in the field of research and therefore is unable to withdraw completely from personal subjective views (Thomas and James, 2006). Secondly, this research deliberately draws on grounded theory in order to logically make sense of a large amount of qualitative data and to ensure that meaningful knowledge is drawn from it. This, of course, requires a level of objectivity. Objective meanings and codes are assigned to the subjective views of the participants with the purpose of drawing meaningful results that represent the samples in this research (similar to Schein's, 1978, work on career anchors).

Previously Rothwell, Herbert and Seal (2011) have adopted a grounded theory approach to 'generate theoretical perspectives to seek to explain emerging themes' (p.245) in professional employability in SSCs. This is suited to the emergent nature of literature surrounding SSCs which is why grounded theory has also been selected for the qualitative side of this research. Furthermore, Ituma and Simpson (2007) utilised grounded theory as part of their mixed methods research to examine career anchors in Nigeria, mirroring Schein's (1990) original interview and survey method.

Grounded theory arose from philosophies of symbolic interaction which have been traditionally employed by psychologists and sociologists enquiring about human and group behaviours (Chenitz and Swanson, 1986). The view here is that individuals will enter into their own experiences as an object and not a subject defining themselves through social roles, expectations and perspectives of themselves and others (Mead, 1962). Individuals derive meaning from social interaction and interpret this (thus modifying meaning) to determine their actions (Blumer, 1969). This corresponds with a constructivist paradigm of enquiry (Guba and Lincoln, 1994) whereby the nature of reality (in terms of objectivity) is formed subjectively by a person or collective mental constructions.

When talking about objectivity and subjectivity, it is useful to understand the differing backgrounds of grounded theory's founding academics, Glaser and Strauss. Glaser had training in positivistic approaches and therefore coded qualitative responses into something objective (Annells, 1996). This portrays more of an etic approach whereby constructs are described externally in terms of concepts that are equally understandable to other cultures (Pike, 1967). It is in this way that grounded theory has been criticised for its formulaic nature (Robrecht, 1995; Thomas and James, 2006) and has been accused of oversimplifying complex meanings and interrelationships because of its reliance on a naïve model of scientific induction towards 'inference to the best explanation' (Miller and Fredericks, 1999). Nonetheless, in terms of the current research it is this systematic approach and analysis strategy that has enabled the researcher to clearly make sense of a large amount of qualitative data.

Strauss's training encouraged him to understand the active role of individuals in research and the subjective nature of interpretation (Strauss, 1987; Thomas and James, 2006). It is acknowledged that preconceptions cannot be wholly abandoned which contrasts with Glaser's (1978) motivation to 'come closer to objectivity' (p.8). The view of social constructionism appreciates that while knowledge is subjective the value that we can assign to it is objective (Andrews, 2012); grounded theory shares this view (Annells, 1996) and encourages 'concepts of reality' (Glaser, 1992: p.14), however, it is Strauss (1987) that more clearly acknowledges the subjective role of the researcher.

Since the original work on grounded theory (Glaser and Strauss, 1967) different versions and forms of grounded theory have arisen, each with similarities but serving different purposes and reflecting different backgrounds (Bryant and Charmaz, 2007):

- Strauss and Corbin's (1990) approach finds the researcher knowing where to start, they approach data from a top down view, deriving and proving theory from the data.
- The Glaserian perspective (2001) stresses the importance of letting a theory emerge from the data rather than using specific, preset categories; the theory emerges from the data. The researcher approaches a phenomenon with a completely 'empty mind'.
- The Constructivist approach (Charmaz, 2003; 2006; 2014) emphasises the importance of meanings individuals attribute to the phenomena under study. The researcher will apply active codes to look at the feelings and values participants assign to concepts rather than solely focusing on facts and description⁷. It accepts the researcher as an active participant in shaping

⁷ One may argue that the nature of understanding individual career anchors would suggest a preference towards constructivist grounded theory (Charmaz, 2003; 2006). Constructivist grounded theory aims to give...

the data with the participant. Interview questions would not remain neutral but would be employed to create ideas with the participant.

Before a divergence in views occurred between Glaser and Strauss, the intention of grounded theory stressed the prescription of data analysis steps to develop and contribute to a logic paradigm or model of the theory generated (Glaser and Strauss, 1967) through both inductive and deductive enquiry. The current work is reflective of this original approach. The researcher has some preconceptions of themes that she wished to explore and which have been guided by the literature, pilot study and theory presented in this thesis although the specific details surrounding the outputs from the data are unknown reflecting both inductive and deductive approaches (Polsa, 2013).

Additionally, this work also moves back and forth between both the different data sets and theory (especially career anchors) which is reflective of other approaches that support an iterative research process. For instance, the concept of abduction (as established by Blaikie, 1993) is whereby researchers generate social scientific accounts from social actor's accounts. In this way, abductive research follows social constructive ontological assumptions whereby there is no single reality but multiple and changing realities (Ong, 2012) from 'socially constructed mutual knowledge' (Blaikie, 2000: p.116).

Abductive research is not simply a mixture of deductive and inductive approaches (Dubois and Gadde, 2002). It often begins with a general idea of an area to explore which is then refined in collaboration with the social actors being studied (Ong, 2012). This is similar to the flexible research strategy behind progressive focusing (Sinkovics and Alfoldi, 2012) which allows the researcher to move between theory and fieldwork, making modifications in between, in order to generate theory. Although there appear to be synergies with this work and its analytical approach, it should be made clear that abductive research strategies are different from methods of grounded theory (Ong, 2012). Grounded theory emphasises both the accounts of the reality of the social actors being studied but also acknowledges the account of the researcher in creating knowledge whereas abductive research theories are more insular, emic and sympathetic towards lay terms (Ong, 2012). Although aspects of abductive research have had a strong influence on research design, this work has not adopted a purely abductive approach because its strategy is predominantly emic. This research also has an outside perspective (etic) approach as the researcher was using established theories to guide this work. Themes for analysis were developed through the interviews and words of the participants (emic) but also guided by academic and practical theory (etic) (Douglas and Craig, 2006).

Whilst abductive and progressive focusing theories acknowledge the 'messy' (Parkhe, 1993) nature of real-world research (especially those involving qualitative elements), this does not mean an 'anything goes' approach (Sinkovics and Alfoldi, 2012); researchers should employ tools to manage and document the research method. In terms of abductive influence, this work moves back and

...voice to participants incorporating their views in their lived experiences (Charmaz, 2006). The current study does not aim to tell an individual story surrounding each participant; rather it seeks to identify behaviours to do with professional work, shared services and career anchors to resolve a concern (Breckenridge et al., 2012). The outcome seeks to explore behaviour rather than describe how individuals construct their own independent reality (which is more aligned with Glaser, 2001's view).

forth between concepts, theory and fieldwork but enters into this with some sensitising concepts which guide but do not wholly direct the work (Blaikie, 2000). Whilst appreciating the ontological perspectives from approaches such as abductive research and progressive focusing, this work still requires a level of objectivity to derive meaning from the data which is why grounded theory has been employed as a way of analysing the qualitative side of the research. Although abductive research and grounded theory are different concepts, they hold a number of similarities and share the theoretical underpinning of a social constructivist view (Annells, 1996; Ong, 2012) and in the case of this research are complementary. Schein’s (1978, 1990) career anchors theory also reflects abductive influence in that it goes back and forth between qualitative interviews and a quantitative survey to draw results.

To summarise, it is clear that there are a number of influences on this work in terms of ontological, epistemological and research design approaches. It is reflective of flexible and explorative work that attempts to provide a holistic and honest view of a ‘messy’ world (Parke, 1993). This research also seeks to challenge assumptions in the literature (through a problematisation perspective; Locke and Golden-Biddle, 1997; and Alvesson and Sandberg, 2011). In terms of ontology, the researcher believes the form of nature and reality to be both subjective and objective; epistemologically the researcher has adopted a social constructivist view of knowledge based on this (Berger and Luckmann, 1966). The methods are founded on these views, especially in terms of grounded theory in analysis of the qualitative part of this work. The influence from abductive (Blaikie, 1993) and progressive focussing (Sinkovics and Alfoldi, 2012) has encouraged the researcher to employ an iterative approach to clarify knowledge from the mixed methods design, going back and forth between data sets.

3.2.2 A mixed methods approach

This research will employ a mixed methods approach that will include a number of semi-structured interviews and also a survey to address the research questions (see table 13; and see Appendix 1 for data collection strategy diagram).

Table 13: Mixed methods approach and research questions

Approach	Method	Relevant Research Question
Qualitative	Semi-structured interviews	<u>RQ1</u> : What are the individual experiences of work and careers for finance professionals currently working in SSCs?
		<u>RQ2</u> : In which ways does work in the SSC implicate professional work and careers?
		<u>RQ3</u> : How do those working in professional roles in SSCs understand and navigate their careers?
Quantitative	Web-based survey	<u>RQ4</u> : Can the use of a traditional theory (Schein’s career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC?

A qualitative approach will allow the researcher to capture the complexity of the phenomena and gather rich data on the individual perceptions of the sample and to understand more about career constructs in SSCs. The quantitative part of the work, guided by the qualitative data, will seek to explore (and inform a new investigation into) the underlying assumptions of Schein's (1978) career anchors in a contemporary working context.

The longstanding debate between purist quantitative and qualitative researchers on mixed methods has become somewhat redundant in the literature as the mixed methods approach has become recognised as an independent and established third research paradigm (Johnson and Onwuegbuzie, 2004).

Johnson et al.'s (2007) extensive review in defining mixed methods understands the paradigm as:

“...combining elements of qualitative and quantitative research approaches...for the broad purposes of breadth and depth of understanding and corroboration.” (p.123)

The current research calls for this notion of breadth and depth. The literature review has highlighted that investigations into accounts of how SSCs organise and structure work are still in their infancy (Meijerink and Bondarouk, 2013). The level of understanding then becomes deeper as the research explores the construct of professional careers as they exist within the SSC. This study uses a 'between methods' (Denzin, 1978) approach involving the use of both quantitative and qualitative methods to satisfy the research questions. It demonstrates methodological pluralism to reflect the interdisciplinary, complex and dynamic phenomena being explored; the remainder of this section seeks to justify this choice further.

An earlier generation of researchers claimed that quantitative and qualitative methods should not be mixed and that they are incompatible (Howe, 1988). In a purely quantitative world social phenomena are objective, they are treated the same as physical occurrences in that they can be measured accurately, and those measures are reliable and valid. Ideally quantitative research allows researchers to make time and context free generalisations (Nagel, 1986) to determine the causes of social scientific outcomes. Qualitative researchers, on the other hand, hold the belief that research is value bound; we are unable to fully separate cause and effect (Johnson and Onwuegbuzie, 2004). Qualitative research seeks to explore a relationship and theory in contrast with quantitative research that attempts to define an objective cause and effect (Brannen, 2005). The two approaches come from different epistemological angles, belief systems and assumptions. This has been the basis of previous justifications and conclusions that methods cannot be mixed (see Howe, 1988). However the long-term (and dated) debate over keeping quantitative and qualitative paradigms separate is becoming less relevant with the growing number of studies now following a mixed method approach.

A number of papers that defend the mixed methods approach tend to define it as a paradigm that sits between quantitative and qualitative worlds (e.g. Johnson, Onwuegbuzie and Turner, 2007). This is not to say that mixed methods constitute a 'halfway house' or reflect an indecision or lack of commitment to certain schools of thought associated with quantitative and qualitative paradigms.

One of the articulated justifications for employing mixed methods is to gain ‘the best of both worlds’ by drawing from the strengths and minimising the weaknesses of each approach (Johnson and Onwuegbuzie, 2004). Integration in this way views quantitative and qualitative methods as complementary practices rather than competing paradigms (Jick, 1979).

Table 14: Complementary strengths in quantitative and qualitative approaches in relation to this study

<u>Quantitative</u>	<u>Qualitative</u>
<ul style="list-style-type: none"> • Able to test a constructed theory in a new context • Data collection was relatively quick: enabled by an online survey system, the collection provided precise, numerical data • The researcher was able to study a larger population 	<ul style="list-style-type: none"> • Scope to confirm whether categories reflected the understandings of the participants • Requirement to describe complex phenomena, personal experiences embedded in local contexts • The researcher needed to be responsive to changes that occurred during the conduct of the study, e.g. arising issues and themes

Table 14 reflects how these strengths were combined in the current research to create a logical methodological approach to answering the research questions. These strengths overcome some of the potential weaknesses of the work. For example, in applying a quantitative approach to understanding careers the researcher assumes that those categories assigned to understanding career values (in this case Schein’s career anchors) are actually measuring this phenomenon. By applying qualitative methods the researcher is able to understand how these values exist in the perceptions of the participants by discussing the concepts with them and ascertaining whether these perceptions coincide with the quantitative data (reflective of an abductive approach in many ways; Blaikie, 1993).

In this way, the integration of methods is used to validate and triangulate the results (Campbell and Fiske, 1959; Denzin, 1978; and Jick, 1979). This validation process seeks to show that variance in the results is explained by a trait and not by the method employed (Campbell and Fiske, 1959). Furthermore the researcher is able to potentially identify constructs that may be measured subsequently through the use of existing instruments or the development of new ones (Mertens, 2003); in this case Schein’s (1978, 1990) career anchors which originally employed a mixed methods approach for assessment.

Mixed methods research, through this triangulation process, can use one method to inform another method (Johnson and Onwuegbuzie, 2004). In the current work qualitative interviews were used to understand the emerging themes in professional careers within SSCs. The flexibility of mixed methods meant that unexpected issues arising from the first stage of qualitative data collection could be incorporated into the quantitative aspect to reflect the ‘real’ issues that appeared from the field. This process is described in more detail later in this chapter.

A mixed method approach does not claim to provide a perfect solution to methodological issues but attempts to combine insights for a workable solution. It must be understood that the ultimate

reasoning for employing a mixed methods approach in this case is the ability of the methods to provide meaningful outcomes in relation to research questions. In this way the research is not defined by its methods (and their preconceived biases) but rather by the research problem (Hanson et al., 2005). The way in which each method addresses the objectives of the study is described throughout this chapter in relation to each stage of the method design and data collection.

3.3 Sampling Strategy

This section will discuss the approach to recruiting the samples for both the pilot and the main data collection. It will begin by describing the CIMA-Loughborough working forum on shared services as a community of practice (Lave and Wenger, 1991) in which the researcher participates and its role as an opportunity and foundation in recruiting the sample. A discussion of the pilot sample choice and main data sample criteria and justification will follow.

3.3.1 CIMA-Loughborough Working Forum on Shared Services as a community of practice

Whilst the research questions have been guided by academic literature there has also been a strong practical influence that has shaped and has, to some extent, verified the research aims. In collaboration with the School of Business and Economics at Loughborough University and the Chartered Institute of Management Accountants (CIMA), a number of forums have been held surrounding issues occurring in shared service centres. These forums have been held in Sri Lanka, Poland and Malaysia in addition to UK locations. The forums follow a round table format to enable and facilitate discussions (see *Appendix 2* for a sample agenda) as well as academic and consultancy inputs, there is attendance by practitioners from both well-established and start up shared service centres. These events are intended to develop and share experiences relating to shared service centres and also serve as a networking opportunity.

The nature of the working forum shares characteristics of Lave and Wenger's (1991) concept of 'communities of practice'. Wenger (1998) describes communities of practice as groups of people who share a concern or passion for something they do; they are informally bound together by shared expertise (Wenger and Snyder, 2000). Largely, learning is a key reason for a community of practice coming together, however this is not necessarily an intentional outcome although generally learning occurs from the interaction of members. The concept is constructed by the domain, the community and the practice.

The community of practice will define its identity through a shared domain of interest; there is a level of commitment and shared competence that classifies members (Wenger, 1998). In the case of the forum, the shared domain of interest is in examining and developing best practice for shared service centres. The community is created by members pursuing interests together, engaging in joint activities and discussion, sharing information and helping each other through and ultimately forming relationships (Wenger and Snyder, 2000). In terms of the forums, these relationships exist between a professional body (CIMA), Loughborough University and number of organisations and consultancies. The forum facilitates these relationships by holding physical forum meetings which occur quarterly. Members are able to maintain interaction between these meetings through

communications and visits to the SSCs of other members. The members of the community of practice develop a collective inventory of resources through discussing experiences and methods of addressing problems enabling them to share best practice (Wenger, 1998).

Through this community of practice the researcher was able to discuss emerging issues in SSCs (highlighted by the literature, i.e. Rothwell, Herbert and Seal, 2011), in a similar vein to abductive research (Blaikie, 1993), and select and work with organisations to source a relevant and suitable sample for the purpose of the research questions. Through engagement with the community of practice the researcher has been able to undertake a number of activities that have led to further justification of the research questions and influenced thinking:

- a) **Participation in informal discussions:** This allowed comparison between suggestions from academic literature and the issues that individuals in practice believed were occurring in their organisations (see *Appendix 3* for a list of past participants at the fora). Those in more established and older SSCs created a lot of dynamic discussion in the forums. These centres were able to share experience and challenges with those starting up; they also engaged in discussion with other older centres concerning practice. Despite the difference in maturity of the centres many of the issues discussed translated across all centres. For example the issue of flat structures and a bottleneck in progression appeared to be a concern of those participating in the forum, echoing the findings from the literature review (Rothwell, Herbert and Seal, 2011). In addition to this, speaking with consultants gave the researcher a deeper insight into the variation of shared service centres and how these corresponded with certain issues; a key example is the maturity of shared service centres which has been discussed at length in the literature review. Typically, the forum attendees were predominantly a mix of practitioners, consultants (such as The Hackett Group, KPMG and Capgemini) and a smaller number of academics.
- b) **Presentation of work:** These forums also served as a way of gathering feedback on the direction of the work and how the work could possibly provide value to organisations. Academic theories relating to careers were also presented, in particular Schein's career anchor theory (1978) with the intention of understanding how this concept resonated with practitioners in the shared services context.
- c) **Networking:** The high level of involvement and interaction with the forum allowed the researcher to build working relationships with potential participants for this research. The case studies presented in the work were recruited from the forums and the surrounding informal networking.
- d) **Tours of shared service centres:** The forums were hosted by a participating organisation that would provide a tour of their shared service centre. The level of exposure to a large number of shared service centres (with varying levels of maturity) deepened the researcher's understanding of how the centres were structured in terms of work, people and services. Perhaps one of the most useful insights during the tours involved the way in which the shared service centres branded themselves; similar to Quinn et al.'s (2000) understanding of a shared service centre as a 'business within a business' as will be explained later.

- e) **Short term consultancy in a start-up centre:** Through networking, the researcher completed a week's assignment and job shadowing at a relatively new shared service centre in the Midlands region of the UK. This enabled the researcher to gather first-hand experience and knowledge of how shared service centres structures work and how individuals understand and feel about their work in the shared service centre (from an emic perspective and through an ethnographic approach; Geertz, 1973). The job shadowing element included following roles involving a level of professional knowledge (such as senior accountants) to roles centred on transactional work (i.e. scanning invoices into a computer system). This period allowed the researcher to interact informally with a number of staff to learn about their future goals and the circumstances which had led to their work in the shared service centre. In terms of an abductive approach (Blaikie, 1993) the researcher was able to learn about lay terms used in the centres and shape research questions around pertinent issues arising from practice. Reflective notes were taken during this period with the intention of drafting an interview prompt. This experience made a significant contribution to the formation of the pilot interview script.

In engaging with this community of practice the researcher was able to fully immerse herself into the research area, engage with arising issues and with those individuals working within SSCs. As with the mixed method approach, the researcher was able to triangulate their own experiences with the emerging themes in the literature to ensure that exploratory work in this area was justified in practice (similar to an abductive approach; Blaikie, 1993). This level of involvement, and in particular networking, meant that the researcher was able to sample from the community of practice. This occurred twice over the duration of the work: firstly to arrange a sample for the pilot study, and secondly, to recruit the main data collection sample (for both the qualitative and quantitative stages).

The research employed a purposive sampling strategy (Sekaran, 2000) whereby sampling was confined to specific groups of people who fulfilled a number of criteria surrounding their work in the SSC, management accountancy and finance and their role. These details had to be considered to ensure that the sample for the main data collection was suitable in addressing the research questions. This involved a number of criteria for inclusion, which are discussed and rationalised in the case studies section of this chapter.

Before the main data collection commenced, the researcher undertook an explorative pilot study (van Teijlingen and Hundley, 2001). As well as contributing to the overall project the pilot study also helped to shape the criteria for the purposive sampling strategy (Sekaran, 2000) in terms of the main research.

3.4 The Pilot Study: SSCs in Sri Lanka

The objective of the pilot interviews was to further immerse the researcher into the fieldwork setting, to learn lessons on data collection and to gather feedback to shape the final interview script. The researcher was also able to explore ideas about the global nature of SSCs by conducting the fieldwork overseas. The importance of piloting in qualitative data collection has been discussed by

Sampson (2004) who recognised a lack of examples and reporting of using pilots in qualitative and ethnographic work. In this work the pilot has been explicitly used to refine and develop the interview as a research instrument (see Gillham, 2000) and to collect background information on shared services and to adapt a research approach in light of this (e.g. Fuller, 1993).

The pilot data consisted of a number of interviews, discussions and one panel interview that took place in Colombo, Sri Lanka. The choice of this location was influenced by plans to host a subsequent CIMA-Loughborough forum on shared services which occurred through collaboration and discussion with organisations operating in Sri Lanka and the CIMA Sri Lankan branch. Conducting these interviews acted as both a networking tool for this event and also allowed the researcher to experience data collection overseas which would be necessary for the main data collection in order to truly capture the global working environment of many SSCs (The Hackett Group, 2012). The development of the semi-structured interview prompt, in light of the pilot study, will be discussed later in this chapter.

3.4.1 Sri Lanka as a location for shared services

Sri Lanka has been described as ‘India’s backyard’ (Abeyagoonasekera, 2012). Sri Lanka’s physical location in the Indian Ocean and its strong bilateral relations with China and India mean that it is well positioned for the global business market. In addition to providing financial support, China is a main trading partner for Sri Lanka and is heavily involved in airport, coal and port projects (Abeyagoonasekera, 2012). Sri Lanka also receives ‘development credit’ from India which has been invested in many areas including the IT and banking and finance sectors. Sri Lankan-Indian trade relations are strong in both directions with Sri Lanka capitalising on Indian brands such as Hayleys, Brandix and John Keells (High Commission of India, 2013).

Since the introduction of free trade and the investment from India in the rehabilitation and development of post-civil war Sri Lanka (the conflict ended in 2009), Sri Lanka has been focussed on expanding and building the infrastructure to enable economic development (Abeyagoonasekera, 2012; High Commission of India, 2013). In terms of infrastructure, Sri Lanka has eight telecom operators and is able to connect globally through three international submarine cables (SLASSCOM, 2013b); Sri Lanka is also one of the first South Asian countries to establish a 3G network.

Table 15: Adapted from High Commission of India (2013) and SLASSCOM (2013a)

The Sri Lankan Workforce	
Literacy	91.9% rate in 2010 (93.2% males and 90.8% females).
Education	Compulsory between 5 and 13 years. Education is state funded at all levels (including university level).
English Language Skills	Taught as a second language.
Labour costs	Around 15-20% lower than India; total cost per associate can be as much as 30% lower than other outsourcing destinations).

The services sector in Sri Lanka accounted for 59.5% of GDP in 2013 after a steady and increasing level of growth (High Commission of India, 2013). In a financing and accounting outsourcing overview conducted by Sri Lanka Association of Software and Service Companies (SLASSCOM), Sri Lanka was recognised as a fast emerging centre of excellence for finance and accounting outsourcing. In 2009 Sri Lanka was rated 16th of 20 top global sourcing locations by global consultancy firm AT Kearney (SLASSCOM, 2013b).

As well as being technologically enabled, Sri Lanka has a strong workforce (see Table 15). According to SLASSCOM (2013a), the capital of Sri Lanka, Colombo, has the largest pool of UK qualified English speaking accounting professionals outside of the UK. Sri Lanka encourages early entry of individuals into the workforce and gaining qualifications in practice such as work-study diplomas and certification programmes. This means dramatically low entry level wages compared to the traditional practices of hiring graduates.

3.4.2 Pilot study data collection

The pilot data (collected over a week in January, 2013) consisted of five face-to-face interviews and one panel interview with four participants. It also included two informal discussions with interested parties (see Table 16).

Table 16: Pilot interviews collected in Colombo, Sri Lanka. Total 4 hrs 52 mins

Company	Participant	Type	Duration
CIMA	Regional Director	Informal discussion	30 minutes
Hayleys BPO & Shared Services	Managing Director	Face-to-face interview – recorded	45 minutes
Infomate Pvt Ltd, John Keells Holdings	Assistant Manager: HR & New Business Development	Face-to-face interview – recorded	35 minutes
Vishwa BPO Pvt Ltd, Hemas Holdings PLC	Head of Shared Services	Face-to-face interview – written notes	45 minutes
WNS	Managing Director	Informal discussion	30 minutes
WNS Global Services Pvt Ltd	Senior Group Manager, Operations Centre of Excellence	Face-to-face interview – recorded	23 minutes
Amba Research	Management Accountant	Face-to-face interview – recorded	24 minutes
HSBC Electronic Data Processing (Lanka) Pvt Ltd	Panel of 4 (including Assistant Vice President, Operations Manager)	Interview panel – written notes	1 hour

A schedule of questions was written on the basis that the interview would be semi-structured (Sekaran; 2000; Janssen and Joha, 2006). This was to encourage flexibility, allow for adaptation and to ensure that enough data was gained about participants to plan the shape of the sample for the

main data collection. By conducting a pilot study the researcher was able to troubleshoot the qualitative data collection for the main research (van Teijlingen and Hundley, 2001). In addition to collecting rich data surrounding professional work and shared service centres from an explorative point of view, the interviews would also serve as a guide for the creation of a quantitative survey (similar to a progressive focusing approach; Sinkovics and Alfoldi, 2012). For this reason, the importance of planning, troubleshooting and ensuring the ability to generate useful and meaningful answers from the interview script was paramount.

Although the nature of the research was exploratory, the researcher designed a semi-structured interview prompt (Sekaran, 2000) to ensure that relevant data was collected for the purpose of developing and informing the ongoing study. The pilot interviews were structured into two sections: demographic data and career anchor related questions.

Some of these questions were adapted from Schein's (2006) career interviews that accompany the career anchor self-assessment. These questions ask participants to look both forwards and backwards in terms of what they have enjoyed and avoided in their careers and their future goals. The questions tend to be quite open-ended (similar to Janssen and Joha, 2006) and allow a level of participant interpretation. These questions are able to gather information on needs, values and the talents of the individuals as the foundation of career anchors (Schein, 2006). The demographic data sought to capture information about the participants in terms of their education, role, responsibilities, shared services background and professional background. As with the work of Hardin, Stocks and Graves (2001), this information can be coupled with the career anchor based questions to investigate any relationship between career anchors and other factors.

In most cases the interviews were recorded (bar one) and then transcribed verbatim by the researcher. At this early stage of the research it was important to have a deep understanding of the data to understand which of the exploratory questions probed the most useful and relevant feedback from participants. NVivo was used to analyse the pilot interviews (Bazeley and Jackson, 2013) and adopted grounded theory (Glaser, 2001) to uncover emerging themes emanating from the data. The data was constantly compared to check items and confirm analytic categories. The qualitative analysis software (NVivo) aided the researcher in complying with a coherent and systematic approach to this managing, organising and understanding the data. The analysis aimed to capture a number of nuances rather than trying to compress themes; these are presented in a subchapter of the results and analysis.

3.4.3 Issues from the Sri Lanka pilot

The information gathered in Sri Lanka acted purely as a pilot activity in terms of this thesis despite the interesting and informative outcomes. Limiting this study to one country (such as Sri Lanka) would not have provided a rounded picture of the SSC and may have yielded results that were too specific to one country or culture. Whilst one size does not fit all it is important for this work to reflect the variety of SSCs that exist and to capture a wider range of issues rather than those who are limited to one country. In some ways the pilot gathered too much variety as each of the interviewees (who were predominantly senior personnel) came from a different organisation so it was challenging to extract the real issues that may have been occurring more generally.

Whilst this work does not seek to generalise findings, the outputs need to balance individual views (emic) with the reality occurring in organisations (etic); for example the views of one person may not reflect reality exactly, but the shared views of a group of individuals may be more representative in demonstrating ‘socially constructed mutual knowledge’ (Blaikie, 2000: p.116). Addressing every issue concerned with careers, professional work and shared services is not possible, however collecting a range of views from different countries (and different centres) is valuable. The SSC is in most cases a global operation (The Hackett Group, 2012) and research on SSCs should reflect this. This point, in conjunction with a number of other factors, was important in the selection of the final case study organisations.

3.5 Data Collection

3.5.1 Primary case studies – factors in selection

In recruiting final case study organisations the researcher had to consider a number of factors. The first and most important objective was obtaining a sample which would be able to provide varied data in terms of the research questions.

It was deemed appropriate to study centres from two different organisations. Whilst this work doesn’t seek to generalise findings, the researcher also wanted to ensure the results reflected themes that are relevant beyond the scope of a single institution. Within the two institutions a number of different centres were studied during the course of the research to gather data from centres of different ages.

The centres selected were both finance based. The participant roles within these centres reflected a range of views from finance and accounting professionals at varying stages of their career in order to capture data regarding research questions two, three and four. These professionals were considered to be either embedded or embodied by the SSC (as clarified in the literature review). That is to say they were either *embedded* as professionals whereby they were directly employed by the organisation and carrying out professional work for the SSC or that they were *embodied* by the organisation as part of the senior or management team contributing to the overall strategic direction of SSC and reporting back to the parent organisation but based in professional functions (such as accounting).

The literature review indicated that there much variance in types of SSC (Kakabadse and Kakabadse, 2000; Quinn et al., 2000; Ulrich, 1995). The researcher wanted to reflect this variety but had to balance this out with capturing consistent data that could be drawn together to create meaningful results in the time available. For this reason it was decided that the study should focus on two organisations and investigate these at a deeper level, rather than opt for a broader range of organisations with a shallower level of investigation which may produce ‘messier’ data (this was exemplified in the pilot study). Limiting the research to two organisations allowed ample time to negotiate access, set up data collection, analyse and triangulate the data and feedback results to the organisations.

The next two sections look at the final case study organisations and SSCs in more detail. For each organisation information will be provided on their operation and industry, the national culture in which they operate and an overview of their organisational culture.

National Culture is about the value differences between groups of nations and/or regions (Hofstede, 1980). Hofstede (1980) defined six dimensions to represent these differences between nations. The work was based on comparison between countries from IBM employees during the 1970s. Hofstede has a number of critics (most notably Baskerville, 2003) who criticise both the biased sample in the work and its Western-centric view of the world. Despite this, Hofstede's (1980) six dimensions are used widely and still employed by current researchers to provide detail on differences between cultures (see Alhirz and Sajeev, 2015; Hur, Kang and Kim, 2015 for example). The cultural dimensions for the parent organisations (Oilco and Printco) will be given in this section. This is purely to demonstrate the variety in the sample and the differences between the types of organisations that operate SSCs. Obviously the culture at the location of each SSC may impact the findings but to consider this as a factor would be beyond the scope of the current research.

Ouchi (1981) claimed that an organisation's national culture did not explain variance and differences in performance satisfactorily; instead researchers should consider the organisational culture (Pettigrew, 1979). Definitions of organisational culture vary although most understandings are based on this culture as a construct:

- Holistic
- Historically determined
- Related to anthropological concepts
- Socially constructed
- Soft
- Difficult to change (Hofstede, 1990: p.286)

Organisational culture is a 'dynamic process' (Schein, 1990) which reflects the beliefs that exist within it (Pettigrew, 1979). Schein (1992) describes organisational culture on three levels, these are artefacts, espoused values and basic underlying assumptions (see Table 17).

Table 17: Three levels of organisational culture (adapted from Schein, 1992)

Level	Description
Artefacts	These are physical elements such as facilities, awards, interaction within and outside the organisation, company slogans and mission statements. They relay the culture of the organisation tangibly.
Values	These are preferences about parts of the culture (i.e. good customer service), and local and personal values that are expressed by the organisation.
Assumptions	These are unseen; they include unspoken rules existing in the organisation which individuals may not have a conscious knowledge of but follow.

An overview of national culture (according to Hofstede, 1980) and then the artefacts and values from organisational cultures (Pettigrew, 1979; Schein, 1992) will be given for each of the cases.

Oilco

Oilco is an Anglo-Dutch based global group of energy and petrochemical companies; they have around 94,000 employees in over 70 countries and territories. Oilco operate five shared services based in: 1) Glasgow, United Kingdom; 2) Kuala Lumpur, Malaysia; 3) Manila, Philippines; 4) Krakow, Poland; and 5) Chennai, India.

Oilco's SSC operation began in finance with centres being established in Glasgow and Kuala Lumpur in 1999. A significant catalyst in the development of Oilco's initial finance SSCs was the reserves crisis of 2002 which saw the resignation of the CFO and a restructure of the existing dual board structure⁸. This crisis had a major impact on the strategy, structure and processes surrounding the finance function at Oilco in terms of increasing the clarity and accountability of finance-based work.

Since 2008, Oilco has grown its SSC strategy from transactional services to decision support, business intelligence, enablement and collaboration to broadly reflect a Global Business Services (GBS) model (The Hackett Group, 2012)⁹. It was around this time that Oilco set up centres in the Philippines (2004), Poland (2006) and India (2007). The finance function in the SSC performs over 55% of the financial and accounting based work for Oilco. There are over 10,000 employees working with or as part of the SSCs operating in finance, HR, customer service, procurement, IT, supply and distribution with 23 languages spoken across the centres (see Table 18 for a breakdown of full-time employees working at each centre during 2014). Oilco's shared services now focus on optimisation and process excellence rather than the lower level transactional tasks it performed at the beginning of its shared services journey, again reflecting its nature as GBS.

Table 18: Number of staff at Oilco's SSCs (2014)

Centre Location		Number of Staff
Glasgow	UK	400
Kuala Lumpur	Malaysia	650
Manila	Philippines	2,300
Chennai	India	2,100
Krakow	Poland	1,200

As an Anglo-Dutch organisation Oilco's (as the parent organisation over the SSCs) national culture is highly individualistic. This means that individuals have a focus on themselves and their immediate families (Hofstede, 1980). Hofstede's (1980) cultural dimensions for the UK and Netherlands (shown in Figure 23) also suggest a preference for equalising the distribution of power (indicated by a low power distance score). Finally, the Netherlands reflects a culture that has slight preferences for

⁸ Whereby two separate boards of directors monitor and guide a company: 1) the supervisory board (for supervision of management and strategy, generally made up of outside directors); and 2) the management or executive board (responsible for daily management) (The Law Dictionary, 2015).

⁹ Although classified as a GBS, Oilco's centres will still be referred to as a type of SSC for the duration of this thesis.

relatively free gratification of needs (indicated by the indulgence score) and long-term orientation (Hofstede, 1980).

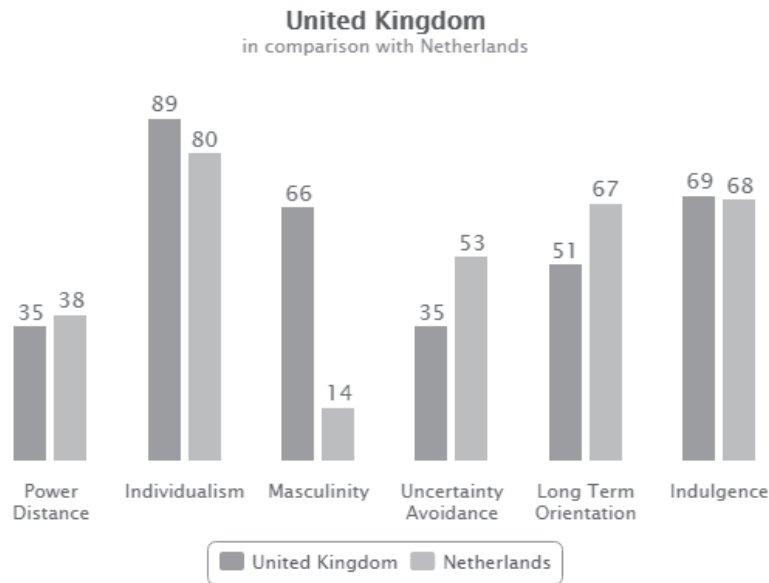


Figure 23: Cultural dimensions for UK and Netherlands (from geert-hofstede.com, 2015)

In terms of Oilco’s organisational cultural artefacts represent an extremely strong brand (as presented in the media and on their website). The mission statement emphasises the organisation’s values (Schein, 1992) as honesty, integrity and respect for people with importance placed on trust, openness, teamwork and professionalism (the nature of this ‘professionalism’ is not specified).

Printco

Printco is a Japanese multinational information technology multinational; they have around 109,950 employees operating from 200 countries (the full-time employees working in the SSCs can be found in Table 19 below). Printco operate four shared service centres based in: 1) Northampton, UK (established in 2008); 2) Barcelona, Spain; 3); Hanover, Germany and 4) Johannesburg, South Africa (the latter three centres were all established in 2012).

Table 19: Number of staff at Printco’s SSCs (2014 and 2015)

Centre Location		Number of Staff	
		2014	2015
Northampton	UK	212	177
Barcelona	Spain	200	344
Hannover	Germany	450	237
Johannesburg	South Africa	156	134

Printco’s SSCs are predominantly finance based organisations and also provide support for the entire processes surrounding (referred to by the organisation as “end-to-end support”) sales order processing, billing, credit and collection and general accounting. Printco SSCs refer to their customer base as the ‘opcos’ or operating companies. The business as a whole has grown through a strategy of acquisition and has integrated many employees from its acquired organisations into Printco and

the SSCs. In 2011 it was reported that Printco's Spanish operation had increased its market share by 30% which was a partial consequence of a merger of six acquired companies.

Printco offer their services externally and for this reason can be defined as an 'advanced marketplace' model (Quinn et al., 2000) as outlined in the classification of sourcing and shared services detailed in the literature review. This will be followed up in the discussion.

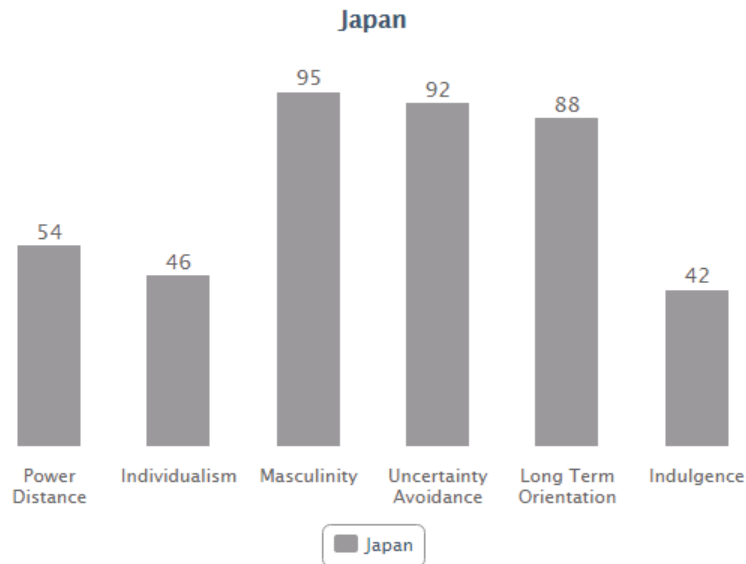


Figure 24: Cultural dimensions for Japan (from geert-hofstede.com, 2015)

Printco's (again, as the parent organisation) national culture in Japan has a very high score for masculinity which indicates a preference for achievement, assertiveness and encourages material rewards for success and a competitive society (Hofstede, 1980; see Figure 24). There is also a strong score for uncertainty avoidance whereby nations have a right code of belief or behaviour (Hofstede, 1980). A high score for long-term orientation means that Japan, as a nation, encourages thrift and prefers to prepare for the future in a pragmatic way (Hofstede, 1980).

Printco's organisational culture artefacts represent another strong brand with diverse assets. The values (Schein, 1992) communicated within the mission statement claim that Printco aim to improve the quality of living and drive sustainability. Printco endeavour to create a trusted brand in the global market with a focus on people, profession, society and the planet. They are customer-centric and champion standards of ethics and integrity.

Combined overview of case studies

Both Oilco and Printco allowed the researcher the level of access that was needed to complete data collection. This involved meetings and correspondence with the leaders of the centres that had responsibilities across all SSCs belonging to their organisations. In the case of Printco, the interview schedule had to be approved by HR before data collection commenced. Beyond access and the information provided above a number of other reasons led to Oilco and Printco being selected for data collection.

The media for both Oilco and Printco represent organisations that encourage careers. Oilco have avenues for students and graduates but also encourage professional development (in terms of accredited professional work). Printco have similar values and also promote their training academy for staff development. Both organisations seem to advocate career progression with phrases such as 'take your career to the next level' and 'moving you forward' in their media.

The final case studies represent organisations employing professional workers described in the literature review as either embedded (carrying out professional work in and for the SSCs) or embodied (part of the overall strategy and direction of the parent company but based with the SSC) by their organisation (as described by Suddaby and Viale, 2011). Because of their status as a GBS (Oilco) and as an advanced marketplace model (Printco) both organisations provided a range of management accountancy and finance positions including junior and senior positions. This allowed the researcher to study a range of career patterns.

It is important to remember that the researcher wishes to present the perceptions and views of individuals with regard to their nuanced context in shared services as opposed to limiting the research to a single group of roles, or a single operating model which does not reflect the reality and variety of SSCs. In terms of their age and period of operation, the selected sample represents a mature model of SSCs (Oilco established in 1999) and one that is quite young and still in development (Printco's UK office was established in 2008). At the same time both centres can be considered as transformational, customer oriented and collaborative with their parent organisations (Ulrich, 1995).

Another point of similarity is that the SSCs involved in this research come from private organisations. There is a significant and growing number of SSCs within the public sector which should not be overlooked (Raudla and Tammel, 2015; Coyne and Cowan, 2013; McCracken and McIvor, 2013), however studying these organisations may have limited the study to UK based cases which are predominantly cost driven and relatively young.

The sample will only represent those who are proficient in English language to enable rich data to be collected through the interviews. Generally, SSCs have a high number of personnel with good English skills in overseas locations because of the global nature of the work and English as 'the language of business' (see Nickerson, 2005). The survey was also distributed in English; to translate and distribute the survey may have resulted in a number of issues including whether the language in the survey translated to reflect the true meaning of each item. Also the timing, cost and resources to perform translation may have been too high within the scope of this research.

It was important to reflect the global nature of SSCs which is why the sample looked to represent a range of countries. The work is very much standardised so the main differences between groups will arise from their own values and self-concepts as part of their culture¹⁰ and reflected in the descriptions for Oilco and Printco above. The standardisation around processes in finance also means that the difference between industries is not an area for concern and should not greatly

¹⁰ Culture can be understood on a number of levels; here it refers to attitudes, values, beliefs and behaviours of an individual or a group (Hofstede, 1990; Matsumoto, 1996). It also refers to the impact of organisational culture upon individuals (as described by Schein, 1990).

impact the results however the organisational culture could. Capturing and understanding these differences is an important part of this research in understanding how professionals understand and navigate their careers in new ways of working.

3.6 The Four Stages of Data Collection

The data collection can be divided into four iterative stages (outlined in Table 20 below):

Table 20: Data collection details

Data Collection Stage	Method	Organisation	Location	n / Duration (hh:mm:ss)
1	Interviews	Oilco Printco	<ul style="list-style-type: none"> ▪ Glasgow, UK ▪ Northampton UK 	11 / 05:55:26 9 / 03:26:23
2	Survey	Oilco	<ul style="list-style-type: none"> ▪ Glasgow, UK ▪ Chennai, India ▪ Kuala Lumpur, Malaysia ▪ Manila, Philippines ▪ Krakow, Poland 	319
3	Interview	Printco	<ul style="list-style-type: none"> ▪ Barcelona, Spain 	11 / 03:27:30
4	Interview (follow-up)	Oilco	<ul style="list-style-type: none"> ▪ Kuala Lumpur, Malaysia 	7 / 04:00:55

The first stage consisted of two sets of interviews; one taking place in Oilco’s Glasgow SSC and the next in Printco’s Northampton SSC which were either the primary centres, or those first established for each organisation’s SSC operation. This first stage of semi-structured interviews used the original prompt (discussed below) and enabled the researcher to gather rich data on themes occurring at the two different centres; the original prompt can be found in *Appendix 4*.

The second stage was the dissemination of a large scale survey. This stage was exclusive to Oilco’s SSC operation and gathered data from five countries. At the time of data collection, Printco was experiencing a turbulent time in terms of attrition rates at some of their younger centres. Three of centres were only two years old (the UK centre had been in operation for six years). To disseminate the survey at these locations may have skewed the data for the following reasons. Firstly, Schein (1978) claims that career anchors are a stable syndrome but can be subject to change in the first three years of work and are developed through experience. The self-concept of individuals working within such centres and having only been employed for under two years may have impacted data. The outputs may not reflect consistent self-concepts emerging from centres in development and experiencing difficulties. Oilco’s centres are more established and will provide a greater variety in individual demographics in terms of service length. This may be important in understanding career anchors in the SSC, especially organisational security aspects (Schein, 1978). Secondly,

disseminating the survey over two centres would have yielded too much data. The purpose of the survey is to investigate how satisfactory a traditional career orientation theory is in understanding the values, needs and talents of professional workers in the SSC - it is not to compare populations.

During the collection of the survey data the researcher conducted the third stage of the collection process and visited Printco's SSC in Barcelona. This centre was selected because it was still in the early stages of operation. This may uncover different themes to those discovered in the first stage of interviews. It also provided the first interviews to be conducted outside of the UK (for the main data collection) and could represent different issues occurring in Europe. The interview schedule was varied slightly to allow the researcher to further probe issues that had emerged from the first set of interviews (an example transcript can be found in *Appendix 5*).

Finally, once the analysis from the first three stages of data collection had been completed the researcher embarked on a fourth stage involving follow-up interviews. The objective of this data stage collection was to clarify aspects from the first three stages; for example, deeper exploration of anchor based issues from the survey. The follow up interviews were completed via telephone to Oilco's centre in Kuala Lumpur, Malaysia. Again, this represented a different population; many SSCs are based in Pacific-Asian countries so it was important to include this demographic to gather any culturally-specific themes. Oilco's Malaysian SSC represented one of Oilco's primary establishing centres and was therefore selected to keep some consistency for following up on previous themes.

This section will now visit each of the four data collection stages in detail.

3.6.1 Set one interviews: Oilco – Glasgow; and Printco – Northampton

The initial iteration of face-to-face interviews were conducted in UK based SSCs. The first set of interviews was collected at Oilco's BSC based in Glasgow; eleven interviews were recorded and then transcribed verbatim. The second set of interviews were conducted at Printco's UK centre in Northampton; nine interviews were recorded and then transcribed. The researcher was able to physically visit the centres to conduct the interviews face-to-face with the participants. The sample from each centre was recruited through collaboration between management and the researcher. Criteria for participation were passed on to management who communicated the objectives and nature of the study to potential participants. Each participant volunteered to take part in an interview and was fully informed of confidentiality agreements, their anonymity and the researcher's adherence to ethical guidelines. Participants were able to decline the use of the voice recorder if they were uncomfortable with this. Each interview lasted between 20 minutes to 1 hour depending on the interviewees' responses. The interviews were conducted in secure meeting rooms situated within the SSCs during working hours.

Before the interviews commenced (and recording was started) each participant was able to have an informal discussion with the researcher surrounding the nature of the work. This also involved a full explanation of ethical guidelines that are provided by Loughborough University¹¹ (which are

¹¹ The research was first approved by Loughborough University's Ethical Approval (Human Participants) Sub-Committee before data collection commenced. This involved an online form that was submitted to the

addressed at the end of the methodology chapter). Before beginning the interviewees were given a hard copy of the interview prompt and made aware that this acted as a guide rather than an exact script and that the semi-structured approach to interviews meant that additional questions may be asked (Sekaran, 2000). Consent forms were signed and collected before recording began (see *Appendix 6*).

During the interviews the researcher was able to adapt questions to ensure that they were fully understood by each participant, these questions were mainly open ended to allow interviewees to answer in their own format and provide what they deemed to be relevant information (Janssen and Joha, 2006; Sekaran, 2000). The semi-structured approach meant that the researcher was able to probe interviewees for comprehensive and detailed responses (Sekaran, 2000). Additionally the researcher had the ability to add questions as themes and issues emerged from responses.

Once each interview had been completed, and the recorder switched off, participants were invited to ask any further questions about the interview, the nature of the study and the way in which their data would be used. To ensure that the participants' views were captured precisely each interview transcript was returned to the interviewee via email. This also sought to increase the validity of the data collected (Lincoln and Guba, 1985). They were given the opportunity to add or omit information, confirm their responses to each question and make corrections if necessary. The majority of the participants opted to keep the transcripts as they were and a small number made some corrections (i.e. names of companies); none of the participants omitted any of the original information collected.

The next section will address the development and organisation behind the initial interview prompt.

Initial interview prompt

The interview prompt was organised and ordered into 5 sections with the intention of collecting a coherent and detailed story for each participant:

1. Background
2. Role and structure
3. The organisation
4. Personal progression
5. Personal/anchor related questions

At the end of the interview participants were asked for any other comments that they may have about their job, work or career. This enabled the researcher to collect views about any emerging issues that may not have been captured by the questions in the interview prompt.

The first two sections (background and role and structure) sought to gather demographic facts about each individual. The background section aimed to collect data on professional background, continuous professional development, previous job roles, previous SSC work, and the training individuals had received in relation to their role from either their organisation or a professional

committee to ensure that participants and researcher were not at risk of harm; further details will follow later in the chapter.

body. The role and structure section asked individuals about their job title, their responsibilities, reporting line and, if they were in a management position, details of their team size (see *Appendix 4* for the interview prompt).

The remaining three sections (the organisation, personal progression and personal/anchor related questions) sought to gather individual perceptions on aspects of work, career paths and career anchors. The section on organisation asked questions surrounding individual perceptions on potential succession in terms of filling their current role (and whether this would be internal or external recruitment) in order to investigate the possible 'bottleneck' in progression (Rothwell, Herbert and Seal, 2011). There was a question on the internal labour market (this means both within the SSC and between the SSC and parent organisation) to assess perceptions of opportunities in the sector (and perceptions of external mobility). Interviewees would also be asked about the skills and capabilities that they believe are required by the organisation for succeeding in their current role and any career, skills or succession planning structured through the organisation that the participants are aware of (inspired by Howieson, 2003; and Mohamed and Lashine's, 2003 account of new skills for finance professionals). This was in part to look at the competency side, or talent-based anchors, of Schein's (1978 theory). It also aimed to examine skills for professionals working in organisations and whether the proposed strategic side to their roles (Suddaby and Viale, 2011) existed in the SSC.

This section also asks what the participants believed would be their next natural career move within the current organisation. The question purposefully did not infer the direction of a potential move. These questions aimed to understand the participant's awareness of how their organisation facilitates careers, plans succession and their perceptions of how the internal labour market exists. Official materials and documents would have been available to the researcher to explain and convey the career and succession planning at each centre, however the objective here was to understand how the participants believed this existed within their workplace and in relation to their personal careers.

The personal progression section had a larger focus on how the individual understood their career direction and development (in terms of mobility associated with the boundaryless career; Arthur and Rousseau, 1996). It asked about the skills individuals believed they had to secure future work, barriers to career progression and their views on the external labour market. These forward looking questions were inspired by Schein's (2006) career interview questions associated with the COI. This section also included a question on whether individuals believed that the brand created by their organisation (which could be understood as either the parent organisation brand, or the SSC brand) would help them find work in the future. The notion of 'brand' appeared in the pilot study; it emerged as a theme in the pilot sample whereby individuals were keen to get a 'big name' on their CV by working for the SSC in a job they didn't necessarily intend to stay in long term. Individuals conveyed that finding a successful 'big name' branded organisation to work for was more important than the type of work they were doing in relation to securing a better job in the future. This question in the main data collection interview sought to understand if this existed outside of the pilot study which only captured views from Sri Lanka.

The majority of the personal and anchor related questions were extracted from Schein's (1990, 2006) career anchor inventory (COI). In its intended form, Schein's COI included an interview section to clarify the anchors identified by the 40-item questionnaire. The researcher included a number of these interview based questions in the prompt:

- a) What general place does work have in your life? What is your work-life balance like?
- b) What is the most important career need that you will not give up when forced to make a career decision?
- c) What aspects of your career have you enjoyed the most? Or found most fulfilling? Why?
- d) As you look ahead in your career, what things do you look forward to (or want to avoid)?
- e) How do you see yourself, either as a senior functional or a technical manager in your current role or a general manager?

According to Schein (2006), an analysis of past and potential future occupational decisions provides a deeper insight into determining career anchors; questions c) and d) were selected from the review section of Schein's (2006) career history analysis interview. These questions allow the participants to make historical references to their career and may give insight into the type of work that they value regardless of their current role. Question d) invites the participant to look forward into their career. The question is quite ambiguous and allows the participant to interpret the question as they see appropriate. Aspects to 'look forward to (or avoid)' could be understood as jobs, specific tasks, roles or social elements; leaving this to personal interpretation may provide a greater variance and depth in responses.

Questions a) and e) refer to specific career anchors; a) makes reference to the lifestyle anchor and e) refers to both the technical functional anchor and managerial competence anchor. The interview prompt included a question on lifestyle to provide information on how an individual's work life balance existed in the SSC. Much research has emphasised the importance of the lifestyle career and how the lifestyle anchor often co-exists either as or with the primary anchor (e.g. Yarnall, 1998). How does this occur in the SSC or in differing SSC roles? This question may contribute to the understanding of how these individuals understand their careers.

Question e) asks individuals about their technical functional competence and their managerial competence. The literature on professional roles in the SSC reflected that whilst individuals must be technically competent in their professional area they must also be able to understand the commercial and business aspects to their role with an ability to employ some of their softer skills such as effective communication (Montano et al., 2001; Kavanagh and Drennan, 2008). Those heading up managerial roles in the SSC often come from a technical background, especially in the accounting and finance function. Question e) seeks to understand how technical functional competences exist with managerial competences particularly in participants in management positions. Because of the research objectives in terms of understanding work in the SSC, Schein's (2006) complete career history interview was not used. Using the entire prompt would have given a comprehensive history for each participant, however this level of detail was not required for the purposes of the work.

Question b) looks to understand an individual's priorities in terms of their career (Schein, 2006); again the ambiguity of this question allows variation in interpretation. Using the term 'career need' and avoiding use of career anchors may yield more varied responses and uncover themes relating to career anchors that aren't currently included. Career needs may change over time (Feldman and Bolino, 1996; Rodrigues, Guest and Budjanovcanin, 2013) which is acknowledged by this research. Therefore this research is not suited to a longitudinal approach rather the work aims to form a current 'snapshot' of the individual's perceptions rather than make long-term assumptions based on the current data (Sekaran, 2000).

Finally, at the end of the interview, participants were invited to give any further comments that they had about their job, work or career. This open ended question hoped to capture any themes or issues that had not been picked up in the rest of the interview (as Janssen and Joha, 2006, did in their work on establishing motives for SSC implementation). It also gave participants an opportunity to elaborate on any responses made earlier in the interview.

Analysing the interviews: a grounded theory approach

Grounded theory (Glaser and Strauss, 1967) is a systematic approach to discovering theory through analysis of qualitative data; it aims to:

“...develop a well-integrated set of concepts that provide a thorough theoretical explanation of social phenomenon under study.” (Corbin and Strauss, 1990: p.5).

It serves as a strategy for sifting and analysing data and an organised way of dealing with large amounts of nonstandard data (Martin and Turner, 1986). Grounded theory tends to be an inductive enquiry free of the constraints of predefined hypothesis and begins with data collection and in this case is used to explore research questions. Ultimately grounded theory should not only describe phenomena but be able to explain them too (Corbin and Strauss, 1990).

Grounded theory provides the researcher with a clear strategy for analysis through a process of coding qualitative data (Glaser and Strauss, 1967). Directly after collection the data was openly coded (see Figure 25 for a visual representation of the coding process) by the researcher to highlight emerging themes inductively without limitations or the application of filters (Glaser, 2001). Each interview was studied and coded using descriptive codes. The researcher applied a constant comparative method of joint coding (Glaser and Strauss, 1967); as new themes emerged the researcher 'looked back' to see if (and how) these existed in pre-analysed interviews and then coded them accordingly using NVivo.

The initial coding provided the basic unit of analysis; these themes were then developed into categories (Corbin and Strauss, 1990). The researcher revisited the data on a second occasion to perform another iteration of analysis. This second phase included activities described by Lincoln and Guba (1985) such as surfacing (identifying new categories), filling in (adding subcategories) and also forming dense core categories (Glaser and Strauss, 1967). For example elements of career development were recoded to reflect elements of qualifications, career direction and goals. These themes were then organised into categories which are presented in the results chapter; the conceptual relationships between categories and their relevance to the literature are also given.

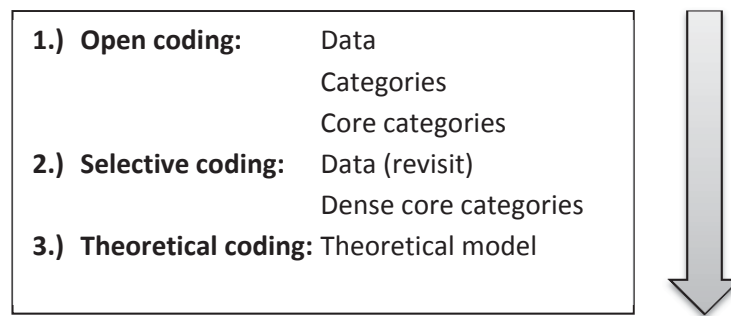


Figure 25: The coding process (adapted from Glaser and Strauss, 1967)

Grounded theory requires ongoing data analysis. Researchers can organise their thoughts surrounding data through reflection. During, and directly after data collection, as a constant process, the researcher wrote memos (Breckenbridge et al., 2012). These constituted the simultaneous write up of ideas about codes and their relationships as the researcher conducted analysis to uncover emergent patterns and themes (Glaser, 1978).

The validity of grounded theory is assessed on its fit, relevance, workability and modifiability (Glaser and Strauss, 1967; Glaser, 1978). The concepts represented by analysis must represent the nature of the data; strategies such as constant comparison and iterations of analysis were used to ensure this (Glaser and Strauss, 1967). Additionally the researcher attempted to reduce interviewer bias by employing inter-rater reliability; discussions with other researchers can produce new insights and increased theoretical sensitivity according to Corbin and Strauss (1990). Three interviews from each sample (Glasgow and Northampton) were randomly selected for evaluation by two of the supervisory team. The supervisory team then read through the interviews summarising the emerging themes from their point of view. This information was then considered and absorbed during the selective coding phase of analysis not to inform analysis but to check that themes had not been overlooked.

In terms of analysing qualitative data, grounded theory was selected because it suited (and fit) the needs of the research through the capacity to interpret complex phenomena (in this case, how the concept of career exists in the SSC). Martin and Turner (1986) dedicated a paper to applying grounded theory in organisational research and the value that can be contributed by producing research that reflects a multifaceted perspective of organisations. Changes to professional work, the nature of careers, and a competitive and cost driven economy all underwrite the issues and concerns surrounding careers in the SSC. The research method must incorporate these complexities and grounded theory is able to do this. Care was taken not to oversimplify coding. Each interview was studied at length, also a random sample was shared with and checked by the supervisory team to ensure that any concepts hadn't been initially overlooked.

Grounded theory was used to enable the researcher to explore more deeply any constructs that relate or may contribute to the career anchors literature, in a shared services context, in line with the research objectives. Furthermore using an inductive approach (in accordance with Glaser, 1978) allowed the researcher to identify themes that are relevant to the field of study whether these had

been predefined through the literature review or emerged during data collection; to this extent the work had a good level of modifiability.

Some of the themes extracted from the interviews were used to inform the quantitative side of the research (in conjunction with the literature and Schein's COI, 1990, 2006). The next section will describe the development of the survey.

3.6.2 Survey development

The literature review has considered and addressed the justifications for the use of Schein's (1993) career anchor inventory in order to understand more about individual career value systems and motivations in larger samples (for example Hardin, Stocks and Graves, 2001). Whilst there are a number of debates that exist in how career anchor data should be used and the way in which careers exist (i.e. independently or in relation to one another), studies that use the inventory have provided insights into the values of workers in different industries and countries (i.e. Hardin, Stocks and Graves, 2001; Marshall and Bonner, 2003; Ituma and Simpson, 2007; Danziger, Rachman-Moore and Valency, 2008). The survey used in this work is heavily based on Schein's (1993) original career anchor inventory but does include a number of items that have been formed from the literature, pilot study and interview analysis.

The online 70-item survey (disseminated in May, 2014) consisted of two sections which aimed to capture different types of data (the full version of the survey can be found in *Appendix 7*). The first section sought to capture information on demographic factors (accounting for 20 of the items). This was followed by an updated version of Schein's (1993) career anchors inventory (COI) consisting of 49 items. The final item of the survey was an opportunity for respondents to add 'further comments'. This section will describe the development of the survey looking in detail at the formation of the two sections and then describing the dissemination process and limitations of the survey.

Survey section one: demographic information

To understand more about the workforce in SSCs it was important to capture a number of demographic factors. Demographic information has been important in a number of other studies on career anchors (for example see Yarnall, 1998; Hardin, Stocks and Graves, 2001; Marshall and Bonner, 2003) in order to understand more about the workforce and to examine the relationship between the two. An explanation of how these variables were coded is given in the results and analysis chapter.

Forming categories

For each of the items in the general demographic section the researcher had to define the way in which the respondent answered the question. For many of the items this involved defining grouping responses into categories for the purpose of analysis. Careful consideration had to be given to each item to ensure that respondents could provide an answer that accurately reflected their characteristics and did not exclude any potential responses.

In setting age categories the researcher based the groupings on baby boomer (Williams et al., 1997), generation Y (Cole, Smith and Lucas, 2002; Weiler, 2004; Nimon, 2007), and Generation X (Williams et al., 1997) classifications as detailed in Table 21 below.

Table 21: Age categories

Age range response categories	Classification	Years covered
Under 17		N/A
18-24	Generation Y	7
25-34		10
35-49	Generation X	15
50-60	Baby boomers	11
61 and over		N/A

Williams et al. (1997) specified generation X individuals as those born between 1965 and 1976 (which at the time of the dissemination of the survey meant those between the ages of 38 and 49). These were shifted slightly by the researcher in an attempt to keep the years covered by each of these categories as even as possible given the restrictions of defining by generations. Generation Y and the baby boomer categories were split down so that the researcher could understand more about the sample; somebody aged 17 may have very different experiences to somebody aged 34.

These classifications were selected because of the frequent reference made to them in discussions surrounding knowledge based work addressed in the literature review surrounding professional work (see Clarke, 2001; Bogdanowicz and Bailey, 2002; and Erickson, 2010). Much of the work talks about the challenges for the different generations in relation to advances in technology, different ways of working and the development of sustainable leaders. These themes are echoed in the SSC literature where the work occurring is largely knowledge based and enabled by technology (in similar vein to outsourcing arrangements; Barnes, 2004). This may present a challenge for some age ranges, but may be second nature for younger workers. The categories defined here hope to capture some of these differences between generations in terms of career anchors (demonstrated by Hardin, Stocks and Graves, 2001).

Universal terms were used for education with both 'high school' and 'secondary school' being used for the lowest denomination of education. The response had six options: high school/secondary school, college, university or higher education, postgraduate and PhD. In this item (and quite a few others) there was a final response option provided for respondents to enter their own text if they believed their response was not covered in the categories defined by the researcher.

The employment cluster items sought to address issues that were very specific to working in SSCs. This included information on who they worked for, their employment status (as a permanent or temporary worker or an individual that is on a secondment) and the organisation that they were employed by. Whilst a person may be working for Oilco's SSC they may be employed by another organisation that either sources workers or manages some of the work occurring in the SSC. It was important to acknowledge the difference between where somebody works, who they work for and

who manages their contract. This is founded on the differences between SSC types as defined in the literature review. For instance, hybrid captives use both in house staff and business process outsourcing companies (BPOs). Whilst the researcher understands the reality of the organisational structure at Oilco's SSCs (as described earlier), it is important to understand individual perceptions of their work. Additionally there may be exceptions; for instance senior personnel may be contracted in temporarily.

In addition to asking whom it was individuals perceived they worked for, respondents were also given the option to answer with an external agency, a business process outsourcing company (BPO), state that they were self-employed, or declare 'other'. It was then important to clarify who managed the individual's contract of work. If the individual was employed by an organisation that was not Oilco they were then asked an extra question that asked to determine who managed their contract (either Oilco or the other entity stated in the previous question). Further to this enquiry, these respondents were asked where their work was physically located. Did participants work from one of Oilco's SSCs, from their home, or work that involved travel or a location based around a differing organisation that managed their contract? These ideas had been formed during discussions with practitioners in the Sri Lankan pilot study and at the Loughborough-CIMA working fora on shared services. They had been further considered in light of the literature on the physical mobility of work (i.e. Sullivan and Baruch, 2009). The data here endeavours to capture the variety in working arrangements that is occurring in contemporary ways of working, such as SSC work.

The remaining questions in the employment cluster asked individuals about their role in the SSC. The categories that formed potential responses here had been refined through the pilot study in Sri Lanka, discussions at the Loughborough-CIMA Forum on Shared Services and reference to the literature (i.e. Farndale, Pauwe and Hoeksema, 2009). These consisted of team member, technical expert, team leader, manager, senior manager, regional manager, global manager, vice president or other.

With self-report there is the risk of respondents falsifying their answers to this type of question. There is also a risk of confusion between terms (Sekaran, 2000). The researcher attempted to keep the terms as simple and self-explanatory as possible. The tool used for dissemination of the survey allowed for note boxes to be opened to explain each term, this may have helped reduce any ambiguity. It was important to understand whether individuals perceived themselves as team members or as technical experts (this had been highlighted in the pilot study). The difference here is that technical experts are employed in a very specific area of finance which requires a degree of specialist training and education (such as tax). Team members may be executing financial work but this may be more process based rather than technically informed. This difference was explained in one of the note boxes in order to clarify this.

Finally in this section, individuals were asked what they may expect their role to be in the future at the SSC. They were given the option to say 'I don't know' or enter their own text in the 'other' option (this accounted for those who did not see their future in the SSC). The categories for this response were the same as for the roles of the individual. This forward looking question was, again, inspired by Schein's (2006) approach to career anchors through interviews.

The next cluster, professional work, asked respondents if they were part of a professional body (this concept was again explained in a note) to which they could answer yes, no or previously. It then asked who this professional body was and their professional tenure (if applicable). Similarly the cluster on shared services work asked if the individual had worked in shared services before and if so for how long.

Survey section two: Schein's Career Anchors Inventory

Schein's original inventory

Section two comprised the career anchors inventory (COI) part of the survey. This utilised Schein's (2006) version of the original 40 item COI but also added some supplementary items which will be discussed further on in this section.

It is important to note that Schein (1990, 2006) has previously stated that the COI is not a standardised test to classify workers nor is it intended to be used as a diagnostic tool (p.1). This is not often acknowledged or defended against in work that employs the COI. The items were originally designed as a tool for self-reflection (in conjunction with a number of other reflective activities including an interview) rather than a test to measure and compare populations. A wealth of previous research has shown that the COI is suitable to measure individual career values and motivations over large groups, the details of which were covered in the literature review (see Igbaria, Greenhaus and Parasuraman, 1991; Nordvik, 1996; Yarnall, 1998; Hardin, Stocks and Graves, 2001; and Marshall and Bonner, 2003 to name only a few). Furthermore, the COI appears to be robust over a variety of cultures that it has been used in (Marshall and Bonner, 2003; Ituma and Simpson, 2007) and industries and sectors (i.e. Hardin, Stocks and Graves, 2001).

The items appeared, in this research, as they did in Schein's original COI (1993, 2006) however the researcher made adjustments to the wording of some of the items. This was either to make the item easier to understand or eliminate any ambiguous phrases, for example:

1. "I will feel successful only if I become a high-level general manager in some organisation"
Changed to...
"I will feel successful only if I become a high-level general manager in an organisation"
2. "I have been most fulfilled in my career when I have been able to solve seemingly unsolvable problems or won out over seemingly impossible odds"
Changed to...
"I have been most fulfilled in my career when I have been able to solve seemingly unsolvable problems or overcome seemingly impossible odds"

Schein's original 40-item inventory was supplemented by nine further items to explore dimensions of career anchors that had been suggested by the literature but had been tested empirically.

Suggested supplementary anchors

So far, the body of academic literature on career anchors has only speculated about the way in which anchors may have changed or evolved. There does not appear to be any work that has been empirically tested updated or altered versions of the COI however there has been suggestion that career anchors should be updated for the 21st century (Baruch, 2004; Suutari and Taka, 2004) to reflect the changes in the working environment. This is somewhat verified in existing empirical work. Many outputs from factor analysis studies show that some of Schein's original career anchors are split into different dimensions as noted in the literature review (See Igbaria, Greenhaus and Parasuraman, 1991; Petroni, 2000; Sumner, Yager and Franke, 2005; Marshall and Bonner, 2003; Danziger et al., 2008). The current research attempts to contribute and extend theory on career anchors by adding nine extra items to the COI which aim to test how the security/stability anchor may have changed and potentially capture a new proposed anchor (global working). There have been calls for research that takes into account various career orientation typologies such as Schein's (1978) career anchors; Gubler, Arnold and Coombs (2014) identified clusters of career orientations that appeared to have close links with Schein's career anchors (1978).

Security/stability – proposed anchors

Schein's (1990) COI measures the security/stability career anchor through the following five items:

- "Security and stability are more important to me than freedom and autonomy."
- "I would not stay in an organisation that would give me assignments that would jeopardise my job security."
- "I usually seek jobs in organisations that will give me a sense of stability and security."
- "I dream of a career that will allow me to feel a sense of stability and security."
- "I am most fulfilled in my work life when I feel that I have complete financial and employment security."

It is clear from these items that Schein's concept of security/stability is not reliant on a single organisation. It is in this way that Schein's work acknowledges the interplay between individual values and the organisation for which they work and does not focus on organisational careers as one may expect from research dating back to the 1970s. Schein's five items allude to the construct of security/stability as something that is formed of employment and financial security, however factor analysis explorations have suggested there may be a number of other facets involved in security and stability (see Igbaria, Greenhaus and Parasuraman, 1991; Petroni, 2000; Sumner, Yager and Franke, 2005; Marshall and Bonner, 2003) and that it cannot be explained by a single career anchor.

There have also been suggestions that the concept of employment security is dated and perhaps 'employability' security is more relevant to 21st century workers (Marshall and Bonner, 2003; Baruch, 2004). Indeed, Schein (1990) himself agreed that the anchor may require updating to reflect employability. Employment simply suggests the state of having paid work (Oxford Dictionary, 2015) whereas employability is the ability to be employed which involves gaining initial employment, maintaining employment and obtaining new employment (Hillage and Pollard, 1998). To secure employability individuals will build a number of assets in terms of skills, knowledge and attitudes which they may seek independently or facilitated by the organisation for which they work (Kanter, 1994; Hillage and Pollard, 1998). As a post hoc comment, the interviews certainly suggested that

building and nurturing skills was important to interviewees and discussion around skills dominated much of the interview outputs. This, in combination with the suggestions from the literature, gave the researcher sound reasoning to examine 'employability security/stability'.

The researcher wanted to preserve the split in Schein's (1990) original security/stability items that other researchers have identified and attempt to extend each sub-factor to explore the differences between them. Two extra items were added to understand if employability security/stability existed as a career anchor:

- "I dream of building a skill base in my work to secure me employment in the future."
- "I have always sought out work opportunities that allow me to develop relevant skills and capabilities to develop my career."

Cronbach's α for these two new items was .702 which suggests good internal consistency (Tabachnick and Fidell, 2006).

A further two items were added to explore the other side of the 'split' in the original security/stability anchor. These items were developed from a problematization viewpoint (Alvesson and Sandburg, 2011) and sought to challenge the assumption that work has become less to do with organisations and is more focused on the individual. The literature review has already suggested a clear juxtaposition between professionals becoming embodied by organisations and influencing organisational strategy, and the decline of the organisational career. The interplay between workers and organisations has been consistently conveyed in the literature review in terms of professional work and is also heralded by Schein (1990) in his work on careers despite the attention given to individual career management that became very popular in the 1990s (see Arnold and Jackson, 1997). Because of this the researcher has proposed two items to explore organisational security/stability:

- "To me, career success means having been able to sustain my employment in one organisation or occupation."
- "Being an integral part of a single organisation is an important aspect of my career."

Cronbach's α for these items was .6 suggesting acceptable internal consistency (Tabachnick and Fidell, 2006; Pallant, 2010). The researcher had to exercise caution when making assumptions about career success and whether this was subjective or objective. The stance of this work is to understand individual perceptions of careers so careful attention was paid to the wording of the items to ensure they did not suggest objective career success (which could be understood through remuneration and status rather than an individual's experience of achievement; see Gunz and Heslin, 2005).

In addition to the findings from the literature review the creation of two items to explore organisational security/stability was justified by the initial data from the interviews. Many of the interviewees spoke of their career progression within the organisation they currently worked for. There was not an overwhelming suggestion that individuals were frequently moving between organisations.

Supplementing security/stability with extra items surrounding employability and organisational security/stability is not necessarily suggesting that employability and organisational elements of security exist entirely separately. The literature and interviews suggest that employability security is focused on individuals' motivations to a greater extent than organisational security. The nature of the current study is largely exploratory and is guided by the previous results of exploratory factor analysis study which suggest two dimensions of security (Petroni, 2000; and Sumner, Yager and Franke, 2005). Understanding if employability and organisational security/stability existed separately was considered to be a logical extension in exploring the relevance of one of Schein's (1990) original anchors in contemporary working environments.

Global working – proposed anchors

In terms of working contexts, and especially within the shared services sector, the notion of working cross cultures and borders is prominent from the literature. This is also evident in the changing nature of professional work (Muzio et al., 2011). Furthermore the concept of working globally is relevant in the careers literature with many studies investigating the different ways in which, and how, careers have become global (i.e. Dickmann and Harris, 2005; Carr, Inkson and Thorn, 2005). There has also been specific reference to how the global nature of 21st century work is neglected in Schein's (1978, 1990) career anchor theory which could be attributed to the increase in physical mobility of individuals more recently (Lyons et al., 2015).

It was Suutari and Taka (2004) who first suggested an 'internationalism' career anchor. They studied the career anchors of global managers through a qualitative research setting and found that internationalism was a major anchor for this sample. The anchor was empirically tested by Cerdin and Le Pargneux in 2010 on a sample of 303 French expatriates; it echoed the findings of Suutari and Taka (2004) and found internationalism was a very important anchor, especially for self-initiated expatriates.

The measure for internationalism as a career anchor was introduced by Cerdin (2007) and consisted of the following items (in Cerdin and Le Pargneux, 2010: p.293):

- "I dream of an international career in which I can travel and work with people from various cultures."
- "Working abroad is very attractive to me."
- "I will feel successful in my career only if I manage to work in an international environment."
- "I would rather leave my organization than accept an assignment which would exclude the possibility of international mobility."
- "I dream of having a career that will allow me to have international responsibilities."

Since the dissemination, collection and analysis of the current survey this work has been extended. A notable study on internationalism as a career anchor was published by Lazarova, Cerdin and Liao (2014) which again supported the existence of internationalism as a distinct career anchor in a sample of 592. Using Cerdin's (2007) items the study suggested the internationalism was largely based on the international mobility of the sample. It is important to note that the sample here,

similarly to Schein's (1978) sample, consisted mainly of students (90% of the sample were enrolled on part time programmes such as EMBA's and HR degrees).

For the purpose of the current study, the researcher has decided against employing Cerdin's (2007) internationalism career anchor measure. The suggestions from the interviews conducted as part of this thesis indicated that individuals considered themselves as working globally (the term 'international' was not referred to). This accounted for those who were highly physically mobile and those who were working from one location but with many different countries. The researcher believes that Cerdin's (2007) scale does not account for this latter point and is perhaps too focused on mobility of participants to be relevant in this work. Of course this is highly suitable for a sample of expatriates but may not translate to those working in the shared service centre. Furthermore, the current study is not purely investigating international work or careers but rather exploring the emergent issues for professional workers in shared service centres as a whole. For these reasons the researcher instead suggests an anchor on 'global working' which is deemed more suitable for the current study and was, to an extent, justified in the interviews.

For the purpose of this study the term global work is defined as work that is not limited to a single country; individuals that are engaged in global work will not perceive physical location to be a boundary in pursuing their careers. Furthermore, global working will involve being part of a global team and/or having exposure to the global operation of organisations for which one works. This isn't overly reflected by Cerdin's (2007) scale.

Five items were devised to measure global work in the same way that Schein (1990) uses five items for each anchor in his COI:

- "I dream of having a career that will allow me to work as part of a global organisation, or manage a global team."
- "I will feel successful in my career only when I am part of a global team or operation."
- "I am most fulfilled in my work when I am able to contribute to the global operation of the organisation that I work for."
- "I would not stay in an organisation that does not allow me to work on a global scale, or as part of a global team."
- "I dream of working in a number of different countries as part of my career."

Cronbach's α for these items was .797 suggesting good internal consistency (Tabachnick and Fidell, 2006; Pallant, 2010).

Measurement of anchors (Likert Scale)

As with Schein's (1990) COI, the current study uses a Likert scale to capture the responses of the participants. Originally Schein (1990) used a four point scale as follows: 1= never; 2= seldom; 3= often; 4= always. This method can force participants to make a choice and does not allow for individuals to not have an inclination in terms of items. A five point Likert scale was adopted (as it has been in many career anchor studies, e.g. Lazarova, Cerdin and Liao, 2014) to allow for a null option. This also allows for further investigation into how career anchors exist. For example, a four point scale limits answers and also forces a direction for participants; using a five point scale can

increase the variety of responses and give a better indication of the strength of a response. In this way it may provide data on secondary anchors that has been suggested by a number of authors (i.e. Feldman and Bolino, 1996; Yarnall, 1998). The Likert responses for the current survey are therefore:

1= Strongly disagree

4= Agree

2= Disagree

5= Strongly agree

3= Neither agree nor disagree

Piloting the survey instrument

The survey was piloted before it was sent to the sample for data collection. This was purely to troubleshoot the survey in order to identify any problems or confusion surrounding the wording of the questions, the format of the survey and to gather general feedback. The survey was sent to a group of 15 people consisting of colleagues and personal acquaintances (the majority of these had English as their first language). The pilot confirmed that the survey took around 12 to 17 minutes to complete.

There was some feedback relating to the wording of some of the demographic questions, particularly question nine which asked individuals who their employment contract was with. This question was optional but the respondents from the pilot did not feel this was made clear; to rectify this, the researcher added a note before the question to clarify whether or not respondents should answer it.

Some respondents felt that the survey was a little monotonous. It was not feasible to shorten the survey because of the risk of losing important responses, so in an attempt to overcome responder fatigue the researcher split the career anchor questions into four pages and also inserted a progress marker on each page.

Overall the pilot survey confirmed that the system (Bristol Online Surveys) was suitable and that the format and questions were clear for respondents. This activity also allowed the researcher to handle the data for analysis and ensure that the format and coding of the responses was compatible with the chosen statistical analysis package (SPSS); no problems were experienced in regard to this.

Dissemination

The survey was disseminated to 500 staff working in finance at Oilco's SSC. The researcher had to ensure that the sample size was suitable for quantitative analysis. According to Stevens (1996) when the sample size is large (over 100 participants) then 'power is not an issue' (p.6). This was distributed as an online survey using Bristol Online Surveys, a survey tool provided by Loughborough University. The survey was disseminated over five countries: UK, Poland, India, Philippines and Malaysia. Dissemination was facilitated by Oilco once the sample requirements (as outlined previously in this chapter) had been clarified with the organisation. The survey yielded a response rate of 63.8% (n=319). The link to the survey was sent out via email to participants' work email addresses from an internal email address with the sponsorship of management at Oilco SSC.

Limitations of the survey

As with the majority of surveys there are a number of limitations. This section has already briefly addressed problems of responder fatigue and responder bias. These elements cannot be completely

controlled for, however the researcher has taken steps to try and reduce the impact of them by wording questions clearly.

Another potential limitation is the involvement of the case study organisation in disseminating the survey. Although the independent nature of the survey was clearly explained and then reiterated in the confidentiality statement that preceded the survey, respondents may still feel that this survey is accessible to Oilco. This may mean that they are more inclined to be positive about their work and potential progression. Some of Schein's (1990) original items use phrases such as 'I'd rather leave my organisation than...'. If respondents think that Oilco have access to the data collected in this study then they may answer this question more conservatively to indicate that they wish to pursue their career at Oilco. The researcher has taken steps to make it clear that the survey is independent of Oilco and that each response is anonymous. This is clearly declared on the confidentiality agreement which respondents must accept before proceeding to the survey questions. The researcher has attempted to reduce the impact of such problems, however it is impossible to completely control for issues like this.

Quantitative analysis

The data from the survey will be analysed using SPSS Statistics 22 (Pallant, 2010), a statistical analysis software package. The analysis will examine the original anchors defined by Schein's theory (1978, 1990). The analysis will investigate these in terms of demographic factors and relationships and then assess the structure of career anchors for professional workers in the SSC through exploratory factor analysis. The quantitative data and analysis seeks to contribute to answering RQ4: Can the use of a traditional theory (Schein's career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC?

The particular data coding details will be addressed in the results and analysis chapter. The analysis will begin with correlation analysis which will serve two purposes. Firstly, correlations will be run between each original career anchor to understand whether each career anchor existed independently or was related to another (the latter suggested by Feldman and Bolino, 1996; Yarnall, 1998). Second, correlation analysis will be performed between the career anchors and the demographic factors to understand whether relationships exist between these.

Next the data will be subject to factor analysis. Much of the empirical work surrounding Schein's career anchors involves the use of factor analysis to confirm the model in differing demographic and organisational conditions. Perhaps the most notable is that by Marshall and Bonner in 2003. This particular study used data from 423 graduate management students residing in Australia, USA, Malaysia, South Africa and the UK giving both a cross-generational and a cross-cultural approach to career anchors. Marshall and Bonner (2003) employed a 50-item questionnaire consisting of a section on demographic information and a second section containing Schein's (1993) original 40 items to measure career anchors. The majority of factor analysis studies of Schein's career anchors tend to follow this format (see Yarnall, 1998; and Hardin, Stocks and Graves, 2001), however none appear to adapt the questionnaire in search of confirmation or investigation of an updated career anchors inventory. In relation to RQ4, this research endeavours to explore if career anchors exist as they do in Schein's (1978, 1990) original narrative, or whether new working contexts and the

changes to professional work and careers mean that these are different in this particular situation. Specific detail on the factor analysis method will be provided in the analysis chapter.

3.6.3 Second set interviews: Printco – Barcelona

During the analysis stage of the survey, the researcher conducted a second set of face-to-face interviews over three days (Sekaran, 2000) at Printco's shared service centre in the Sant Cugat area of Barcelona, Spain (May, 2014). This centre was selected as it represented a very young centre in terms of the SSCs in the overall sample and this may provide different insights into the reality of SSC work for professionals. The interview schedule remained as it did for the first round, however certain questions were given more attention or probing in light of the findings from both the previous interviews and the data coming through from the survey. These themes from the interviews included the branding of the centre and who the individuals identified with (either the parent organisation or the SSC). The data from the quantitative survey suggested that the 'lifestyle' anchor (Schein, 1978, 1990, 2006) could be probed further. The researcher asked for further detail on what contributed to perceptions of work life balance (i.e. during the first set of interviews flexible working and virtual working was highlighted as something that influenced lifestyle). Once again, the interviews were recorded and transcribed verbatim. Generally the questions remained similar as this was the first set of interviews to be conducted overseas. The researcher believed that a certain level of consistency was required to see whether issues and themes in the UK were also occurring in Spain.

3.6.4 Follow up interviews: Oilco – Kuala Lumpur

A final set of seven interviews were conducted via telephone with employees at Oilco's Kuala Lumpur SSC during January, 2015. The centre in Malaysia was selected as it represented another well-established centre, but one that was located outside of the UK (the other established centres in this research were in Glasgow and Northampton). Pacific-Asian countries are host to many SSCs (Accenture, 2015) and therefore the researcher felt it was important to include a country, like Malaysia, in the data. These interviews served as an opportunity to follow up on, and confirm, themes and output from the previous interviews and survey, but also to investigate whether there are any other themes that could be potentially investigated in forthcoming work. Again, the phone calls were recorded and then transcribed verbatim (Sekaran, 2000).

Once again the researcher asked the original questions from the first set of interviews with the objective of collecting some common data for exploration. In terms of probing pre-existing themes more detail was asked on management skills as part of professional work in finance at the SSC in Malaysia as this was a theme that had been identified in the previous interviews. A detailed account of other themes arising from the follow up interviews is given in the analysis chapter

This was the very final stage in both the data collection and was the last data set analysed. The data were analysed deductively, through grounded theory, from the coding strategy from earlier interviews (Glaser and Strauss, 1967). Open coding was limited at this stage to any themes that consistently reoccurred across all interviews.

3.7 Ethics

Ethical concerns have been addressed throughout this chapter, however the details of these will be summarised here.

The researcher adhered to the guidance of the ethics committee at Loughborough University. The proposal had to be submitted and approved by this committee before data collection commenced. The aim of this was to ensure that there was no risk (either physical or mental) to both participants and the researcher. The researcher approached the subject of future careers sensitively; some of the questions surrounding succession may have caused participants worry or concern. It was made clear to interviewees that questions surrounding the nature of predicted successors endeavoured to gather information about skills and talents not that their organisations were looking to replace their roles.

Each interviewee signed a consent form which outlined the nature of the study and how the data from their participation would be used and displayed (these have been stored securely by the researcher). In terms of the qualitative survey, the respondents had to read through and agree to these terms before they could start the survey. The consent material informed participants that they were able to withdraw their data if they desired (Sekaran, 2000). Measures were taken in the interviews to ensure interviewees were happy with the use of their transcripts. Furthermore transcripts were reviewed and agreed upon by interviewees before the analysis stage. All materials were also checked by the participating organisations to ensure they were suitable for use and dissemination.

3.8 Limitations

Limitations surrounding the methodology of this work have already been addressed in the main text of this chapter. The researcher acknowledged that the involvement of the organisations in arranging and facilitating data collection could impact the results. Whilst objective criteria was provided to both Oilco and Printco, in terms of the arranging interviews and recruiting participants, there may have been a level of subjectivity on the part of the organisations. Interviewees who matched the criteria may have then been selected for a number of other reasons such as their willingness to participate, the way in which they represent the organisations under study and their availability. The actual results reflect a good mix of roles and experience with regards to their organisational and professional experience.

3.9 Methodology Summary

The methodology chapter has looked in depth at research strategy and design, the pilot study and the many details concerning data collection in a mixed method approach.

The methods within this work do not assign themselves to a single school of thought; rather the methods are based around the research questions and problem (Hanson et al., 2005) which represent the 'messy' nature of conducting research in a dynamic, complex and multidisciplinary business context (Parkhe, 1993). Generally speaking, the philosophical standpoint of this work is that of social constructionism (Berger and Luckmann, 1966), however there are nuances under this general umbrella term that link to the research strategy and analysis techniques. The work has been influenced by the literature but also by the researcher's immersion into the field of study (namely professional work in shared services). This interaction has shaped and developed both the research and researcher. The data collection occurred over four stages (set one of interviews, the survey, set two of interviews and follow-up interviews) and captured views from six countries (UK, Spain, Malaysia, Poland, India and the Philippines). In terms of ethics, the researcher adhered to Loughborough University's guidelines with the data collection techniques being approved by a committee before commencement. Some limitations have been addressed in terms of the methods, and the researcher has applied a critical view when assessing data collection techniques and strategies by giving consideration to alternatives and acknowledging critics.

The scope of data collection has been quite ambitious in order to gather a good amount of deep, rich qualitative data and a more etic perspective on career anchors over a large sample. Upon reflection the amount of data collected could have been limited somewhat, however the data are fit for purpose (in terms of investigating the research questions) and have ensured that the researcher can provide a good level of depth and breadth. The analysis chapter will follow.

Chapter 4: Results and Analysis

4.1 Introduction

The structure of the results and analysis chapter follows the chronology of the data collection process in order to capture the overall exploratory nature of the research, which draws on both inductive and deductive approaches; it will consist of four subchapters (see Table 22).

Table 22: Chapter structure overview

Subchapter Title	
Results Part One:	Pilot study: Feedback from analysis
Results Part Two:	(Qualitative) Interviews
Results Part Three:	(Quantitative) survey
Results Part Four:	Follow-up interviews

It begins with a brief report surrounding the findings of the pilot study (as described in the methodology). This was purely investigative work before the data collection tools had been confirmed. This analysis, in part, shaped the format of the first set of interviews.

The next section will present the findings from interviews at Oilco's UK-based SSC and Printco's UK- and Spain-based SSCs. The analysis in this section is focused around the following research questions:

- RQ1 What are the individual experiences of work and careers for finance professionals currently working in SSCs?
- RQ2 In which ways does work in the SSC implicate professional work and careers?
- RQ3 How do individuals working in professional roles in SSCs understand and navigate their careers?

Qualitative analysis allowed the researcher to delve into the themes that were relevant to these research questions as a predominantly inductive activity.

The results of the survey follow. This was completed by 319 participants from Oilco's SSCs in five locations (UK, India, Malaysia, Philippines and Poland). Analyses were guided by themes emerging from the interviews and literature. This extended the investigation in terms of exploring how career anchors exist in the SSC. It sought to give insight into whether traditional theory was useful in this context and what it could reveal about careers in the SSC in order to fulfil the needs of research question four:

- RQ4 Can the use of a traditional theory (Schein's career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC?

Lastly, this chapter will present the results of a final set of interviews conducted via telephone with employees from Oilco's Malaysian SSC. The purpose of these interviews was to clarify findings from

the previous analyses in relation to all four research questions in line with the exploratory nature of this work.

4.2 Results Part One: The Sri Lanka Pilot Study: Feedback from Analysis

The data from the pilot study in Sri Lanka reflected six areas of discussion among the interviewees:

- Accounting qualifications
- Keeping it in the SSC
- Progression in the SSC
- The importance of being innovative
- The reputation of the SSC: Global operation or small time data processing?
- Moving forwards with rural sourcing

4.2.1 Accounting qualifications

Many senior positions within Sri Lankan (SL) SSCs are filled by accountants who are chartered, a member of ACCA or a member of CIMA. These accountants have come from a technical background working within large consultancy firms or advisory and auditing roles within other organisations. The consensus is that a strong technical background is a 'must' if you want to reach the top of the SSC organisational structure; CIMA members also appreciate the business slant that the qualification contributes to their practical knowledge:

"I would say that having the technical understanding of how accounting works is necessary in the SSC; how can you manage a process that you don't understand the finer detail of?"

There appears to be a myth surrounding the impact of a Management Accountancy qualification; in many cases it appears that young people believe that attaining certification is a quick fix to more senior positions. Attrition levels within the SSC could be negatively impacted by this; there is a primary need to complete and practise at a basic level within the SSC. The structures are very flat generally, and this is also reflected in Sri Lanka. Progression is something that arises when the organisation recognises talent and the individual strives towards a promotion.

4.2.2 Keeping it in the SSC

Seniors within the SSCs here are keen to promote working from a junior level upwards in the SSC as a career plan rather than a two-year 'work experience' opportunity; some SSCs have got clear strategies for keeping their attrition rates low including bonus remuneration, training (including overseas experience), qualifications and 'grooming' techniques for high potential employees:

"Some juniors come in to our organisation just to get the experience and then move on."

"We will send some people overseas to gain that extra 'global' experience that will put them in good stead for a higher position in the SSC."

Among the senior members of the SSC there is an appreciation and need for the management challenge. This includes those 'soft skills' that aren't necessarily instilled by professional technical training. In-house training or some professional bodies cater to these requirements. These employees are enthused by the fresh challenges of the SSC and in some cases, the way in which it fits in with their work-life balance:

"There isn't a fixed time you must arrive at work, it's really flexible which is a great thing."

4.2.3 Progression in the SSC

Is there or is there not an issue concerning the progression of a career within the SSC? This is an area of debate and it varies greatly between organisations. Whilst some organisations give their employees the impression that all development is being driven into the core activities rather than the 'sideshow' SSC, some organisations are taking clear steps to create a feasible career path within the SSC for those who want it.

"If individuals don't want to work within the SSC there is opportunity for them to move out into other roles in the business after their time in the SSC."

The current research shows that there is scope in a number of organisations for those showing potential to move vertically upwards in their SSC-based career.

4.2.4 The importance of being innovative

The challenging element of the senior role in the SSC is something that motivates and drives these employees. To ensure sustainability of the SSC (Sri Lanka sees growth however they are wary of a pendulum effect of interest and investment in the area (SLASSCOM, 2013a) innovation surrounds processing, ways of working and ways of capturing data which must continually be developed. This innovation could come from senior members or a simple questioning by a junior.

"It is the challenges of working in the SSC that keep me enjoying my work and happy in my career choices."

4.2.5 The reputation of the SSC: Global operation or small- time data processing?

There is a large level of automation within SSCs in Sri Lanka. This is a direct consequence of the standardisation, accountability and visibility required for the successful operation of the SSC. In Sri Lanka, language is an important component of the SSC; workers must be able to communicate in a common way across worldwide branches which often means being able to speak English. Some organisations are overcoming the hurdles that language barriers cause.

"The SSC goes beyond transactional work; younger people need to understand this."

There are now software packages that are able to translate whole documents which are submitted to the SSC. These text-based elements are continuing to open up SSC work opportunities in rural locations.

4.2.6 Moving forward with rural sourcing

'Rural crowd sourcing' is an interesting phenomenon that is cropping up in Sri Lanka and perhaps the epitomic example of innovation occurring within SSCs. The concept behind this is sourcing the workforce from rural locations because people in these locations tend to have different work requirements compared to those in the city. An example of this would be women in village locations. They would like to bring in some money, they do not believe work or the concept of a career (as defined in Western-centric literature) is a priority in life and therefore they do not expect progression. Additionally, they want to be home on time to cater to their family's needs (both in terms of work life balance and financially).

"The women don't want progression, they are happy with their jobs."

Processing invoices and other lower level tasks are something that such communities welcome; it seems to be a win-win situation for both parties. The organisation will find that data processing jobs are synonymous with the majority of these communities and therefore attrition rates could be lowered. Not only do the workers benefit from bringing home a wage, but this development could also play a part in digitalising villages, opening up lines of communications and even driving infrastructure and road access progression.

"These rural centres are impacting the economies of the village in a positive way."

The idea of 'crowdsourcing' has been introduced in some areas of literature (such as IT) as primarily an internet-based collaborative activity (Estellés-Arolas and González-Ladrón-de-Guevara, 2012) with examples in society such as Wikipedia which crowdsources its information to form an online encyclopaedia. Taking some of the simple processes out of professional service work, like accounting, and then running these from rural locations where the cost of labour is minimal is a concept yet to be explored in academic literature. In terms of the outputs from the Sri Lanka pilot study, this work is not considered an exploitation of cheap labour, rather that the concept works both ways and is valued by Sri Lankan rural communities and the organisation which operates it (at least in this context and from the opinions relayed to the researcher). The exploration of rural crowdsourcing is certainly an opportunity for original research however it falls beyond the scope of professional work and careers for the purpose of this work.

4.2.7 Summary

The pilot provided a good opportunity for the researcher to practise and then refine the qualitative stage of this research. Moreover, this pilot study produced major outcomes in its own right such as the practice of rural crowdsourcing which sadly falls beyond the scope of this work.

In terms of research development, it allowed the researcher to understand a little more about the potential depth, richness and value of the data that could be captured in the main data collection. The application of the interviews that form part of Schein's career anchor inventory was also tested during this pilot. Schein (2006) noted that interviews were a key part of determining an individuals' career anchor and in understanding aspects related to the individual's value system within their job and motivational factors. The analysis of the pilot interviews showed Schein's interview questions

could be utilised in this work; interviewees were able to understand these questions and answer them in a way which reflected their values in terms of their own careers.

In addition to refining the method of data collection, the output from these interviews has also contributed to an executive report for CIMA titled 'Transforming the finance function: Talent management for world class performance in offshore business service centres – best practice in Sri Lanka' (Herbert et al., 2014). The themes uncovered in the analysis of the interviews highlighted a number of challenges and opportunities for SSCs in Sri Lanka; those especially relevant to this thesis included accounting qualifications, 'keeping it in the SSC' and progression in the SSC. The unpredicted discovery of rural crowdsourcing has proven to be a subject that has provoked much interest and conversation in terms of the Loughborough-CIMA working forums on shared services.

Generally, there is a suggestion that challenges exist for careers but also that some organisations are attempting to tackle issues of high turnover and the limited progression that some workers may experience in such flat organisational structures. These results are specific to Sri Lankan SSCs but may potentially exist elsewhere. The themes and outputs from the pilot were considered when drafting and designing the interview schedule and devising the quantitative survey.

4.3 Results Part Two: (Qualitative) interviews

The complex nature of the qualitative data collected in the current research has illuminated a number of interesting themes. The objective of the interviews, in line with the research questions, was to draw out rich data around the intersection of working in the SSC, professional work and careers to how individuals understand and navigate their careers. Similarly to Glaser and Strauss's (1967) grounded theory approach, the data was openly coded into categories and themes and then core categories or themes leading into selective coding and finally theoretical coding (using NVivo 10). The detail of this has been addressed in the methodology section and examples of NVivo output can be found in *Appendix 8*. Much of the analysis is formed from extensions of the memos made during and after the interviews and throughout the analysis process. To make sense of the substantial output from the interviews the presentation of the results will be in two subsections as follows:

I. RQ1 and RQ2: Centre specific findings

This section will discuss the centre specific results in chronological order of data collection (the abbreviations for the different centres are SG, RN and RB). The subsections relating to each centre will be structured around their contribution to the relevant research questions which are:

- RQ1: *What are the individual experiences of work and careers for finance professionals currently working in SSCs?*
- RQ2: *In which ways does work in the SSC implicate professional work and careers?*

RQ1 serves as an initial broad enquiry into work and careers in the SSC. Coupled with the classification developed in the literature review (see p.60), the researcher is able to probe experiences relating to the SSC context and those who specifically relate to transformational centres. The purpose is for the researcher to develop awareness of the pertinent themes emerging from the accounts of the interviewees at the intersection of professional work, SSCs and careers.

RQ2 then goes deeper by asking how the notion of work in the SSC may implicate professional ways of working and whether this impacts on any self-concept of career for these individuals.

Each subsection will begin with general demographic information, relevant to the purpose of the research, including information on their educational and professional background and their role history.

II. RQ3: How do those working in professional roles in SSCs understand and navigate their careers?

This section of the results takes a stronger focus on the careers of those interviewed. Not only does it account for experiences but also probes into what current and future strategies and resources individuals draw upon to help them navigate their careers.

III. RQ4: An introduction to career anchors

This section will introduce and explore career anchor based findings across the entire sample. The objectives are to portray the views of the individuals rather than assess the findings against Schein's model (this will be addressed in the discussion chapter of the thesis). This section will then lead into the quantitative analysis of the extended career anchor model.

4.3.1 RQ1 and RQ2: Centre specific findings

SG SSC

A total of eleven interviews were conducted at Oilco's UK-located centre, referred to as SG SSC, providing 5 hours 55 minutes worth of material translated verbatim. The demographic information data collected for the interviewees can be found in Table 23 below. It reflects a highly educated workforce, the majority with a university education; it also reflects a highly professional workforce with all interviewees holding or working towards a professional qualification with a chartered body. The sample reflects a good mix of roles and service time; there is a fair split between males (n=5) and females (n=6). This data doesn't aim to reflect the shape of the entire workforce at SG SSC, rather it is a sample that seeks to capture a range of experiences.

Table 23: SG sample demographic details (n=11)

ID	Role	Gender	Time at SG	Professional Background	Education
SG1	General Manager	Female	8 years	ACCA	▪ Degree with languages
SG2	Process manager, cash management	Male	5 years	CIMA	▪ Degree in Finance
SG3	Reporting Accountant	Female	7 years	CIMA	▪ Degree in Languages
SG4	Vice President of Strategy and Centre Finance Lead for Glasgow	Male	16 years	CIMA	▪ Degree in Accounting and Finance ▪ MBA
SG5	Implementation and change manager, travel and entertainment	Female	13 years	Part qualified ACCA	▪ Degree in Accounting
SG6	Analyst, Manager Close	Male	13 months	Studying ACCA	▪ Unspecified
SG7	Controls assurance analyst	Male	18 months	Studying ACCA	▪ Degree in Accounting
SG8	Learning and development manager	Female	14 months	CIPD	▪ Masters degree
SG9	Project accountant	Female	13 years	CIMA	▪ High school ▪ Dutch as 2 nd language
SG10	Global applications assurance manager	Female	7 years	ICAS	▪ Unspecified
SG11	Governance, risk and assurance manager	Male	6 years	ICAEW	▪ Degree in Accounting and Finance

RQ1: What are the individual experiences of work and careers for finance professionals currently working in SSCs?

SG SSC is the most established centre out of the three SSCs in this set of interviews; the centre was sixteen years old at the time of writing and is considered one of the pioneers in the shared services movement. This centre can be classified as Global Business Services (GBS) in reference to the classification of sourcing and shared services formed in the literature review. This is because Oilco’s model is truly global in its location and operation. The scope of finance activities are fully integrated with the workings of the enterprise as a whole (The Hackett Group, 2012). This was reflected in a number of very senior roles being performed virtually whereby employees did not work from an office; rather they were based from home with large amounts of travel.

Many of the participants acknowledged and understood that SSCs were often misinterpreted as 'processing factories' even by their colleagues outside of the centre (which could be associated with transactional SSCs; Ulrich, 1995). Reflections from interviewees on the development of SG SSC up to the level at which it now operates certainly do not resonate with perceptions of data-centric work:

SG1: People recognise that other parts of Oilco are quite antiquated and stale. For people in other parts of the business they can see the current resources coming from the shared service centre. It's being seen as a kind of smart thing to do but I'm not sure that would have been the case in as little as five or six years ago. Just because of the kind of perception that the kinds of people that work in the business service centres were less capable and less qualified and doing the kind of easy work that didn't require the skills. I think we certainly moved on from that and that's the kind of credibility that Oilco tried to make. We are seen as a skilled people in the general organisation.

The assumption that SG SCC is a skilled centre beyond transactional tasks is a point that is emphasised by a number of the interviewees, with a stronger tendency for these comments to come from the management staff interviewed (such as SG1). Strategically, SG SSC was driving a message of contributing extra knowledge back to the parent organisation as part of the clichéd phrase of 'adding value' and this filters through to the individuals working there. One of the themes arising from the coding process was the theme of 'SSC professionalism' which included aspects of providing value to clients. If we delve into what adding value means at Oilco, it involved challenging clients rather than just feeding information to them, connecting with the onshore finance function, being part of the 'bigger picture' and constantly raising the bar on the quality of work which they were providing:

SG1: I think where we are just now ..., on a day-to-day basis, we don't think of ourselves being a processing factory; we think of ourselves as an organisation of finance professionals that are very connected to the onshore finance function and organisation. For example, Oilco and, you know, we are part of the bigger picture than on the side-lines...

SG2: So what we've found is that the bar is constantly being raised, the scope that we continue to pull into the service centres is of a higher nature and requires more qualified thinking.

The 'bigger picture', the 'business operation' and onshore finance functions are all ways in which individuals relate to and refer to the parent organisation which is, in discussion, often subliminally advocated as superior to the SG SSC despite the conveyed importance of the centre. Generally it appears as though the staff are still aspiring to, and in many ways achieving, the recognition they believe they deserve from the parent organisation:

SG10: That is the challenge of centres as you can feel quite removed from the business and also can feel a little bit of a second class citizen. But I think over the last five years finance operations has really demonstrated that it can partner with the business and

I think that has really changed now. Five years ago, yes we were more subservient, we were providing services and the expertise on the business was onshore but I think over the last five years on the activities we have built up and maturity I would say that has changed. We are now seen as people who can partner and can offer solutions and are indeed expected to do that.

There still appears to be a need to defend their position as a unit and individually; again SG10 reflects the views of a manager. Many of the interviewees appear to be defining the centre through the higher level nature of the work that they are completing but there is also a lot of discussion around how they as individuals both exist and are represented (which are not necessarily the same thing) as shared service staff. They feel they are not perceived as a highly regarded 'experts' with a distinct skill-set (Broadbent, Dietrich & Roberts, 1997). Outside of management positions the perception of a 'second class citizen' label associated with the SSC staff is also cited by SG3 (a reporting accountant):

SG3: I think we are seen together with all the other Oilco shared service centres as kind of the junior staff or the poor relations. I think that also impacts on how I feel. So although the work that I might be doing may be just as serious as anyone else does but I will be perceived as doing something more simple or not as valued as someone outside the service centre.

Once again, the way in which this statement is worded reflects that the interviewee does not associate with this perceived assumption of lower level operations. This feeling of being second-rate may come from the physical separation from the parent organisation and perhaps a lack of connectivity with the larger picture at lower levels within the SSC; it doesn't seem to impact management in the same way which may be reflective of the organisational culture at SG SSC. The qualifications which the interviewees hold coupled with the reference to 'professional people' does seem to counteract any assumptions that these individuals are less skilled. It appears that the centre is able to promote professional skills and develop their staff:

SG2: I joined Oilco five years ago – I've moved through the organisation and I think that's a good way to do it, to bring people and a sense of a level of professionalism, let them understand a bit about that shared services model, let them understand how finance operations organisation interacts both with the business and the wider finance function and only once you've got that grounding in how it all fits together are you likely to move into those sorts of leadership roles for large groups of people.

In summary, a key theme identified and developed here is that individuals feel that their experience of work in the SSC is both professional and skilled. There are some concerns that SSC work is considered less important by outsiders. Interviewees were not overly concerned about this and in many cases conveyed that SSC work allowed them to gain a greater understanding of Oilco's operation as a whole and that this may be advantageous for those wanting to progress into leadership roles in the future.

RQ2: In which ways does work in the SSC implicate professional work and careers?

The themes discussed already regarding the SSC as a whole have begun to indicate characteristics or aspects of the individuals who work there. SG SSC is promoting a ‘professional’ service to their clients which is mirrored in the calibre of these staff members in terms of education and qualifications. All of the interviewees responded to questions about skills and competencies in a good level of detail regarding their work in finance within the SG SSC. They communicated what was important within their specific working context in terms of their experiences (including previous employment compared to working in shared services).

In the second iteration of coding, many sub-nodes were created in order to understand the construct of important skills for working within the SSC. These were categorised into three overarching types: base skills, soft skills and business skills.

It emerged that these skills existed in a hierarchy with regards to the seniority of interviewees who spoke about them (these have been visualised by the researcher in Figure 26). Those in general finance positions tended to talk about base skills and, whilst those in leadership and senior management positions articulated how these skills were important, they tended to emphasise the soft and business skills required for the successful execution of their roles in the SSC (Howieson, 2003; Mohamed and Lashine, 2003; Kavanagh and Drennan, 2008). The details surrounding each of these skills follow:

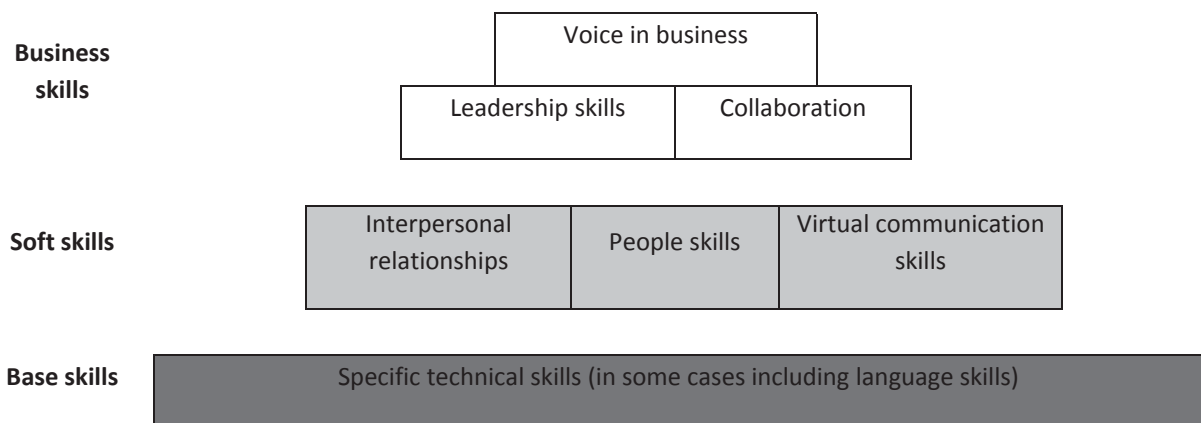


Figure 26: Hierarchy of skills for finance professionals working in SG SSC

Base skills

The base skills reported by the interviewees are competencies that one may expect a person working in finance or accounting to hold. The base skills do not reveal any novel or distinct characteristics that are exclusive to working in shared services. Apart from the very senior interviewees, all interviewees referred to the importance of their technical and functional competencies as the foundation skills for their roles:

SG9: A financial background is very useful I would say. There are people within the team who do not have that and it is quite apparent come month’s end they are asking the

difference between an accrual and a normal journal entry. You think you really do need to know this. I would say it is a must.

SG3: The skills required – I think definitely some sort of accounting understanding and training. Not necessarily CIMA but I think it would be very hard if you do not understand it at all to just come in and do it. So the technical skills.

SG3's wording reflects that training in finance is necessary, as one would probably expect for an accountancy-based role, however this doesn't necessarily need to be through a qualification or membership to a professional body (such as CIMA). Although it should be noted that the interviewees are all qualified through either CIMA or ACCA apart from three (one of which is partly qualified and the remaining two are in the process of studying for their qualifications). This reflects the idea that the roles in SG SSC are not overly technical; they are not reliant on pure functional competence but they do require an understanding and foundation knowledge.

For some of the individuals working at this centre, language skills constitute another base skill. Those who work directly with overseas clients with limited skills have often been recruited for their languages:

SG9: So I never went to Uni or College, I came back to Scotland instead and then through my Dutch, because I was fluent in Dutch, I was able to get into accounts receivable etcetera phoning up the Dutch customers and that is when I was lucky enough for Oilco to offer me the study programme with CIMA.

Of the eleven interviewed, two had a second language which was necessary in carrying out their jobs. In the case of SG9, this opened up opportunities to study for a professional qualification. SG3 was recruited for her language skills which led to a role in finance at SG SSC.

The base skills required at SG SSC superficially might appear quite uninteresting to report on, however we assume individuals in these roles will have strong technical skills. What it does show is that technical skills, certainly for these individuals, are still very relevant to the work which is simplified and somewhat enabled by technology; Haug's (1973) de-professionalisation thesis doesn't seem to have occurred in this context despite the reliance on computer software systems such as SG SSCs ERP system. Something further that can be drawn from these findings is that general management accountancy roles in SG SSC are not reliant on a particularly high level of technical knowledge; in the interviews there is a good deal of attention given to 'softer skills' (Kavanagh and Drennan, 2008). This could suggest that such competencies are not a side line to technical skills but may be just as fundamental in shared services work. This is certainly evident in the reports from the more senior employees as the section on business skills will reveal.

Soft skills

The discussion of technical and base skills did not receive a great amount of attention or detail in individual accounts of perceived skills required in the SSC. This could either be as a result of an assumed level of competence and knowledge associated with working in a financial position, or it could be that other skills take prominence in professional work in the SSC. The existence of the

interviewees' technical skills was justified by their tangible qualifications, professional membership and job descriptions (described in Table 23), however their discussion provided greater detail on 'softer' skills (Howieson, 2003).

The dialogue surrounding soft and business skills provided a rich description about the interaction of SSC activities with the competences individuals required and those they had developed for their work. Soft skills were coded at three nodes: interpersonal relationships, people skills and virtual communication skills.

Having good interpersonal relationship skills were beneficial to professionals working in the SSC in terms of their performance and their personal progression. Many of the interviewees recognised that the relationships they needed to build with both clients and managers were important in their role:

SG8: And, for me personally, if I had to say one thing I have to really develop in is just talking to managers, because if you have a stakeholder from a different country, different culture, different objectives, there are different requirements and it's just trying balance all of that.

SG8's quote reflected the number of relationships that she has to deal with in her role. Firstly, the stakeholder here refers to a business unit that SG SSC is providing services to. SG8's role (and the roles of a number of others from the interviews) required direct interaction with these clients. The global nature of SG SSC means that these clients are often individuals that SG8 may rarely meet face-to-face. SG8 must manage expectations, performance and objectives and deal with cultural differences whilst doing this. Whilst this isn't openly referred to as a challenge in her role, it was an aspect of her competencies that she wished to develop to help her in her role. Interpersonal relationship skills are useful in client facing but they are also imperative within the SG SSC:

SG10: We can be quite siloed and I think this is when the leadership team has to work across those silos and build those relationships otherwise you could get quite disjointed.

SG10 made reference to the siloed nature of SSC work. This refers to working in separate layers whereby each department executes its own tasks without understanding the bigger picture and the impact that their work has on the larger organisational operation. This interaction and relationships within business can provide meaning and context for professional work; rather than simply carrying out tasks, there is a need to understand this in terms of the business and the service that is provided to clients.

The other way in which individuals employed interpersonal relationship skills was for their own career advancement or to open up personal opportunities at SG SSC. Utilising interpersonal relationship skills didn't just work in an upstream direction for progression. It also involved providing a good service to clients and stakeholders in order to build up a personal reputation.

SG5: The proactiveness, the mentoring and connections. It is all about networks and getting your name out there and doing something for someone that they remember...

Later on in the results we will see how mentoring is an important part of how professionals both navigate their own careers and support the progression of others. In terms of interpersonal skills, SG5 talks about building networks. It appeared that a number of the interviewees pursued opportunities to develop their networks and extend relationships across the business:

SG6: The one good thing about Oilco is that you come in to a particular job but very often there are projects going on and you can get involved in the projects as an ancillary to your job. It allows you to get to know people in many different areas of the business.

When it comes to progression at SG SSC, individuals needed their applications to be supported by others such as managers from the department they wished to join and/or by their own management. Some referred to this as a barrier to career advancement in the SSC, especially when roles only extended to a certain number of people outside of their function. SG6 referred to using project opportunities to extend his networking and to potentially increase any support that he may have required for a role in the future. Results surrounding techniques and strategies for career progression or movement will be addressed later on. From this we can see that interpersonal relationship skills are central to individual performance at work but competence in this area was also beneficial in career management.

People skills were defined by the interviewees as aspects relating to emotional intelligence, people management and general communication skills. These skills were coded differently to interpersonal relationship skills for the following reasons. Firstly, people skills are referred to independently of building relationships. Secondly, when interviewees spoke of people skills they did this from a management perspective, this worked both ways in terms of how individuals managed others and/or how they felt they were managed; and lastly, the interviewees didn't tend to directly link people skills with the requirements of their work (as seen in interpersonal relationship skills).

Those who managed others conveyed that people skills were vital in their roles, as you may expect:

SG4: So people skills, emotional intelligence are things that are absolutely vital in the role.

This seemed to be increasingly significant for those in management positions at SG SSC. One interviewee, SG11, is very clear about how people skills are important in his role but also how they fitted in to the form of his work:

SG11: You need to be good people managers, they need to be good at prioritising, good at motivating others and more important they need to be good at surrounding themselves with individuals who are good at the technical aspects of the job. Eventually in an organisation you get down to a level where you need that technical skill but at the higher levels it's more about general management, because most of the issues that you get in a business are people issues.

SG11: So if you asked me about my time at Oilco have I learned anything technical then probably not but I've learned about the people side definitely. And that's where Oilco put a lot of time.

SG11's quote reflects how the balance between technical and managerial competencies shifts with progression to management level within SG SSC. Despite his senior and influential role in finance, SG11 made it clear that technical skills were not as relevant in leadership positions; technical skills could be drawn from others through employing individual people skills like communication.

In this instance, communication fell under the remit of people skills, however it is important to note that communication exists in different ways in SG SSC. Building relationships and managing individuals in the SSC, through communication, had already been voiced in these interviews but an emergent and separate theme emphasised the use of virtual communication. Virtual communication was coded separately to people skills; it appeared to involve more challenges at SG SSC than the node people skills conveyed, it also existed separately to general communication (as a facet of people skills). It seemed that managers at SG SSC were very much aware of how important people skills were to their role and were developing and encouraging these competences with the support of the organisation. Virtual communication, on the other hand, was referred to as something separate but equally important, with many of those interviewed suggesting that it was a challenge for them.

SG3: It is virtual; it always makes it a bit tricky so you need to have your communication sorted. I would say that's with any role in here because a lot of it is virtual relationships.

SG2: I think that virtual interaction and the ability to truly understand even if you can't see someone face, are they comfortable or not comfortable, do they get it, do they not get it, are they paying me lip service or will they truly go and drive this?

SG3 conveyed this aspect of communication as 'tricky'; SG2's quote reflected why it is difficult. This appeared to be because the level of feedback received in face-to-face communication is diluted in virtual communication meaning that trust needs to be present between the individuals involved. SG8 also suggested that there is more ambiguity in relationships which are virtual.

SG8: They have to have a level of emotional intelligence because we are working in a virtual environment much of the time so as much as we look after Glasgow there is a lot of global projects ... to have a sense of feeling around people and whether they are getting or not getting it etcetera.

As suggested by the literature, soft skills are increasingly important for professionals working in business environments; the interviews from SG SSC appear to fully support this. The interviews also offered an extension of these to include virtual communication. The issue of virtual communication reflected how technological advances impacted both the shape of work (i.e. following system processes, automation, lowered barriers in terms of global communication and reach) and the

competencies that individuals require to overcome the accompanying challenges. The contemporary skills required by professionals working within organisations have been reflected within the results so far and perhaps may become slightly more tuned to the SSC environment as we continue to explore business skills.

Business skills

Business skills reflected competencies in individuals who were slightly more advanced than soft skills in terms of managing, leading and driving the business (on a strategic level). In the qualitative analysis, the data coded at the business skill node tended to come from those in managerial positions (reflecting the hierarchy of skills and positions in the SSC). The business skills category revealed three main skills: voice in business, leadership skills and collaboration.

Some interviewees spoke about a key skill for their role as being able to have a 'voice in business'. SG5, who holds a managerial position, described this in terms of being able to speak to and influence senior people within the organisation when asked about key skills for her role:

SG5: Being able to speak to very senior people within the organisation; to influence them with a change that you wish to make in a system that works for them and you have to all that influencing.

Another manager, SG8, also talks about 'making an impact':

SG8: I guess that it is about being able to...so I need to know that I'm making an impact to that bottom line...and without that you know I probably wouldn't enjoy the job.

These points extended the importance of communication to communicating for the purpose of influencing and improving working practices; SG8 expressed how this was a part of the job which she enjoyed. It is also clear that having a voice in business is not exclusively associated with managerial roles at SG SSC:

SG6: Very early on I was allowed to express my opinions. My opinions were listened to. Not necessarily acted on, but they were listened to and I felt that I can make a difference. That is the number one thing to be able to make a difference and to have that voice.

SG6 was an analyst studying for his professional qualification at the time of the interviews. Even within a largely technical role, business skills were still key and were something that the interviewees enjoyed about their jobs. This certainly portrayed the SSC as a much more complex entity than a simple 'data factory'.

The interviews showed that Oilco was supportive of these skills and that in some cases it could lead to progression:

SG11: ...if you've got the skills and the leadership skills then Oilco will allow you to progress. [...] So to sum up it's about leadership skills and behaviours.

SG2: It's that sort of human personal leadership skill that will be really important going forward and that's where I think, so you move away from this technical competency based on 'I'm a really strong accountant, I understand P&L and balance sheet' to far more about how do you get the best out of people that have a diverse set of values that come from different cultures and backgrounds.

The motivation to build these higher level skills demonstrated both individual and organisational aspects of career management. On one hand, the individuals believed that developing 'business skills' would provide them with a resource to increase the mobility of their career in a vertical direction either within or outside of their current organisation. This reflects a self-directed approach to careers based on individual values reminiscent of protean careers (Hall, 1996; and Briscoe and Hall, 2006).

On the other hand, it appears that the organisation facilitates the development of these skills, in the words of SG11 "Oilco will allow you to progress...", for individuals that demonstrate potential in some way. Individual drive to build skills for future opportunities may suggest boundaryless perspectives on careers but, in tension with this, many interviewees speak of opportunities within the boundaries of their current organisation.

Leadership was another skill that many of the interviewees cited as important in their job. As one would expect, this tended to come from finance professionals that were in managerial positions. An interesting point regarding leadership skills was that in more senior roles they often superseded the technical skills that are associated with professional work. SG2 talked about the skills Oilco would look for if they were to recruit for his own management role:

SG2: I suspect that person will be recruited mostly on their people and leadership skills rather than their technical capabilities.

SG11: I think leadership skills are more important than technical skills as a team gets bigger. But you won't develop those leadership skills without managing teams. You need to demonstrate that you are technically competent to take the team forward. But obviously you are also looking for a mix of skills.

SG11 portrayed that these skills were built upon specific experiences of working in the SSC rather than their professional background. This was reiterated by SG1:

SG1: I think they need to grow those leadership skills more but certainly what's helped me is the industry background and having worked in the shared service centre environment.

Although leadership skills appeared to be more valued than technical skills for these individuals, it is important to remember that they were all professionally qualified individuals. It may be that these professional qualifications have opened up the opportunities for their personal progression. The balance between technical skills and managerial skills is a point that will be revisited; it has nuances

with Schein's (1978) general managerial and technical/functional competence career anchors (which will be given attention later on in this chapter, in the quantitative analysis).

Another node emerging in the business skills theme was the notion of collaboration:

SG2: There is definitely something about collaboration so building on what we said earlier regardless of where you sit in the function, be you in the centres or be you in one of the onshore roles we have an increasingly clear interdependency on each other. And so your ability to be collaborative with the business, with people in the centres, with people within other centres, with people on shore; I think those collaboration skills are really really important now to be impactful in the organisation.

Collaboration was apparent on many different levels for this interviewee; it involved the business, the staff (either in their SSC, the operating business or other Oilco SSCs). It drew upon the communication and cultural skills that have been a main theme running throughout the implications for skills for finance professionals at SG SSC. SG4 is the most senior individual interviewed and cited collaboration as something that contributed to the sustainability of the SSC:

SG4: So to that extent is very much holding the centre together and ensuring that the proper community spirit inside and the proper connections outside, locally and ensuring that Glasgow continues to be a sustainable and important part of the global network.

A number of others cited collaboration as highly important in terms of connecting with other centres operating from different countries. Collaboration is considered a higher level skill over communication; it relates not only to the successful performance of the SSC's work but also the sustainability and value of the work at SG SSC.

Generally, the findings from SG SSC showed that working in the SSC had implications for the skill set of finance professionals. One may expect a number of these skills to have a common place in a business setting however the fact that they are imperative in the SSC context, for these interviewees, is a point of interest. The interviews reflected that the work is not overly technical in the sense of accountancy work; a foundation of professional knowledge is helpful but not necessarily required. The skills that are assigned higher importance are soft skills and business skills which are not often associated with flat structures and work that is potentially quite process-based. It shows that finance professionals perhaps need to shift the focus of their expertise in order to progress in the SSC context (similar to findings by Mohamed and Lashine, 2003).

RN SSC

A total of nine interviews were conducted at Printco's UK-based centre, abbreviated to RN SSC, providing 3 hours and 26 minutes worth of material transcribed verbatim. The demographic information for these interviewees can be found in Table 24. Within the RN SSC sample, over half of the interviewees had a university education whilst the remainder (bar one missing piece of data) had worked their way up from a high school education. The majority of the interviewees were affiliated to a professional body or currently studying for professional qualifications. There was a good mix of

roles as with the SG SSC sample, however the RN SSC sample reflected a longer-term staff force. The RN SSC is four years old and many of the staff interviewed had been involved in the roll out of the centre. A number of the staff had worked locally for the operating company (OPCO) prior to the establishment of the SSC. There was an even split in the gender of the interviewees in the sample.

Table 24: RN sample demographic details (n=9)

ID	Role	Gender	Time at RN	Professional Background	Education
RN1	Finance analyst	Female	3 years SSC	ACCA	▪ Degree in Mathematics
RN2	Director	Male	21 pre-Printco buy out 6 years OPCO 4 years SSC	ICAEW	▪ Degree in Chemistry
RN3	Finance manager	Male	3 years SSC	CIMA	▪ Degree in Economics
RN4	Senior cashier	Female	4 years SSC	AAT	▪ Secondary school
RN5	Accounts payable manager	Female	11 years OPCO 4 years SSC	AAT Incomplete CIMA (no plans to return)	▪ Secondary school
RN6	Financial controller	Male	9 months OPCO 4 years SSC	CIMA	▪ Degree in Accounting and Finance
RN7	Finance analyst	Male	3 years SSC	Currently studying for CIMA	▪ Degree in Business and Finance
RN8	Finance analyst	Female	Previous OPCO 4 years SSC	Currently studying for ACCA	▪ Unspecified
RN9	Cash allocation manager	Female	6 years OPCO 4 years SSC	Incomplete AAT (no plans to return)	▪ Secondary school

RQ1: What are the individual experiences of work and careers for finance professionals currently working in SSCs?

In terms of its history, Printco has grown through an acquisition strategy (buying many smaller companies) in the UK and overseas which dates back to around 1985. A small number of the interviewees have been a part of this acquisition from the outset, starting their careers in operating companies that were bought out by Printco 25 years ago. The SSC itself has been in existence since 2008; it is a transformational centre with a number of higher level tasks being performed, however there are a few challenges in RN SSC that reflect that it hasn't quite reached the level of maturity (in terms of service, efficiency and integration with the parent organisation) to which it aspired. For this reason, RN SSC was classed as an 'advanced marketplace model' (Quinn et al., 2000); it is a competitive centre operating independently. Operationally RN SSC supports Printco's businesses in the UK and Ireland but also provides assistance to Printco's other SSCs in Europe and South Africa.

A general challenge for the SSC, separate to management accountancy work, was conflict between those who interviewees identified as their employer. Interviewees frequently referred to the SSC as

'opco' (operating companies; see glossary for detail) rightfully due to the separate entities, however conflict arose when interviewees were asked who they worked for (note that all interviewees were employees of the SSC):

- RN1: It's a bit of a funny one I suppose because a lot of people work for Printco UK and then their jobs have been changed to SSC so they are probably more UK; well they see themselves as UK. But because I was hired primarily as being in the shared service centre I've never done anything else, I don't really do anything for Printco UK, it's all Denmark, Norway, Finland, all the other countries so I see myself as SSC.
- RN6: I work for Printco shared service centre. That's it. Although I know a lot of other people here, simply because they've worked here for a lot longer than me, they still struggle with that but for me it's quite clear.
- RN9: I understand, as a manager, that we are Printco shared services and that's what we should be portraying. But because we are still so closely linked with Printco UK, and the fact that we are paid by Printco UK and our HR is Printco UK. To me we are Printco UK.

This appeared to be a consequence of the SSC being physically located in the same place as the opco. Furthermore, many roles that were once governed by the opco had been brought over to the SSC; the nature of these jobs had not changed dramatically with this move. Others seemed to have different view of this 'conflict' and referred to it as a strong connectivity between the two separate businesses:

- RN2: Well I know I work for Printco shared service centre but we have a very close working relationship with the opcos, so it feels like both really. I know that's maybe a copout but I know I work for Printco, my objectives are Printco but I also know I work for a separate... a sister organisation that is shared services.
- RN7: So it's not like really the UK and the SSC are separate even though we are, you know it's still very under the UK umbrella. I feel that connectivity.

These two quotes are interesting because they represent a view which is shared by a senior member of staff (RN2) who had experienced long-term employment at Printco and a relatively new, junior member of staff (RN7). They both accounted for the confusion as to be reflective of connectivity rather than an issue with identity, despite their different experiences within the organisation. RN2, as a senior member of staff, was seeking to "consolidate the shared services centre message very succinctly" to both his staff and the parent organisation in terms of branding. This included promoting the identity of the SSC as a separate entity to the opcos. RN3 elaborated on his experience of this:

- RN3: Whereas now it is the big best push for the shared service centre, [censored] is doing a wonderful job of driving it. But even last year you would see people saying 'oh no I'm UK', you're only deemed shared service centre if your job looked after the

Nordics or one of the other countries. But even if you were doing the same job as somebody who was doing that and you were doing the UK you felt you were UK finance. A year later, even now, you can see people saying I'm shared service centre, it's the brand, and it's developed.

The main factor that seems to have impacted this issue, as an identity conflict, was the location of clients the individuals were serving or working with. Those who served the Nordic, overseas countries were clear on their position as a member of the SSC, whereas those only serving the UK seem to be more aware of the connectivity and existing links between the Printco UK branch and RN SSC. The idea that this was a conflict of identities may continue to dissipate as the centre grows.

RN2 is a long-term employee of Printco and was formerly part of another company bought out by Printco. He talked about the growth of RN SSC at length and how the centre had some way to go in terms of its efficiencies, consolidation of reporting and target setting for the organisation as a whole. Printco were still ironing out some integration issues but placed importance on "building on strength and not weakness" (RN2). The professionals at RN SSC saw the future of their work as bound to this growth:

RN1: ...in theory you'd think you'd have better opportunities in a shared service centre, purely because it's still a work in progress, we are still taking on more countries, so you'd see our team growing and then you might see the UK going smaller as we take more and more stuff on. I don't if, that might not happen but so that's, so there's probably more progression there.

RN7: It all depends on how quickly the SSC grows, you know if it stops now then it all depends on who moves on or if people move on there's not going to be places to go if people are already doing that job. It all depends if they leave or if the SSC grows.

There was a reflection of uncertainty which may be expected in changing environments but it appeared the interviewees were clear on Printco's strategy of growth at RN SSC and that may have entailed opportunities for them. Furthermore, in terms of the maturity of the centre in relation to professional work, there was some discussion surrounding the ways of working in the SSC and the impact of this on individuals.

Whilst RN6 was clear on their views, they did not feel the same kind of connectivity that has been referred to by other interviewees. There was a perceived distance between their work and Printco's overall operation. For RN6, working in the SSC could be quite impersonal:

RN6: It's not your company anymore, although you've got your targets, your objectives and you want to do the best job that you can for the people you are working for, it's not your company. [...] So it almost feels a little bit more impersonal, perhaps you lose that sense of loyalty and drive and ambition to make that business succeed. You are more focused on your deliverables which is a bit of a shame I guess but that's the probably the main difference for me anyway.

RN6 made comparisons between their previous experience working in finance for organisations and for the SSC. Despite this he also talked of the personal development this provided:

RN6: ...it's that kind of broad picture that you gain from working with lots and lots of companies. If you work for one you only know how that one works and thinks and feels but it's very odd. All the Printco companies are fundamentally the same but you wouldn't believe it talking to them every day. They all think they are unique, they have their particular way of doing it and it must be done this way. [...] Yeah it definitely broadens your horizon in that respect.

This began to echo the requirement for soft skills highlighted by the SG SSC interviews. The novelty for employees at RN SSC seemed to be their capability to serve a number of clients in a similar way but over differing locations:

RN8: ... it's the first time I'd ever heard of it, where someone else would be doing Sweden's or Printco Holland's balance sheet, I'd never heard of that.

Within the RN SSC interviews there was an emphasis on the way in which working across cultures impacted the work of the interviewees. This point linked with the development of RN SSC; as the centre grew it was acquiring more work from different countries. The state of change at RN SSC was impacting the way in which professionals identified with Printco and whether they perceived an affiliation to the opco or the SSC, or the level of connectivity they felt with the businesses that they served.

These interviews reflected that individuals perceived that SSC work was not worlds apart from working in finance within another organisational setting (based on their experiences), however there were some differences in the objective nature of the centre (such as meeting key performance indicators) and a lack of personal association to their work. The interviewees' experiences at Printco reflected that the increase in growth of clients and the geographical reach of the SSC work was considered as an opportunity and benefit in terms of personal development for vertical career progression. This is given further attention in the next section.

RQ2: In which ways does work in the SSC implicate professional work and careers?

One of the most important themes coming from this set of interviews was the skills. This had a number of sub-nodes detailing the skills individuals believed they needed to execute their role successfully within the SSC and those skills that would help them progress in their career (in terms of what progression meant to them personally; which did not necessarily entail promotion).

The interviews from SG SSC reflected a hierarchy of skills. This was not as clear at RN SSC. The interviewees at RN SSC appeared to reveal a number of skills that related to all staff members, regardless of their position or seniority at the SSC for the development of their careers. There were some skills that related to seniority which could potentially supplement the data from SG SSC. Those at higher job levels tended to give more detail concerning people management but there was an awareness of the necessity of these skills even at junior levels. This could suggest that individuals were considering management as a career route and therefore understood that they needed to

build the skills to progress. Generally the skills that individuals at RN SSC talked about were broadly spread across the different roles and fell into four categories: technical skills, people skills, interpersonal relationships and cultural awareness. Each of these categories was formed from a number of more specific nodes (e.g. communication skills) and there was considerable overlap and interplay between each of these as represented by *Figure 27*.

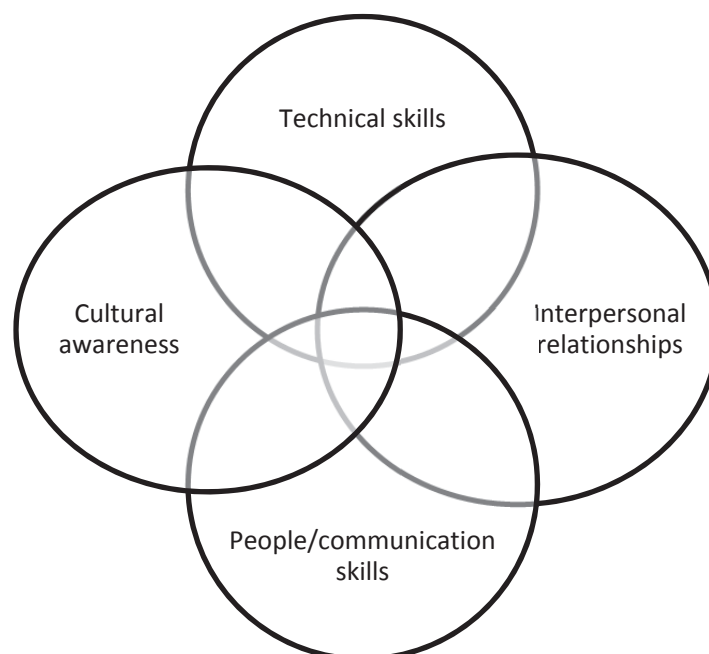


Figure 27: Interplay of skills at RN SSC

It is important to understand that this interplay existed in the SG SSC interviews but also the way in which interviewees conveyed their skills (and required skills) emphasised these interlinks at RN SSC.

Technical skills

The theme of technical skills was formed of two nodes: technical skills and domain knowledge. It was the combination of these two elements that appeared important to the interviewees. Having a good technical base was required (as it was at SG SSC):

RN2: You do come across some technical, certainly with the accountancy qualification, that helps a lot because we are dealing with quite a few technical accounting areas and challenges, so having that background helps a lot.

Many talked about professional qualifications providing the foundations of this knowledge. The majority were either qualified or working towards a professional qualification (such as ACCA, AAT or CIMA) but it is important to note that not all finance staff were professionally qualified:

RN3: I use that with a pinch of salt because I've worked with people that are CIMA qualified who are the worst accountants in the world and then I work with people

upstairs who have no qualifications but have wonderful experience, now I go to them first for knowledge.

RN3 is talking about the requirement for technical competence in the SSC however this isn't necessarily characterised by professional qualification. For instance, RN9 (who started AAT but did not finish it) believes her domain knowledge was a skill that was paramount in her job:

RN9: [...] to bring someone in externally to do my job would be very difficult because there would be a struggle to understand how it all works. And for me my role is more process-driven, and knowledge driven of a system than having specific knowledge of accounting as a whole, and how accounting works.

RN5 was an accounts payable manager and was also not 'professionally' qualified:

RN5: A lot of what helps me in my role now and always has done, I'm very much a go to person, and if they wanted to continue that they would need somebody that has been in the company a little while that knows what goes on outside of the department, not just our section.

RN9 also refers to being a 'go to' person at the SSC in terms of domain knowledge; she believes it is this knowledge which is favoured over technical experience that earns her respect at RN SSC. Even for those who are qualified (such as RN7 below), the domain knowledge¹² and being a 'Printco' person is cited as a necessary skill:

RN7: I came from Printco into that role and I think that would be beneficial, people ask me now, about AR or receivables stuff because that's what I did for about a year down here, so I've got that background knowledge so it's easier for me to know about it than someone to come into the role and start afresh. It's definitely better to have a background experience in different areas.

In the discussions surrounding technical skills it is clear to see the involvement of people skills in combination with these. It appears that the staff support each other in their roles and feel able to ask other team members and managers for advice by pooling their competences and sharing knowledge with each other.

People/communication skills

The coding for RN SSC saw people skills being merged with communication skills (including virtual communication) whereas these existed separately at SG SSC. As stated, the overlap between each skill at RN SSC meant that it was hard to separate one skill from another; they didn't appear to exist as obviously independent as conveyed by the SG SSC interviews. People skills also included team working and problem solving skills (in collaboration with others whether they are part of their direct team or not) but primarily focused on communication as a key 'people skill':

¹² Domain knowledge was the phrase used to describe understandings of the systems and processes in an individual's work at RN SSC.

RN3: For me they need to be good communicators, they need to be good people, good people managers. That's the fundamental key bit and then also the technical knowledge underneath.

This is the view of a manager talking about the kind of skills needed by supervisory and managerial staff at the SSC. Many of the interviewees talked about people skills predominantly based on communication skills. This included the virtual elements such as emails and teleconferencing with overseas opcos. A major theme within communication as a people skill was the focus on communicating across cultures:

RN5: When we first started working with the Dutch, because they are very forward and very to the point, you think 'oh my goodness, you're rude' but on the other side of the coin they would say that we are over polite, use too many words in emails, so they will be direct and you think well no they are not being rude they are just asking you to do something.

This reflects a level of adaption for the professionals. The above quote intimates that RN5 does not have a background in working across cultures, however this is now part of the 'norm' for their work. These are individuals with backgrounds in finance, in many ways they are diversifying and extending their skills to meet the needs of their role in the SSC (which is demonstrated here in people/communication skills). It is important for staff to build a rapport with people that are physically distant from them. This led into the importance of interpersonal relationships which was demonstrated by RN6's quote below.

Interpersonal relationships

RN6: Need very good management skills because, it's almost customer relations, because you are dealing remotely most of the time with people and you've got to be able to keep that relationship going from a distance. You only get to meet them once or twice a year perhaps. So you've got to be a real people person.

The nature of the finance work at RN SSC was reflected as something that involved a lot of communicating via email and telephone. This went beyond transactional conversations; individuals had to build a relationship and rapport with their customer or client, especially in the views of the more senior managers:

RN3: I find that if you build a relationship with that person, the quality of that job, the understanding of the relationship, the work becomes better.

This may seem like a straightforward insight, however in light of the misrepresentation of SSCs as data processing centres (as suggested by Ulrich, 1995) it could be assumed that this kind of customer or client facing (in terms of building relationships) wouldn't exist. In fact, despite claims that work was 'impersonal', there seems to be quite a personal nature to the relationships that existed within and beyond the SSC. We can see that building relationships with clients and customers was important but there were also internal relationships in the SSC that were valued by the staff:

RN1: I like the level of trust I get and I have a manager that is very understanding and he knows that I'm going to get the job done. I don't feel that someone is constantly looking over my shoulder.

RN1 appeared to have a level of autonomy in her work which was encouraged by her senior management and supported by her functional competence. RN1 was a highly technical individual with a strong technical background. She expressed that she enjoyed her work at the SSC and didn't agree with the view that her work was purely transactional and focussed on data processing. In fact, all of the staff interviewed at RN SSC were happy in their work and made particular reference to enjoying working as part of a team to meet goals and objectives.

Part of this feeling of accomplishment was linked to cultural awareness and overcoming the challenges presented by working globally. Again, this was largely tied to the communication aspect, but generally it was an aspect of their work that interviewees enjoyed.

Cultural awareness

RN5: I mean the job is all the same [...] they've all got differences but fundamentally they are the same thing. But working with all the different cultures and all the different countries is quite an eye opener and it does expand people's awareness of others and other cultures. [...] And depending on which country we are dealing with you perhaps do things in a slightly different way because you know it gets results.

RN5 showed a level of adaption in her work to meet cultural demands. Whilst the job remained the same, the way in which she conducted herself differed; we have already seen evidence of this in terms of communication. Outside of challenges, building up skills in cultural awareness was seen as an advantage for one of the junior staff members at RN SSC:

RN7: You know having that experience about working with other people in other countries, with language barriers, with distance barriers; you know it definitely would help me secure another role in another SSC.

Working cross-culturally was part of a normal day's work for most of the staff at RN SSC but they still saw it as something novel in terms of their skill set. There was a lot of discussion around cultural skills and the positive experience this provided them with:

RN8: I suppose there is the experience of, or the option to do, different things and maybe working on Sweden and then [censored] will ask me to do something on BOZ¹³, so you get to do different things for different companies...

The focus on culture when interviewees talked about skills is considerable. This is perhaps not something that you would associate with a 'traditional' career in finance, however in the SSC it was perceived as a new challenge that many were embracing and succeeding with, summarised by RN8:

¹³ BOZ refers to Bergen Op Zoom, a city in the Netherlands where one of Printco's opcos is based.

RN8: ...you kind of have to be a bit of people person because I'm dealing with people in Sweden who I've, well most of them, I've never met, you have to have a rapport with somebody that's abroad, you've never met and it's hard to communicate on email. I think you have to be quite helpful and open minded about people.

RN3, a senior manager at RN SSC, summarised the themes uncovered by this part of the analysis:

RN3: [...] because you are dealing with opcos and different cultures and different people, its less about the technical knowledge as long as you've got a technical knowledge team below you, it's more about being able to communicate. And being... you can have the best technological people but they can't string a sentence together or they don't know how to communicate in an email. [...]That's the fundamental key bit and then also the technical knowledge underneath. And a good team underneath them who have the operational knowledge so like Oracle etcetera.

His quote demonstrated the interplay between technical skills, people skills, interpersonal relationships, and cultural awareness and how these skills were dynamic and interacted to create a rounded individual in the SSC. As a manager he claimed that these were individuals he would want to recruit to work in the SSC in the future. Some of these skills echoed those identified in the literature review, especially soft skills (Howieson, 2003), although an extension of this (perhaps specific to the SSC context) is the importance of cultural awareness. The staff at RN SSC conveyed that communicating with a number of different cultures was a challenge and not something that they expected they would deal with in their finance careers.

In summarising the implications for the work and careers of finance professionals in the SSC there is a clear distinction between four skill sets: technical skills, people/communication skills, interpersonal relationships and cultural awareness. This supports findings from SG SSC but rather than focusing on a hierarchy of skills, it emphasises the interplay between them. Once again, the findings around this research question reflect that individuals are broadening and diversifying their skills beyond competence in technical finance work to ensure their skills are relevant in this contemporary context (Smedley, 2015; Mohamed and Lashine, 2003).

RB SSC

A total of ten interviews were conducted at Printco's centre based in Spain (abbreviated to RB SSC) providing 3 hours and 27 minutes worth of material translated verbatim. The demographic information for these interviewees can be found in Table 25 below. Again there was a fair split between males and females interviewed and a good mix of roles. The RB SSC was two years old at the time of the data collection which explains the short-term service of those interviewed. Despite all but one (the director of the SSC) working in the finance function, none of the interviewees held an affiliation to a professional body or a professional qualification. In Spain it is not necessary to be professionally accredited by an association to perform accountancy work as it is in the UK. Entry to the profession only requires a degree and there is no need to work towards becoming professionally qualified through a specific qualification. Alternatively, when asked about their professional background, the majority of participants responded with information about their education and

their vocational experience. The sample reflected a highly educated workforce with all but two holding a degree level award or higher.

Table 25: RB sample demographic details (n=10)

ID	Role	Gender	Time at RB	Professional Background	Education
RB1	Credit and collections manager and administrations manager	Male	4 years OPCO 2 years SSC	By experience	<ul style="list-style-type: none"> ▪ Degree in Business Administration ▪ Postgraduate degree in Marketing
RB2	Accounts receivable team leader	Male	1 year 8 months SSC	By experience	<ul style="list-style-type: none"> ▪ Degree in Economics
RB3	Customer collections team leader	Male	2 years SSC	By experience	<ul style="list-style-type: none"> ▪ High School
RB4	General accounting and accounts payable team leader	Male	4 years OPCO 2 years SSC	By experience	<ul style="list-style-type: none"> ▪ Degree in Law ▪ Masters degree in Management ▪ Masters degree in Financial Management and Accounting
RB5	Director	Male	10 years OPCO 2 years SSC	By experience	<ul style="list-style-type: none"> ▪ Degree in Engineering ▪ Masters in Business Administration (MBA)
RB6	Cash management team leader and project manager (France)	Female	2 years SSC	By experience	<ul style="list-style-type: none"> ▪ High school ▪ Supplementary learning in Business administration and English
RB7	General ledger clerk	Female	2 years SSC	By experience	<ul style="list-style-type: none"> ▪ Degree in Economics with Italian and International Management
RB8	General ledger technician	Female	1 year OPCO 1 year SSC	By experience	<ul style="list-style-type: none"> ▪ Degree in Business ▪ Postgraduate degree in Banking and Finance
RB9	Head of payroll, Head of PMO (Project management office)	Male	1 year SSC	By experience	<ul style="list-style-type: none"> ▪ Degree in Finance
RB10	Cash management technician	Female	1 year 7 months SSC	By experience	<ul style="list-style-type: none"> ▪ Degree in Finance

RQ1: What are the individual experiences of work and careers for finance professionals currently working in SSCs?

RB SSC was considered as an 'advanced market place' model (Quinn et al., 2000) (as was RN SSC, the UK centre) but was a younger centre in terms of age and length of operation. Much of the discussion surrounding the SSC concerned a number of 'teething problems' that the centre had during its two years of business at the time.

Whilst there was a number of negative views regarding the work at the centre (thus far) there was an equal number of interviewees who believed these problems, and start up issues, were opportunities for them to develop their skills and progress within the organisation:

RB9: ... people see that it's a lot of transactional work, manual work that are input. It is true. But most of the people that enter in the shared ... they don't realise that there are a lot of opportunities to change, to automate things, SSC give you the capability to work with all the OPCOs, it's, as I said earlier, you need to work with the OPCOs, you need to work with the headquarters, you need to work with the core teams, so it gives this opportunity, if you want to, you can move things.

RB8: No, they are still in the middle of change and I'm optimistic about the future of course.

Some of the interviewees had been involved in projects which involved migrating work from the operating companies to the SSC. Although this work was enjoyed by these individuals, they understood that project roles were not sustainable as the centre's growth, however they still perceived these opportunities to be available to them in the near future. These roles were reliant on the individuals' understanding of the processes involved in their management accountancy work in the SSC rather than their technical knowledge.

RB6: [...] half we go to Hanover SSC with aim to learn, OK. We spend three days, four days and it was really nice, it was a good experience, and we learn a lot, so we defined the processes, we make the manuals to make the users to be ready for Spain. And after that, we start to provide service to Printco Portugal. But it was nice because it was a small country, we were not experienced, so we started with a small country. And when we started with a big one like Spain, so it was ... it was fine because we have already had experience.

Aside from the opportunities within project-based roles, others talked about the changes that they had experienced in the SSC. When interviewees were asked about these changes they claimed that the nature of their management accountancy work had remained very stable, it was other elements associated with the way in which they executed their work which had changed. For instance, RB1 talked about a loss of autonomy:

RB1: Well it has changed in the way that now we have less autonomy that we had before because everything has to be previously authorised by the operating company. [...]

everything was faster, today everything is going slower, it goes from one point to the other and goes back. It's more difficult to get an approval (laughs) to do things!

This was likely to be a consequence of refining processes and the infancy of the centre. The process-based work at the centre aimed to drive transparency and accountability which may not have been present, to such an extent, in the operating companies.

Another change discussed by the interviewees was the growth in work. RB SSC had been taking on the work of operating companies from a number of different countries during their first two years of operation:

RB4: Of course there are things that have changed because I'm dealing with more people now, more team members, and I have Italian people and I have, I'm dealing with another country, Portugal, so this means that I'm speaking more, you know that languages, especially in English when I'm dealing with them, those countries and some of my team are not speaking Italian for example. But, and you have to be like doing the same thing for three, for three countries currently, France will arrive in the future.

This growth in work volume was not accompanied by a growth in complexity or changes to the way in which individuals performed their work. This may be due to the level of standardisation and efficiency that the centre was driving by simplifying and automating work. RB3 highlighted that this could be a potential challenge for the centre:

RB3: What is a machine? What's the process of a machine? How does the sheet get in, how does the sheet get out, what's the process in the middle? Lots of people don't know, they just know about the process, clicking the button and I make an invoice.

A number of the interviewees reiterated that there was not necessarily a clear vision of the whole operation, or the contribution that RB SSC made to Printco as a whole. The 'joining up' of the processes and how they impacted the business may not be clear at this early stage of development at RB SSC. According to RB1, some of the operating companies were confused about where some of the functions sat in terms of the SSC:

RB1: Well there is still some confusion on the opco side, for example with sales because they are not here in this location. So sometimes when you talk to them they ask you, OK but are you the SSC or are you the opco? Because they knew you from before. So they still are trying to identify what you are exactly doing for the organisation. So this is an issue.

This is perhaps another example of a 'teething problem' that is concerned with the start-up of the centre, one may expect these to change as the centre establishes and matures. This air of uncertainty about the future is also reflected in the perceived prospects for staff working at RB SSC; a number of the interviewees were unable to see where their professional career could develop in the centre:

RB10: You enter as a, in my case, a cash management clerk and if I'm going to stay here, I will die as cash management clerk. You can't grow, no way. In the last month, we have a turnover of thirty peoples in thirty days.

The views of the entire sample at RN SSC were split: half reflected the views of the quote above whilst the other half were more optimistic and accepted the challenges of the start-up of the centre as an opportunity for them to prove their value and contribute to the future success of the organisation. As this point is so closely related to the remaining research questions regarding career progression, this theme will be elaborated upon later.

The experience of work and careers here presented a number of challenges for the finance professionals working at RB SSC, mainly surrounding the SSC environment and problems with work processes. One may expect these problems to occur in the early stages of setting up an operation and whilst some interviewees were pessimistic about the development of the centre and their prospects, there was an equal number of staff recognising that these challenges could be opportunities to raise their personal profile within the centre.

RQ2: In which ways does work in the SSC implicate professional work and careers?

As with the other centres, when exploring career implications for professionals working in the SSC, the discussion was largely centred on the skills and competencies that individuals required for their current and future work. This was the first set of interviews completed at a centre outside of the UK and, although the other centres worked cross-culturally, RB SSC reflected a workforce that was much more confident and settled in this way of working. This could be influenced by their location in Barcelona. Many of the interviewees reported that there were a number of nationalities working from the area and that the city tended to attract a multicultural workforce:

RB1: Yeah, we have people from France, we have people from Portugal, we have people from Italy, we have people from Brazil that speak Portuguese. So we have quite a lot of nationalities.

RB5: Barcelona is quite, let's say it's a location that you can find easily languages, it's a competitive cost, if you compare with big cities. It's not that bad if you compare with near shoring solutions. So there are many place, many SSCs here.

Generally, culture and other aspects to do with working globally were prevalent in these interviews, more so than in the previous centres, these cultural aspects fell into the following categories: language skills, motivations for work and mobility.

The majority of interviewees at RB SSC spoke at least one language in addition to their native language:

RB10: I enjoy to learn all the cultures, all the people, to go out of my routine sometimes. It gives me the chance to also learn my, to maintain my language skills, since I'm from Belgium, so I speak five languages.

RB4: I'm dealing with another country, Portugal, so this means that I'm speaking more, you know that languages, especially in English when I'm dealing with them, those countries and some of my team are not speaking Italian for example.

Many were recruited for their professional competency and their language skills; it was clear that there is a standard for languages in RB SSC as there was for professional competency. RB7 talked about how she was recruited for her accounting background but also for her Italian language (she is a native speaker and also speaks Spanish). Whilst languages are an expected capability of these workers, it transpires that many find that using their languages motivates them in their work and in some cases has guided their career choices. For instance, two interviewees spoke about how they had physically moved in their careers to develop their language skills:

RB8: And then as soon as I finish my post graduate I go to, well I went to Dublin and improved my English¹⁴.

RB9: I wanted to learn Spanish actually. And after two months I fell in love with Barcelona, with the quality of life and I decided to try to work here, so I had an objective to stay for three months additionally, after my Spanish course.

Compared to the other centres in this research the interviewees at RB SSC appeared to be the most geographically mobile with even those at lower levels crossing borders for work. In most cases this was motivated by a desire to enhance their language skills. It was a self-driven decision made by the interviewees and reflects a Protean approach to careers (Hall, 1996). These individuals are exercising their freedom and strive to grow personally. They are crossing a number of boundaries to pursue work.

This level of mobility was also reflected when the interviewees talked about the workforce in general at RB SSC:

RB1: But if we move to other departments with younger people, as they also have languages and so, it's quite easy for them to move.

RB1 referred to the high turnover at RB SSC and perceived that younger workers were harder to retain especially when they were able to work in many different locations because of their specific language skills and a perceived lack of ties to geographical locations (reminiscent of physical mobility associated with the boundaryless career; Arthur and Rousseau, 1996). The turnover at RB SSC had previously been a problem; interviewees reported that a lack of progression opportunities and low wages contributed to this. In terms of implications for careers for these professionals interviewed, it appears that working globally was a motivator and driver for pursuing SSC work:

RB2: I like working with people from everywhere, I don't like the typical office with ten guys from the same town, with the same age, talking the same things, all life, I

¹⁴ The interviews were conducted in English and all interviewees showed proficiency; English is often considered as the 'language of business' (Nickerson, 2005).

prefer to stay in a table with a Portuguese, French, Arab, Chinese.

RB9: ...it's something that I really enjoy, to have this constant interpersonal communication with other groups, cultures and in the same time then practising other languages is something that I really, really enjoy.

The interviewees received personal gratification from this element of their finance work (even though this wasn't directly related to their profession) but it was also something that highlighted their involvement in a global operation:

RB5: But at the end the, what we are doing on the SSC, we are trying to capture resources from all over the place, put them together, combine them in the most efficient way ... So I believe that I will learn a lot about people and about people behaviour, how you can manage multicultural organisation, how you can align people internally.

The interviews reflected a multicultural working context, more so than the interviews at the previous centres, which is likely to be impacted by the Barcelona location and the views of individuals (including senior managers at RB SSC) on the city being 'international'. This emphasised the importance of culture and location in implications for the careers of professional workers based in SSCs. The outputs of these interviews reflect a workforce that prides itself on language competencies and individuals that seek to develop these for their own portfolio of skills. Whilst there was a high level of professional work occurring here, there was a notable reliance on languages and skills related to working cross-culturally.

Beyond culture it was important to look at the way in which professional qualifications existed at RB SSC. This was different to the two previous centres because in Spain it is not commonplace to be professionally accredited or have a professional qualification if you are pursuing a career in accounting and finance. All of those interviewed were not chartered by a professional body; instead further education, such as Bachelor's or Master's degree, were a prerequisite for professional accounting and finance work. RB7 stated that employees were required to have an entry degree to begin accountancy work. Many of the RB SSC workers interviewed had attained a degree related to finance. When asked about professional qualifications, most interviewees assumed this was a supplementary qualification that wasn't essential to their work:

RB1: Well I haven't needed that so I don't know what will happen in the future but I have not considered that.

Many did not feel that they were unqualified to undertake their roles and stated that their degrees were helping with their work at the SSC. Others believed that the process-based tasks were not utilising their education. For instance, when asked if her finance education helped her in her work, RB10 stated that her role was "not linked to finance, it's just manual entries in the system". This was a frustration among the lower level workers within the centre who felt that they were unable to progress from their process-based roles. The more senior staff interviewed spoke about the possibility of future education that may help them in their roles; MBAs were deemed more desirable

than a professional accountancy qualification because they related to the operation of a business rather solely focussing on more refined technical skills.

The interplay of skills that was defined in the RN SSC results also existed in the RB SSC (technical skills, interpersonal relationships, people/communication skills and cultural awareness). The importance of interpersonal relationships was not as significant for the UK centre, perhaps due to the start-up stage of the centre however the people and communication skills existed similarly. A point of difference is that it appeared as though cultural awareness was much more prominent at RB SSC than at the UK centre. Those interviewed at RB SSC recognised that cultural skills were a key required competency in their roles whereas those in the UK centre were still treating cross-border working as a novelty. It was also clear that the reliance on professional qualifications in furthering careers in the SSC was specific to certain cultures; in the UK the majority of those interviewed had completed, or were pursuing, a professional qualification whereas those in Spain were almost unaware of them and did not understand the value that these held in relation to their work.

Summary: RQ1 and RQ2

So far the results chapter has focussed on the centre specific themes relating to professional work within different SSCs through the accounts and experiences of those working within them. The objective was to capture a range of themes and viewpoints to reflect the reality of different SSCs. The next part of the results chapter will focus on the individuals that work within them and how they understand and navigate their careers and how the career anchor theory occurs here.

The findings from RQ1 over the three centres gave information concerning the nature of transformational centres operated by Oilco and Printco. It is clear that individuals working in finance consider their work to be at a professional standard (which is also supported by the presence of a highly educated workforce) even though they feel they are perceived as the 'poor relations' in the scope of the overall organisation. The mature nature of the centres meant that work wasn't entirely transactional and although some interviewees (mainly in RB SSC) were frustrated by the simplicity of their work, many others were happy with the tasks associated with their roles. The general findings over both RQ1 and RQ2 reflect a number of professionals that were collaborating with the 'opcos' (see glossary) or businesses and employing skills not traditionally associated with finance to perform their work.

The findings from RQ2 over the three centres presented a hierarchy of skills (for Oilco) and demonstrated the way in which skills are interlinked (from Printco). The data revealed new skills for finance professionals in the SSC that appear to be in response to the new ways of working (as in Mohamed and Lashine, 2003); these go beyond previously defined 'soft skills' (Howieson, 2003) into business skills. Not only do these skills aid individuals in everyday performance of their roles but they are also personal resources for furthering their careers either internally or externally; or constructs which help individuals navigate their careers in this context. All of the interviewees had an awareness of the skills they needed to develop to supplement their underlying technical understanding to succeed in their SSC role. Whilst many of these are driven by the organisation and the type of work that is being performed (e.g. communicating across cultures, liaising with different teams, process improvement) the interviewees conveyed a personal desire to develop their competencies. This is reflective of a protean approach to careers whereby goals are self-driven and

motivated by personal values. In the majority of cases here interviewees were motivated to grow their skills, which was succinctly demonstrated by the employees at RB SSC physically moving location to improve their language skills. By advancing skills interviewees are able to equip themselves for future career moves or changes, whether these are lateral or vertical, in order to remain relevant in their role and prepare for future development or changes.

Whilst RQ2 broadly investigated implications for professionals working in the SSC (such as skills development), RQ3 goes deeper to draw on the personal experiences of individuals or navigating their careers.

4.3.2 RQ3: How do those working in professional roles in SSCs understand and navigate their careers?

This section focuses on presenting results to answer research question three:

RQ3 How do those working in professional roles in SSCs understand and navigate their careers?

Each of the individuals interviewed over the three centres were representative of professional workers that are either embedded or embodied by organisations in terms of their professional work (see Faulconbridge and Muzio, 2008). Those at a higher level had a large impact on the overall operation of the centres and were heavily involved with the broader organisation representing strategic professionals (Suddaby and Viale, 2011). Some at lower levels, especially in the less mature centres, felt a distance between their work in the SSC and the organisation's general operation with their work being based around processes that were hard to understand in the larger context of the organisation. When investigating how those working in professional roles in SSCs understood and navigated their careers, the coding reflected three main themes:

- Direction of career: Vertical and horizontal progression
- Internal development
- Barriers to progression

This section will focus on each of these themes, nodes and sub-themes within them in relation to how individuals perceive their careers and the future of their careers. The data from all three centres (SG SSC, RN SSC and RB SSC) are considered together to summarise a more concise account of the common themes. This decision was based on the researcher's overall view of the data from initial coding. Many of the themes surrounding this research question were consistent over the three centres. There were a few key differences and these shall also be addressed in this section.

Direction of career: Vertical and horizontal progression

Figure 28 displays the key themes and nodes surrounding direction of career.

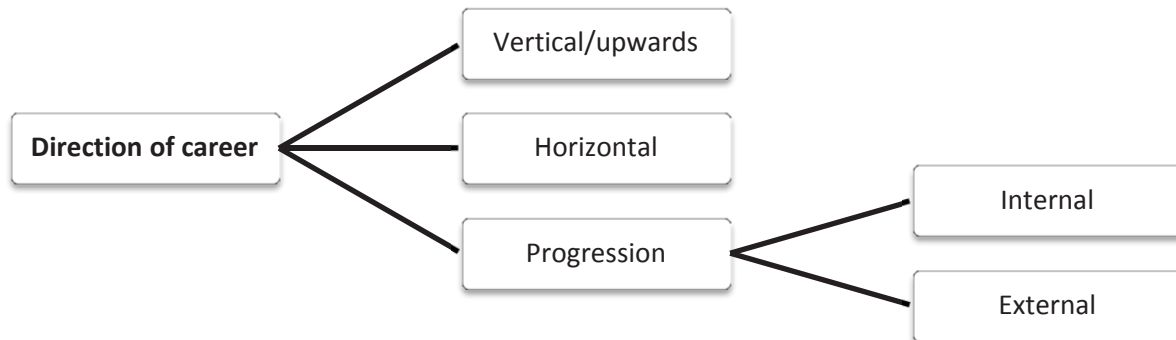


Figure 28: Direction of career – themes and nodes

Despite the flat structures of SSCs (as shown by Farndale, Pauwe and Hoeksema, 2009; and reflected in the quantitative data addressed later on in this chapter) there is a level of optimism surrounding perceived progression opportunities in these centres. As a general observation, these views tended to be stronger at Oilco’s UK centre (SG SSC; the most established and mature centre of the three) and much weaker at RB SSC, Printco’s Spanish centre, which had only been in operation for two years when the interviews were conducted.

Progression at SG SSC is encouraged in all directions; individuals have opportunities for both vertical and horizontal mobility even though many individuals conveyed a preference for a promotion:

SG3: I always aim to go upwards and to progress and develop. Of course if I felt that a lateral move would develop me enough I would do it. So it is not out of the question. So normally I would try to go higher and higher.

SG7: The next role up in my team would be senior controls assurance analyst. So that’s like one step up the link. I think that would be the natural step when the time is right. But that might not be available hypothetically.

SG11: Oilco is very different from a number of other organisations, you can essentially plan your career based on moving up the organisational hierarchical ladder that is very clear.

This point was reiterated in the quantitative data; Figure 29 shows that individuals at Oilco were expecting some vertical progression when they were asked what they anticipated their job role to be in five years’ time:

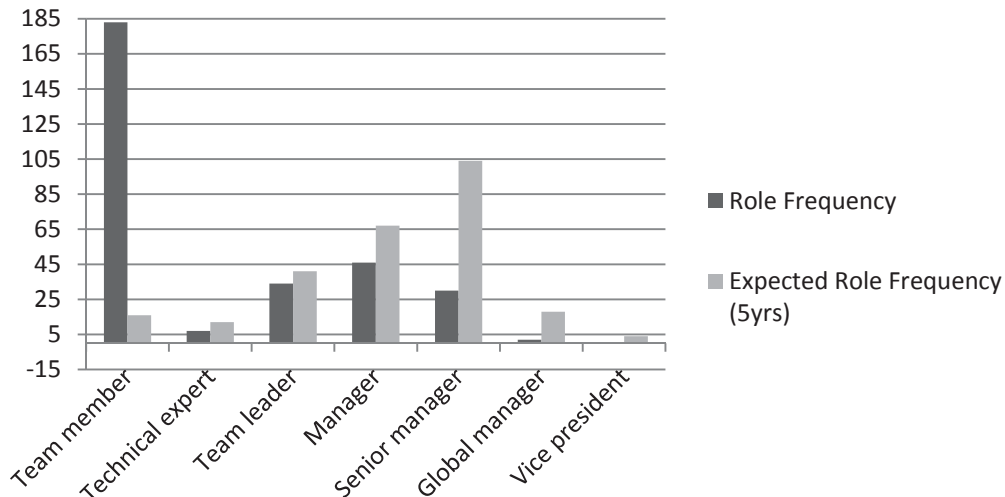


Figure 29: Role frequency and expected role frequency

Only 16 responses stated that they would expect to be in the same position whilst the remainder selected roles that constituted upward progression (see Figure 29). Figure 29 also reinforces the flat structure of the SSC with the majority of roles at a ‘team member’ level (this will be readdressed further on in this chapter). A potential issue arises when we look at the data for ‘senior manager’; it is evident that the number of individuals wishing to move into such a role far outweighs the number of employees that are senior managers, perhaps reflecting an over-optimistic view regarding progression in the SSC.

This optimism could be encouraged by SG SSC’s organisational culture; progression and development (in any direction) is encouraged and enforced with individuals being required to change roles every four years regardless of the direction of this move.

SG10: So you do not look and think that ‘I am going to be in this role forever because the person above me is not moving’. There is a regular turnover at certain levels in terms of job tenure...

This four-year plan meant that individuals were able to perceive areas of progression although SG11 (a senior manager) finds this a high pressured situation:

SG11: You’ve got a four-year window and that’s quite a pressurised situation; every four years you have to be thinking ‘who do I need to work with?’, ‘what opportunities are there?’, ‘what position am I looking for?’ ‘who do I need to engage with?’, ‘who do I need to influence?’. You need to make the application, you may not get it, especially when there’s 12 to 15 applicants for every job.

His quote reflects the competition for roles in the centre which may be, in part, due to the flat structure. SG7 also highlighted the availability of roles as a concern in his quote earlier although he also acknowledged the benefits of making sideways moves:

SG7: Well I suppose it's an expectation that you will apply for other jobs after a certain time say in three or four years, you'd be moving to a different role whether it be a sideways move or upwards. But I think variation of jobs would be good.

Multidirectional careers (Baruch, 2004) are encouraged, or even enforced, at SG SSC. Employees acknowledge that this enforced rotation does have benefits for enhancing their skill sets. What is interesting is that this is driven by the organisation. In RQ2 it was clear that a large amount of skills development was driven by the individual and their desire for progression which reflected a protean concept of career. In this case SG SSC is also driving this objective forward for the development of its staff. It demonstrates the important role that some organisations can have in the development of their workforce. Individuals spoke about skills development and how this could further their careers in terms of individual career management approaches; skills development will also have benefits for organisations and SG's enforced job rotation may encourage this. Clarke (2013) articulated that the organisation's role in career trajectories is underplayed. This is supported by the findings at SG SSC.

A number of the interviewees were very open to making sideways moves; although this was still motivated by a desire to progress vertically for most of the interviewees:

SG6: ...they have mentioned that a job has come up and they have been asked to go and fill it and it is not necessarily an area they would have thought of and then once they have done it they really enjoyed it. They have realised that has opened another door to other areas. So I would never rule out anything.

The notion of moving laterally was also echoed at RN SSC although the individuals here did not appear as motivated to progress as those at SG SSC:

RN8: I think about who my boss is RN3, I wouldn't want RN3's job! [Laughs]. So, therefore it would mean I would be moving laterally, if I got a bit bored with what I was doing.

This statement reflected the views at RN SSC quite succinctly; individuals were not as motivated to move roles, many seemed happy remaining in their current role.

The majority of interviewees at SG SSC spoke of their future aspirations at the organisation they currently worked for. The prevalence of talking about intra-organisational opportunities may have been impacted by the interviews taking place at the offices where individuals worked and so may be subject to some bias. Despite this, individuals could identify potential job moves whether these were lateral or vertical. Careers in the SSC can be multidirectional (Baruch, 2004) with lateral moves diversifying skills of management accountants and equipping them with new skills that could enhance their profiles for future vertical moves.

A more junior finance professional, RN1, had experienced progression and believed she had further opportunities to move roles vertically but wasn't entirely sure of how this would look in the future:

RN1: I mean since I joined, I started off as an analyst doing all the month end reporting and doing a lot of things like raising invoices and gradually I've moved on and now I've got two people reporting in to me so my role has changed. So I don't know if I'll necessarily get another role in the next couple of years, I don't think I'll go up to a manager or anything but perhaps, definitely take on more countries I might get some more responsibility and a few more people reporting in, that kind of thing.

RN1 had informal sponsorship from her manager, RN3:

RN3: I'm trying to develop her, because she's financially exceptional, she's very good because she's come in from an audit background, but what I'm trying to do is train her and develop her in a management accounting perspective where you are dealing with.... It's less about being financially accurate and more knowing what the customer wants and how they want it packaged.

Even on an informal level the organisational environment can be important for development. Even though individual motivation and self-driven goals associated with the protean career concept (Hall, 1996) are important for career development, the role that the organisation plays (both formally and informally) must be acknowledged (in agreement with Clarke, 2013).

There were opportunities like this for a few of the staff associated with RN3 but many knew that progression for them would probably be in external roles. The differentiator here appeared to be the role of the organisation in encouraging mobility and movement. Many of those in roles at RN SSC had been in the same role for a long period of time, in contrast to those at SG SSC who were required to move roles every four years. This reflects that the organisational culture can be a construct that enables progression whether that is to progress vertically or take horizontal moves to broaden skills. The approach of SG SSC encouraged individuals to diversify their skills....:

SG2: So I would probably move to a similar role in finance operations to kind of broaden...

...whilst at RN SSC individuals remained more static in their careers:

RN9: As far as I'm concerned, I've been here ten years now, I'm not going anywhere. So as long as they want me I'm quite happy with what I do. I don't have any particular career progression, I've got a young family and stuff like that so I'm quite happy with what I'm doing.

It appears that mobility in any direction may impact upon individual perceptions of progression in their career (even if progression to them involves horizontal moves). These kinds of moves were only articulated by a few at RN SSC, whereas at SG SSC (where employees were much more optimistic about their opportunities) these moves were almost enforced by the organisation.

RB SSC told a very different story; the majority of outlooks on career progression were pessimistic:

RB2: I would like to grow up with my career but in this moment I can't, I don't see that is, as a possibility in Printco, but maybe something changed.

RB8: I don't know, just because that, because we are in the middle of attract the Italian business and also the French business, maybe there are new opportunities to be team leader in a specific part of the business, of any of these countries. So we are just in the middle and we don't know exactly what is the direction that we are following.

RB8's view reminds us that the centre is extremely young, it is still developing and has been subject to a great deal of change; he suggested that could provide him with opportunities in the future (as RB2 also suggests). Other interviewees also expressed this view, that the problems and issues in the young centre were an opportunity for them to move into different roles and engage in challenging work to develop the centre. Some of these involve working with the opcos to facilitate the changes that are happening as the centre grows:

RB5: There are people that is working on the projects to deliver this change, to share, so we also release some people for that team. But of course, this is, it's attractive for them, for SSC employees because they tend to believe that the operating companies are a bigger place to grow.

Moving outside of the SSC for new roles is a theme that is shared across all three centres. Crossing boundaries within the organisation as a career move was feasible. Critics of the boundaryless career concept claim the notion has become oversimplified and is often described dichotomously to organisational careers erroneously (Pringle and Mallon, 2003). The SSC provides an example of where boundaries can be crossed within a single organisation. Individuals still show loyalty to their employer but are able to cross boundaries to develop individually. Many are happy in their jobs at the SSC and don't express an overwhelming desire to leave (except for in the case of some RB SSC employees in Spain). The view is that roles in the operating companies or businesses are realistic opportunities for vertical progression, especially for more senior personnel:

SG11: So for someone like myself it will be more about getting an opportunity within the operating businesses; maybe London, The Hague, there's not a lot of opportunity for me within Glasgow because it's a small centre. So it's more a case of establishing yourself as a credible applicant for the business facing roles, so it's a case of getting into the specialist areas of the business where they are slightly apart from being finance operations. So that's where I would see my sort of progression coming from.

SG11 talks about moving direction in his career. Multidirectional careers are often associated with vertical and lateral moves but in the SSC multidirectional can also denote moving into different parts of the overall business. SG11 explains his self-motivated values but within the confines of the organisational context. There is evidence of a protean approach to careers and the statement of individual objectives but within the boundaries of the organisation. Crossing boundaries within an organisation is often neglected in reference to boundaryless careers (Rodrigues and Guest, 2010). Within the SSC context there are relevant career boundaries to be crossed internally for personal progression.

SG11's quote also demonstrates the influence of skills (similar to Schein's, 1978, perceived

competencies) in career progression; SG11 understood that his skills had to be broader than just technical or functional competencies, it was the 'business skills' (presented in *Figure 26: Hierarchy of skills for finance professionals working in SG SSC*, on page 141) that would enable him to move forwards. Although the organisation provided opportunities for development, it was often down to the motivation of individuals to pursue them:

SG5: No one is going to come and cherry pick you unless you are on a graduate programme or there is a very clear definition of where you are going. I think in shared service centres we do not have that, however we do have mechanisms to highlight key staff. I am on the leadership group which is a talent group of people who are going to be helped along that journey. So that helps.

SG5: So I know my strengths and my weaknesses and I can build on that continuously. So for me it is quite clear. I do not know if everyone feels the same way. Definitely the opportunities are there and it is up to you if you want to take on it.

Opportunities weren't confined to the SSCs here; the majority of interviewees felt as though they could move to another role in the SSC although they hadn't fully considered the availability of external jobs. In SG SSC, for the more senior staff, promotion often involved considering virtual roles:

SG5: So now I need to look for different opportunities in virtually working probably across global teams.

These roles were described as high level jobs that involved a large amount of travel and an involvement with the global operation without being based within a single centre. This was an unexpected finding with the researcher being unaware of such roles before the interviews were conducted. The existence of these types of roles exposes more about the global nature of mature SSCs such as the GBS model.

This is reminiscent of some the ideas behind the post-corporate careers (Peiperl and Baruch, 1997) whereby work occurs across borders and isn't necessarily location specific. It may demonstrate a new dimension for mobility in the directions of modern careers. It shows how multiple boundaries can be crossed during the same transition in terms of position and unspecified location of work. This move to virtual work occurs within the boundary of the organisation but across internal boundaries for mobile individuals. This intra-organisational move with increased mobility echoes ideas presented in Clarke's (2013) new organisational career. It also highlights that there may be new trajectories for multidirectional careers in terms of virtual work. This multidirectionality has implications of perceived career success in terms of life balance, autonomy and freedom (Baruch, 2004) which is elaborated upon later. As a final point on career direction, it should be noted that some of the individuals in the centres did not want to pursue a career. For example, RN4 (from Printco's UK centre) found that progression 'just kind of happened' for her and that it was not planned; she stated that she was not a career driven individual and that she was in the wind down phase of her career and wouldn't want to change positions before her retirement.

In summary it appeared that many individuals had acknowledged the role that their current organisation had in their personal understanding and navigation of their careers. This occurred on two levels.

Firstly, SG SSC imposed mobility on their employees. Every four years staff had to change roles regardless of whether this entailed a vertical or horizontal move in terms of career direction. Although there were some frustrations regarding this, the general consensus was that this regulation enabled individuals to diversify their skills. At RN and RB SSC there weren't such procedures, however individuals conveyed the value that making lateral moves could have. In fact, some purposely sought out lateral moves to extend their skill sets. There are individuals in the SSC pursuing multidirectional careers (Baruch, 2004) for their own personal development and with an overarching desire to progress vertically in the future. Multidirectional careers also have practical implications for organisations. At SG SSC imposed role changes mean that their staff are able to gain exposure to parts of the business outside of their usual work, thus creating an adaptable and multi-skilled workforce.

Secondly, where progression seemed unlikely, individuals were still able to pinpoint opportunities to develop themselves in response to challenging environments despite acknowledging limited or non-existent progression. This was evident at RB SSC whereby individuals considered moves into shorter-term project-based roles for their development. This is again reminiscent of a multidirectional approach to careers (Baruch, 2004) but also further emphasised the reciprocal relationship between the individual and organisation (Inkson, 2008) in career development.

Internal development

The overarching theme of development encompassed a number of nodes from the NVivo analysis which included succession and training (which in itself had sub-nodes of informal and formal techniques; see Figure 30). The notion of development has also been alluded to in the previous section as it is often associated with direction of career (especially vertical progression).

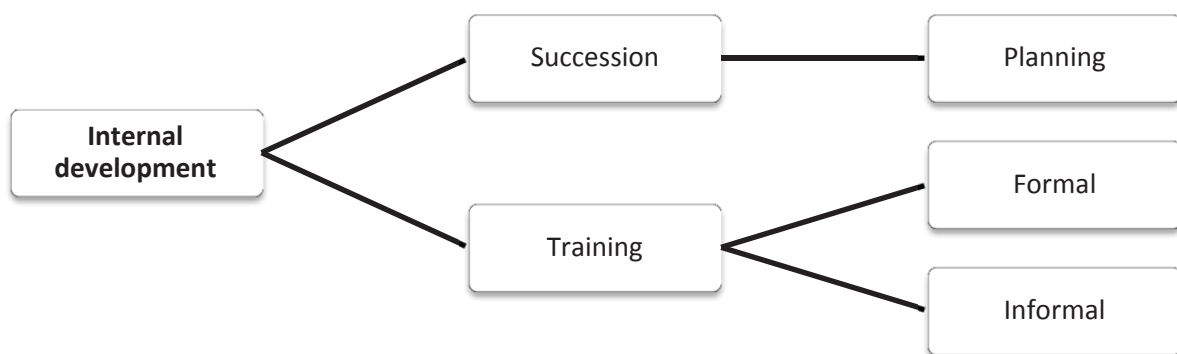


Figure 30: Internal development – themes and nodes

This stage of analysis also highlighted the way in which a number of the themes from the qualitative data are interlinked, cross over or have relevance in another area. An example of this was the way in which ‘interpersonal skills’ could help an individual navigate their career. This was exemplified in SG SSC whereby individuals were required to put forward sponsors when they moved into new roles.

These often included their current manager and a senior member of staff from the team that they wished to move into:

SG11: And the question always is how do you get credible sponsors within the business that will support you in new roles? So don't just apply and they say 'who is this guy?', you need to make sure that when they pick up your CV someone will say 'yes I know that guy you ought to speak to him'.

Individuals created opportunities for themselves to foster these relationships by engaging in work that diversified their skills:

SG6: The one good thing about Oilco is that you come in to a particular job but very often there are projects going on and you can get involved in the projects as an ancillary to your job. It allows you to get to know people in many different areas of the business.

These allowed individuals to both develop personally but also seek out potential job moves (on their four year rotation). RN4 believed this was missing at RN SSC:

RN4: People seem to stay in the same role for a lot longer; whereas where I used to work we were rotated even if we didn't get a career promotion we would at least get experience by being rotated, that doesn't seem to happen as often here. There's no sort of, maybe seconding, you know swapping with somebody on the same level in to a different position even to just gain experience.

RN4 recognised that rotation could be a useful experience for developing skills on a broader level rather than solely for progression.

There was evidence in both centres of formal 'individuals development plans' (IDP at SG SSC) and 'talent management schemes' (at RN SSC, and RB SSC). But the level of understanding surrounding these varied largely among individuals; some appeared to apply only to senior positions or individuals that had been scouted as a 'successor' with the remaining staff unaware about the details or selections for such schemes. SG10 described some of the activities in her individual development plan (IDP):

SG10: So each year in discussion with your line manager you look at your strengths and your development. It can either be for the role you are in just now or it can be for your next role. Following that you come up with actions but ultimately it is down to you to drive the development. For me this year, I do a lot of project management but I did not have anything official to recognise it so I wanted that official tick in the box.

SG2: So I think there's a lot of work goes into trying to develop people and make them the best they can and to help them to fulfil their own ambitions within the organisation, I think Oilco is really good at that.

These plans were focused on skill development rather than facilitating individuals to make vertically progressive career moves. The action of pursuing a job or opportunity (including gaining sponsors) was the responsibility of the individual. The organisation's role was to provide them with the resources to do this:

SG6: Oilco is very much a case of it is down to the individual to make the maximum out of the opportunities which they have got and you do that by going and looking at some of the resources.

Individuals that had taken up training for their development at SG SSC spoke of 'Oilco University' and 'Lean Six Sigma¹⁵' training which was available on request rather than being offered to every individual. 'Oilco University' included a number of online courses surrounding the skills highlighted earlier in this chapter. All of the interviewees at SG SSC recognised that their vertical progression and personal development was self-driven (see SG9 below); although it was facilitated by the organisation it was necessary for individuals to pursue opportunities.

SG9: It's just where you are at that point and how well you can come across that you are able to move on and sometimes it is down to your personality as well to shout out.

There is a fusion of a self-driven protean approach to careers (Briscoe and Hall, 2006) and development here but with an organisational slant. The organisation is able to provide the tools and resources to achieve this if the individual is motivated enough to engage with training.

This is also true at RN SSC; individuals with the motivation to develop their competences are those who seek out the resources to do so, and then are often encouraged by the organisation:

RN8: I said I wanted to do ACCA and would the company pay for me. And he said yeah we will be happy for you to do it and we will pay for it, and that was, it was as straightforward as that. They are very supportive.

However, this does not mean that the organisations are able to offer opportunities in terms of vertical career progression. They appear to make up for this by facilitating individuals in their own personal development. SG4 was the most senior individual interviewed and was able to speak more about the reality of strategies existing for personal development at the centre; he made it clear that this was not to provide long-term careers but rather to retain and attract a talented workforce:

SG4: We operate a turnover model. We do not guarantee people that they are going to have the full-time field life career criteria but what we do provide is the opportunity for them to improve themselves.

¹⁵ A popular management strategy employed in organisations to improve performance by reducing waste (George, 2003).

SG4: In terms of personal development our mantra is that we bring people in and this is one of the reasons why we are successful in attracting and retaining people because we do invite people to personally develop themselves.

This idea emerged with reference to multidirectional careers earlier in this section and in particular the way in which such an approach to careers could benefit individual development. The insight from SG4 is interesting in terms of the psychological contract. SG SSC did not offer the traditional 'job for life' in return for an employee's loyalty (Rousseau, 1989). Instead they offered the opportunity for development if this is what the individual both desired and sought to pursue. Perhaps this development is more important to human relations than loyalty as part of a 'new' psychological contract (Guest, 2004).

One of the key strategies for both training and assessing the potential of individuals was mentoring. This was where individuals were assigned a senior member of staff appropriate to guide them in their work or the work that they wished to do. They would have regular meetings with their mentor:

SG3: Also they do invest a lot of time, energy and money on training on course and a lot of senior people are investing their time into your development. So I have more than one mentor giving advice and reviewing my IDP.

This happened on more of an informal level at RN SSC; whilst management (such as RN3 below) took charge of developing staff in his team. This was a personal choice, at his discretion, rather than a scheme implemented by the organisation:

RN3: But what I try to do, at least anyway, is to develop those individuals in the same role. So we alternate work that they do if we can, so you do that for a year and then you start to swap and it gives me job cover and also gives me, them the feeling that they aren't getting bored.

It appears that the role of the organisation in helping individuals to understand and navigate their career was less clear to individuals at RN SSC. One manager spoke of a formal process, however more junior staff perceived that decisions about internal development rested with the managers rather than something that was instigated by the larger organisation:

RN6: It's probably twice a year where they would look at each person, what is their next step, who would be their backfill, do we do it internally or not? What are their capabilities? You know, it's not only what is their next move, it's what's their next two moves almost. So we do, there is a formal process for it...

RN1: I don't think people are necessarily earmarked for the next move, but I think, it doesn't really get discussed with me but I think that management have plans for if 'so and so' leaves then 'so and so' might be able to step up and take their role and someone else could replace them, I think there is a bit of that going on. But nothing official.

This was even more blurred at RB SSC, which can probably be attributed to the infancy of the centre:

RB9: Yes, we have the formalised PTPs (personal training plans) and we have our yearly review.

RB4: They just don't know, in fact they don't know exactly who is, or who is going to be the human resources responsible. This point, it's someone in, from Nottingham, but they don't know for sure, they don't know the policies, well they are just creating policies for SSC and so on.

RB9 was a more senior member of staff so may have had more exposure to development opportunities. Apart from the director, only one other staff member discussed development of individuals at RB SSC:

RB9: Ah, so we are working, so we are ... one of my team members is a high potential, so I'm working him in all the big projects we're doing, so he's helping me, but in the same time I'm also training him.

The more prevalent view was much more negative and far outweighed discussion surrounding development on any level. Generally individuals at RB SSC did not believe the organisation supported them in developing skills and experience for the longevity of their career and as such many were seeking external opportunities such as other SSC work or finance related work.

A last factor in individual development was the role of experience, which was highlighted by SG6:

SG6: I learnt most of my skills primarily through work and picking them up myself. I think I am quite good at communicating those on to people. I am quite keen to share that.

Of course, SG SSC encouraged a wider range of experiences for their employees by implementing job changes for employees every four years (which they were responsible for finding). In RN SSC the notion of job rotation or gaining experiences in different areas was not as forthcoming. For instance RN9 had turned down training; she believed she had reached her 'glass ceiling' at Printco and would not seek opportunities outside as she was happy with her work life balance and enjoyed her role:

RN9: I've been offered various management training, it's not really my style. I sort of tend to decline training sessions. For my particular role now it's just more through experience and my management style is based on knowledge and the fact of I know everything there is to know about everything within every job within my team.

Across all three centres, many had expressed how their experience of working in the SSC had provided them with a number of skills that went beyond their technical training (this was addressed under the remit of RQ2 e.g. *Figure 26: Hierarchy of skills for finance professionals working in SG SSC* on page 141 and *Figure 27: Interplay of skills at RN SSC* on page 153).

Before this section is summarised, it is interesting to note the lack of reference to professional training or education in terms of individual development. For the interviewees here, in all

locations¹⁶, the only way in which qualifications aided development was in terms of ‘opening doors’ for new roles. Whilst for some, it formed the basis of their day to day work (e.g. see technical skills in SG SSC on page 141).

RN3: I would say they were useful the qualifications and they are definitely fundamental but it’s more on the job training that I saw in the career really.

SG4: It gives you a grounding, the ticket for your job, and it looks good on your CV but in terms of where I really improved my competence and capabilities was on the job.

From the entire interview set, it does not appear that professional accreditation or qualifications provided relevant development opportunities. This professional aspect didn’t appear to be a guiding factor for finance professionals within the SSC in terms of their careers. The post-corporate career (Peiperl and Baruch, 1997) suggested that individuals may identify more with institutions such as professional bodies rather than the institution that they worked for. This was purported as a reaction to work becoming less location specific and perhaps less consistent or reliable. This didn’t appear to be the case in the SSCs studied. The previous results have shown that individuals in this environment are still able to identify with their employer but in terms of development opportunities rather than loyalty to an organisation.

Interviewees were also specifically asked about their continuous professional development (CPD). Those at SG SSC had this provided to them by Oilco through their association with the Association of Chartered Certified Accountants (ACCA) however only one interviewee from RN SSC claimed to be engaging in CPD. Some said they kept up with advances in the field informally rather than engaging in CPD activities.

In summarising development, as a key theme that individuals use to understand and navigate their careers, this research has identified a number of nuances that impact upon this. The key finding here was that pursuing development (whether this is in terms of vertical career progression or development of personal skills and experiences) was a task based on both organisational and individual elements of career management.

The SSCs in this research did not impose development on individuals; it was the responsibility of the individual to seek this out. The more mature centre (SG SSC) appeared to have more official resources for personal development and, in combination with the four-year role change instruction, offered individuals a large range of experiences. Interviewees had full awareness of these and were able to identify how utilising these resources could develop their careers.

This was less evident at Printco’s centres. Individuals still understood that navigating their careers in terms of development was both impacted by themselves and by their management, but in a less formal way than SG SSC. It appeared that professional development and training (including accreditation and higher education degrees) served individuals in grasping their basic work at the

¹⁶ In Spain it is not common to hold a professional accreditation to practice financial work; instead employees usually have to have a related degree or postgraduate degree.

SSC. In terms of navigating their careers, it granted increased opportunities in finance roles but wasn't overtly referred to as a resource for development.

Barriers to progression

The last theme relevant to how those working in professional roles in SSCs understand and navigate their careers was their perception of barriers to progression. This occurred on professional, organisational and individual levels (themes and nodes displayed in Table 26).

Table 26: Perceived barriers to progression for finance professionals in the SSC

Professional	Organisational	Individual
<ul style="list-style-type: none"> ▪ Qualifications 	<ul style="list-style-type: none"> ▪ Growth of the SSC ▪ Lack of progression ▪ Tenure of senior staff 	<ul style="list-style-type: none"> ▪ Geographic mobility ▪ Lifestyle ▪ Interpersonal relationships

Only one interviewee, from RN SSC, believed that because she worked in finance without a professional qualification her future options would be limited:

RN5: ... I haven't finished CIMA, so obviously I'm not fully qualified and that will hold me back, I'm sure, in the future. And perhaps if I go for a job outside of this company they may look at my CV and say I've been there fifteen years, is this woman not institutionalised?

RN5 is a very long-term employee of RN SSC having previously worked in one of the opcos; she understands that her skills are recognised by her employer but, because she doesn't have professional accreditation, that these may not be recognised outside of RN SSC. This echoes the findings from research question two whereby individuals viewed their professional qualifications or education as something that could create opportunities rather than something that helped them significantly in their work.

Only interviewees from Printco reported that the growth or lack of it, at the SSC could be a barrier to their progression:

RN3: Yeah it's difficult because there are a lot of experienced people, long-term servers in Printco so there is no obvious progression that you can see.

RN7 held one of the more junior roles in terms of the interviewees and had worked at the centre for three years; he summarised these worries:

RN7: It all depends on how quickly the SSC grows, you know if it stops now then it all depends on who moves on or if people move on there's not going to be places to go if people are already doing that job.... It's not going to grow, it's going to shrink and I suppose if people stay in their roles, they're not just going to create roles for people to move into when there's not the job there to do. So, mostly, people not moving from their current roles.

It was perceived that there wasn't much opportunity for personal development at Printco. This is especially true of the Spanish centre, RB SSC. At the Spanish centre, RB7 believed that RB SSC had no interest in the personal growth of its employees. She felt undervalued by Printco and believed this was the reason that she had seen such a high level of turnover in the centre at the time. She talked about barriers in terms of Printco but also concluded that she had acquired enough knowledge at the centre to enable her to work in other SSCs.

Though a few voiced their concerns about lack of progression in the SSC (mainly from RB SSC), these comments were far outweighed by those who thought they could progress or maintain a career in their current SSC. Themes around features of the boundaryless career (Arthur and Rousseau, 1996) such as movement across boundaries of different employers or sustaining external networks for overcoming barriers to progression did not prevail.

On an individual level, geographic mobility was a big concern for those working at SG SSC. This may reflect the maturity of the operation as a GBS, whereby centres were globally integrated with a greater level of connectivity.

SG2: I think the bigger barrier is myself, if I'm honest, so location for me is a barrier. So if I was willing to go and spend four years in Chennai in India then there's probably more opportunities than I would limiting myself to the next four years in Glasgow.

SG1 cited the same concerns about geographical mobility, however this was alleviated by the increase in virtual roles within SG SSC.

SG1: So I think probably my biggest barrier is the mobility aspect, so I'm not mobile beyond Glasgow. I feel that's less of an issue as we are seeing more and more roles going virtual with an element of travel.

These roles meant individuals were not required to work from a single location, they could work from home the majority of the time and would then be required to travel as part of their role. This seemed to appeal to a number of employees at SG SSC; it meant they were able to maintain their lifestyle but also progress, globally, within the entire SSC operation (reminiscent of the 'martini' workers; 'any time, any place, anywhere', in Rothwell, Herbert and Seal, 2011). SG5 made direct reference to her family life as an aspect that would prevent vertical progression because she would be unwilling to geographically relocate:

SG5: I think the relocating thing can be a barrier for me personally as I have two small kids so I am not going to do that. So sometimes it can be limiting for working mothers. I think that will always be the case no matter what organisation you work in.

SG5's quote demonstrates the importance of personal needs in contemporary careers and is particularly reminiscent of a kaleidoscope approach to career (see Mainiero and Sullivan, 2005). Any future roles or progression are guided by her lifestyle. SG5's career has shifted in relation to life events, here bringing up two small children, and she showed a focus on her own needs and desires over and above organisational objectives.

This was also the case for SG10:

SG10: Yes I am a woman and I work four days. Oilco is very supportive but it does limit some of your roles for you to progress. There is an expectation that you might go abroad and do a steer and that is not going to suit me.

Whilst the flexibility of the SSC suited her lifestyle, it was a factor that may prevent vertical progression.

There is evidence here of both protean (Hall, 1996) and kaleidoscope careers (Mainiero and Sullivan, 2005). Some individuals believed that their individual values prevented their progression. Some progression required greater geographical mobility on the part of the employee. Because of self-directed individual values (found in protean careers) and the importance of personal needs (found in kaleidoscope careers), some found that progression within their centre may be more difficult. SG10's quote reflected a typically protean career which encompassed her whole life space rather than objective success such as increased rank (Briscoe and Hall, 2006). The increase of virtual roles may mean that some are able to progress in rank whilst maintaining their lifestyle needs and commitments. The introduction of such roles may support protean and kaleidoscope careers. This point began to allude to possible career anchors and in particular the role of lifestyle (Schein, 1990). This will be developed in the discussion.

Finally, there was a suggestion from some employees at SG SSC that being confined to finance operations in the centre made it difficult to form the interpersonal relationships that facilitated progression:

SG11: So the second barrier is that when you work in finance operations it's very difficult to develop the sort relationships within the business that would enable you to get sponsored when applying for a role in the business in other words people who will support you in securing your next role. Especially if your next role is based in London and like myself you're based in Glasgow than it is a barrier.

This suggests that a lack of interpersonal relationships in the right location can constrain geographic mobility if an individual desired progression outside of the SSC. Although opinion on this barrier was split; others had managed to form these relationships despite having their location being static (based in Glasgow):

SG2: ... through certain roles in shared services you've still got great exposure to the business so in terms of building network and connectivity and reputation you can still find that you can move back into a kind of more traditional, onshore finance function role as financing the business as opposed to one of the finance operations roles.

If we consider the entire interview set, it appears that barriers to progression aren't a concern for the majority of staff. The findings show how barriers (in relation to a number of other factors) can impact upon individual understanding of potential progression and shape the way in which they

navigate their careers. This section has demonstrated this in terms of professional, organisational and individual level issues.

Summary: RQ3

RQ3 asked 'how do individuals working in professional roles in SSCs understand and navigate their careers?' The key themes developed under this research question related to direction of careers, internal development opportunities and barriers to progression in career navigation. The themes, nodes and sub-nodes identified through analysis with QSR NVivo 10 revealed how finance professionals viewed both career prospects and boundaries in the SSC.

Whilst there was optimism around vertical progression, the experiences of individuals reflected that the organisational structure impacted role mobility in the SSC in agreement with Rothwell, Herbert and Seal's (2011) bottleneck in progression for finance professionals in the SSC. There were limitations to progression in these organisations. On the other hand, the SSC was a working environment that supported, and in some cases imposed, multidirectional careers (Baruch, 2004). The majority of interviewees described how they had previously (or intended) to make lateral moves to progress their career vertically in the long run. For some these lateral moves were self-directed (reflective of protean careers, Hall, 1996). These interviewees understood that lateral moves could diversify and expand their skill set (into some of those skills described under the findings of RQ2).

At SG SSC, multidirectional careers were enforced with employees required to make a role change every four years regardless of direction. This allowed SG to develop a multi-skilled workforce. There was evidence of internal boundaries being crossed as some SSC staff would find a position in the parent organisation (or 'the business'). This demonstrated the role that the organisation still has in careers (Clarke, 2013) despite the prevalence of boundaryless theories of career (Arthur and Rousseau, 1996) in dichotomy to these. Whilst there are protean approaches to careers and development driven by self-motivation, the organisation serves as a resource and arena to develop these. There may be evidence of new psychological contracts (see Guest, 2004) whereby the promise of opportunities for development may have replaced the promise of long-term employment on the organisation's side. Instead of employees offering loyalty, they are able to offer the organisation a wider skill set.

There could be new dimensions of multidirectional careers; work is not necessarily location specific and there are opportunities to advance careers vertically by moving into virtual roles. These virtual roles can also support personal needs and managing lifestyle with work. Some of the female interviewees expressed that lifestyle could put boundaries on their career and that reduced flexibility (associated here with having young children) meant perceived progression could be hindered. These reflected themes associated with kaleidoscope careers (Mainiero and Sullivan, 2005) whereby employees' work life was impacted by shifts in their personal lives and commitments.

4.3.3 RQ4: An introduction to career anchors

Research question four, 'can the use of a traditional theory (Schein's career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC?', was investigated

through the quantitative data and analysis. The data from the interviews provided a brief introduction to how Schein's (1978, 1990) original career anchors existed in the SSC based on the accounts of individuals. They also provided an insight into how these relate to their context in the SSC.

Given the progressive focussing (Sinkovics and Alfoldi, 2012) and abductive nature (Blaikie, 1993) of this work, the concepts surrounding anchors will only be visited briefly here. In combination with key career anchors literature, the interviews helped shape the design of the quantitative part of this research resulting in the proposal of three anchors for testing; organisational security/stability, employability security/stability (Baruch, 2004) and global working (inspired by Suutari and Taka, 2009). The qualitative data on career anchors will also inform the interpretation of the factor analysis. As such this section serves as a brief introduction to the main themes rather than an in-depth analysis of anchors on information drawn from the interviews.

Lifestyle has already emerged in the qualitative analysis; especially in regards to barriers to progression. These individuals conveyed how they would not sacrifice their lifestyle for progression or roles within the SSC. This was in reference to the location of their work, maintaining flexibility and the preference of virtual roles (at SG SSC) for progression. Aspects relating to lifestyle and Schein's (1978) description of this anchor were portrayed by the majority of the sample as extremely important in navigating their careers:

SG4: I think it is that life work balance. I think it is that the family comes pretty much up there when it comes to discussions in what I am prepared to do. At one point there were opportunities to move abroad with Oilco which would have been fantastic professionally but it was not right for the family.

It is also clear that most individuals across all three centres are very happy with their work life balance; with regards to this, they made reference to the amount of time it took them to travel to and from work, the ability to work from home if need be, satisfaction with working hours and the ability to complete their work within working hours. This again reflects a protean approach to careers (Hall, 1996). Individuals take into account their whole life space when it comes to making decisions about work. It also demonstrates kaleidoscopic approaches to career; here SG4 will not currently move abroad because of family commitments.

So far the data surrounding the previous research questions have also alluded to the existence of a security and stability anchor (Schein, 1978). This was in terms of organisational security/stability (as proposed in the methodology, see page 123) and employability security/stability (Baruch, 2004). The interviews have indicated that both forms of security are important to them however the researcher's overall impression of the data suggests a preference for neither. Interviewees discussed both their desire to continue working in their current SSC and the ways in which they are developing themselves for potential future progression. This has been presented in response to research question RQ3.

A large number of those interviewed were in management positions; so there was much discussion around aspects that could be classed as general managerial competence in terms of career anchors

(Schein, 1978). It should be noted that those in junior positions, seeking vertical progression, also displayed a preference for management positions or development of 'soft' and 'business' skills (from SG SSC, see pages 142 and 146). A preference for general managerial competence was also displayed by individuals in the younger centre, RB SSC, for example RB3:

RB3: But the next stage for me is managing, or being a team leader, I want to improve myself as person, professionally and personally, to obviously to get more experience in managing some teams... I just like to manage, I love to manage.

This often surpassed a preference for technical/functional competence (Schein, 1978) for a considerable number of the interviewees; although for most interviewees, technical work was part of their role and it didn't appear to be the most important part of their work. Instead attention was given to other challenges, such as the skills outlined in research question two. Professional accreditation, qualifications and education in finance was something that opened up opportunities for individuals rather than the most important feature in their careers:

SG1: So from that, certainly from my experience perspective, having worked in the type of shared service centres environment, the professional accountants' accreditation doesn't help me to do my job or make any better.

The issue of working globally has been visited in the section on cultural skills (e.g. see page 156 in regard to RN SSC) and it has been suggested in terms of virtual roles at SG SSC. Individuals appeared to enjoy the challenge of working across borders and many cited it as a new competence for them in terms of their finance careers:

RB2: I like working with people from everywhere, I don't like the typical office with ten guys from the same town, with the same age, talking the same things, all life, I prefer to stay in a table with a Portuguese, French, Arab, Chinese. So that's something that I really appreciate.

RN7: You know having that experience about working with other people in other countries, with language barriers, with distance barriers; you know it definitely would help me secure another role in another SSC. Definitely.

The theme of global working reflects a construct that was previously less relevant for Schein's (1974) original sample. The qualitative data surrounding career anchors also draw on some of the earlier findings surrounding new skills for finance professionals working in the SSC (such as technical competences and general management). The interviews also allude to a perceived preference of pure challenge career anchors (especially for those in senior roles).

Deeper exploration into the construct of a modified version of Schein's original career anchors (1978; 1990) through the quantitative analysis seeks to reveal more about how anchors exist for finance professionals in new organisational forms and to evaluate whether traditional theories are able to inform our understanding of these in new contexts.

4.4 Results Part Three: (Quantitative) Survey

The survey was employed to address research question RQ4: Can the use of a traditional theory (Schein’s career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC? Broadly, this subchapter presents the results from examination of the modified version of Schein’s original COI and exploratory factor analysis employed under a problematization approach (Locke and Golden-Biddle, 1997; Alvesson and Sandberg, 2011) to explore the ways in which new anchors may exist in contemporary ways of working.

4.4.1 Descriptive statistics

Demographics

The survey was distributed over five SSCs to a total of 500 workers of all levels (see Table 27). The survey yielded a response rate of 63.8% (n=319). All of the participants were based in their country of work; only 3.6% (n=12) of the sample reported that their home country was different to their current location of work.

Table 27: Current location

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid				
India	146	45.8	45.8	45.8
United Kingdom	85	26.6	26.6	72.4
Malaysia	49	15.4	15.4	87.8
Philippines	21	6.6	6.6	94.4
Poland	18	5.6	5.6	100.0
Total	319	100.0	100.0	

The majority of respondents were aged between 25-34 years, representing participants categorised as generation Y (see Weiler, 2004; Nimon, 2007) followed by those aged between 35-49 years representing generation X (see Williams et al., 1997); only 2.5% of the sample represented the ‘baby boomers’ (see Table 28). The sex of the respondents was fairly evenly spread with 52.7% male and 47.3% female making up the sample.

Table 28: Age of respondents

Standard Attributes	Label	Value	Count	Percent	
		Age			
	1	Generation Y	Under 17 years	0	0.0%
	2		18-24 years	5	1.6%
	3		25-34 years	188	58.9%
Valid Values	4	Generation X	35-49 years	118	37.0%
	5	Baby Boomers	50-60 years	7	2.2%
	6		61 years and over	1	0.3%

Almost the entire sample reported being educated beyond secondary school. The majority of respondents reported that they had been educated to University or Higher Education level (40.4%), the remainder of the sample reported postgraduate education (31.7%) whilst only 1.6% reported high school/secondary school as their highest level (see Figure 31). 14.4% selected other levels of education and were able to enter this manually. The 46 participants that reported other education levels all stated that their professional qualification was their highest education level.

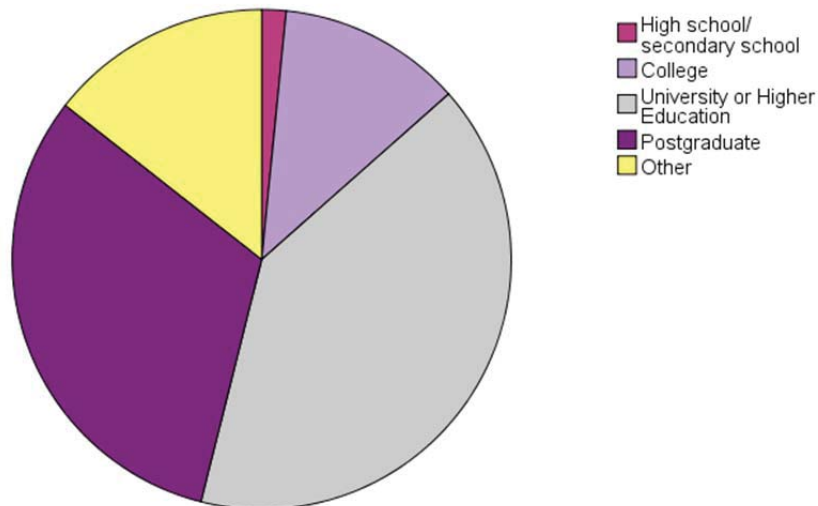


Figure 31: Level of education

During coding of the data it was deemed inappropriate to assign a rank to this response because the entry requirements for professional qualifications (such as ACCA, CIMA) vary; according to the CIMA website (2014) undergraduates or graduates, school leavers, and those in employment without formal education are able to apply to study. As the researcher was unable to identify entry routes into professional qualifications, rankings could not be assigned fairly. For this reason these responses were left as 'other'; detailed information about professional qualifications is captured further on in the survey.

Location of work and employment

There appeared to be some confusion in terms of the respondents' understanding of which organisation they worked for. The analysis revealed that the responses fell into two categories; 44.9% of the sample stated that they worked for the SSC whereas 55.1% claimed that they worked for the parent organisation (1.6% were missing responses). As the survey was only sent to staff working for the SSC it could be assumed that all responses should have reflected this; there are potentially two reasons to explain this. Firstly the question may have been too ambiguous, "what organisation do you work for?" which may have invoked the 'parent organisation' as a response to serve as the most simple and least complicated response mirroring the simplicity and ambiguity in the question. This is not to say that the respondents were incorrect in their response. The second reason may have been that respondents do not have the understanding or belief that the SSC is a 'business within a business' (Quinn, Cooke and Kris, 2000). They may perceive it as an entity that belongs to the parent organisation and therefore cited the organisation as their employer.

The majority of the sample had been working within the case organisation’s SSC for 4-6 years and 1-3 years (see Table 29). This was impacted by the different ages of each of the centres.

Table 29: Time at organisation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Under 1 year	30	9.4	9.4	9.4
	1-3 years	73	22.9	22.9	32.3
	4-6 years	162	50.8	50.8	83.1
	7-9 years	31	9.7	9.7	92.8
	10 years or over	23	7.2	7.2	100.0
	Total	319	100.0	100.0	

Table 30 gives a breakdown of respondents’ location and their time at the organisation. The centre in the UK is well established and it appears that they have a number of long standing staff. This was echoed by the other centres in India and Poland which also showed participants with service of over four years (when considered in terms of the centre ages). The data from Malaysia and the Philippines do not reflect such an established workforce in comparison with the age of these centres.

Table 30: Current location * Time at organisation Crosstabulation

Count		Time at organisation					Total
		Under 1 year	1-3 years	4-6 years	7-9 years	10 years or over	
Current location (age of centre)	India (8 years)	15	38	90	2	1	146
	Malaysia (16 years)	5	20	14	6	4	49
	Philippines (11 years)	1	6	11	2	1	21
	Poland (9 years)	1	2	13	2	0	18
	United Kingdom (16 years)	8	7	34	19	17	85
Total		30	73	162	31	23	319

98.7% of the respondents were employed on a permanent contract within the centres (as opposed to temporary contracts). 93.4% of the respondents’ contracts meant that they were direct employees of the SSC followed by 4.1% of respondents who were contracted through a business process outsourcing company (BPO) (1.3% of these participants reported that their work was managed by the BPO rather than the SSC). 2 respondents reported that they were self-employed, however their work and contract was still managed by the SSC; these may have represented subcontractors.

The respondents whose contracts were managed by BPOs had their work located in the SSC in the majority of cases (83%), the remainder worked either in the location of the BPO (6.6%), between the SSC and BPO locations (4.7%) and a small percentage did not specify where their work was located (5.7%). This may be explained by the increase of ‘virtual roles’ at the organisation (discovered in the qualitative analysis). In terms of where the respondents worked physically, 93.7% of the sample

worked from an office in a single location and only 6.3% of the sample were working from two locations (these were at an office as well as at home and; at home and from office to office nationally).

Roles and professional working

41.4% of the sample had previously worked at a SSC prior to their work at Oilco; 58.6% had not worked at a SSC before.

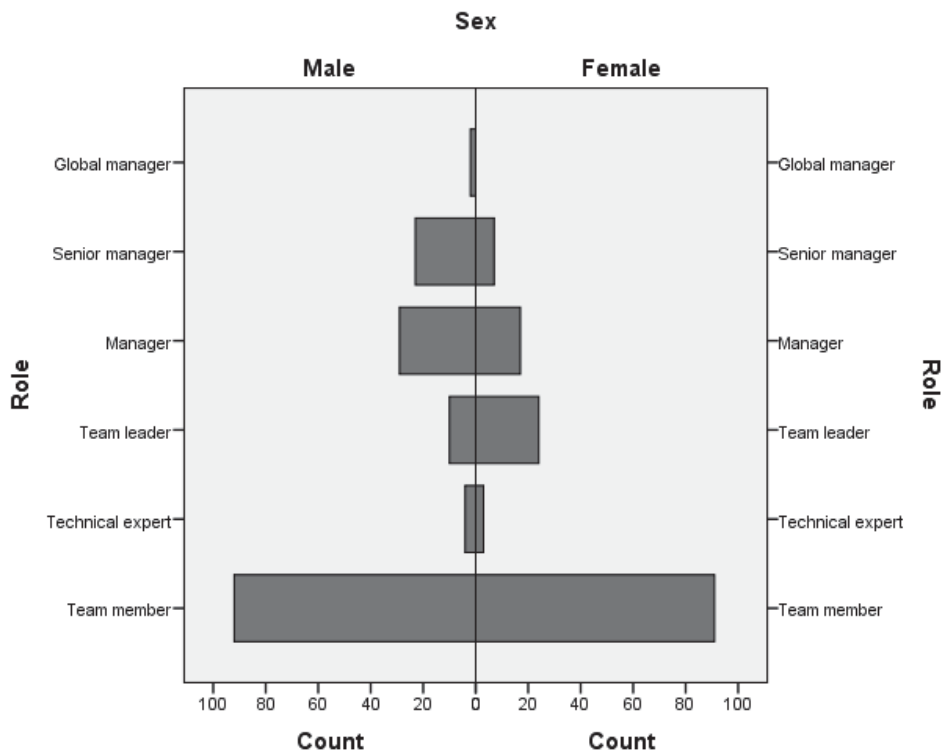


Figure 32: Oilco SSC Job Categories (split by sex)

The majority of respondents held a ‘team member’ role within the SSC (57.4%) followed by ‘manager’ (14.4%), ‘team leader’ (10.4%) and ‘senior manager’ (9.4%). Only two respondents in the sample considered themselves as ‘global managers’ and only seven as ‘technical experts’. In this survey, respondents were able to categorise their own role. This may be prone to a level of responder bias (i.e. individuals claiming to be in roles which they are not). 5.3% of the sample reported that they had a role which did not fit with the groupings provided in the survey. The population pyramid above (Figure 32) demonstrates the structure of the reported roles within the centres which has been split by sex. The data roughly shows a bottom heavy hourglass shape (Rothwell, Herbert and Seal, 2011) with a bottleneck at mid-management levels and also represents a flat hierarchical structure which is common in SSCs. Figure 32 can only be interpreted as a reflection of all of the centres together and with regard to the selected sample. For instance the spread of gender differs considerably for each SSC (see Table 31), for example the centre in Chennai employs a greater number of males whilst the centres in Malaysia and Poland have a higher population of females. This may reveal aspects to do with national culture and work.

Table 31: Current location * Sex Crosstabulation

Count		Sex		Total
		Male	Female	
Current location	India	119	27	146
	Malaysia	8	41	49
	Phillipines	7	14	21
	Poland	4	14	18
	United Kingdom	30	55	85
Total		168	151	319

When analysing and drawing conclusions from the data it must be noted that this will not be an exact representation of the structure of the centres over the whole organisation for three reasons. Firstly, the data presented did not account for non-responders; secondly the data are based on a selected sample (as opposed to the entire populations of the SSCs) which is mainly constrained by English proficiency, suitability to the study and other points addressed in the methodology; and finally, this data is self-reported meaning that the researcher is relying on the answers of others which are subject to bias (Donaldson and Grant-Vallone, 2002). The survey also collected data on the expected future roles of participants. This will be discussed after further analysis.

In terms of professional membership, across the entire data set, 55.5% did not belong to a professional body, 0.9% had previously (but were not a part of one now) and 43.6% had a current and active membership. Table 32 displays the top five institutions that 139 affiliated respondents are members with.

Table 32: Name of professional body

		Frequency	Percent
Valid	Association of Chartered Certified Accountants (ACCA)	39	12.2
	Chartered Institute of Management Accountants (CIMA)	34	10.7
	Institute of Chartered Accountants India	22	6.9
	Institute of Cost Accountants of India	17	5.3
	Philippine Institute of Certified Public Accountants	10	3.1
	<i>Remaining 7 institutes</i>	13	9.3
	Other	4	1.3
	Total	139	43.6
Missing	99 ¹⁷	180	56.4
Total		319	100.0

The spread of professional tenure was quite even amongst the professionally affiliated respondents; see Table 33. This reflected a number of relatively new professionals working within the SSCs with

¹⁷ The missing data represents individuals that were not affiliated to a professional body.

those having membership from under a year to 3 years accounting making up 21.6% of the total sample.

Table 33: Professional tenure

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Under 1 year	35	11.0	21.5	21.5
	1-3 years	34	10.7	20.9	42.3
	4-6 years	36	11.3	22.1	64.4
	7-9 years	25	7.8	15.3	79.8
	10 years or over	33	10.3	20.2	100.0
	Total	163	51.1	100.0	
Missing	99	156	48.9		
Total		319	100.0		

In summary, the data collected on demographics, when taken as a whole, represents an evenly spread population in terms of sex, previous shared services work, location of work and professional membership. It is clear that Oilco’s mature centre houses a highly educated workforce across the globe. Data on these finance based job roles shows that the structure of the centre is flat (Farndale, Pauwe and Hoeksema, 2009). There are a large number of team members but a very limited number of middle managers demonstrating a hollowing out effect as proposed by Rothwell, Herbert and Seal’s (2011) hourglass structure of roles in the SSC. Respondents falling within generation Y and X age categories are prevalent with most falling in the former, younger age range. The range of demographics here should provide a varied range of responses (and individual experiences) to the career anchors section of the survey.

4.4.2 Career anchors

The career anchors inventory (COI) here was largely based on Schein’s (1990) original format. There were some updates and improvements made to it (which have been described in the methodology) with the inclusion of items to explore three potential anchors in the SSC; employability security (Baruch, 2004), organisational security (defended in the literature by Clarke, 2013) and global work (Suutari and Taka, 2009; and, more recently, Lazarova, Cerdin and Liao, 2014) (see Table 34 for descriptive statistics).

Descriptive statistics

Each of the career anchor subscales showed a mean statistic that reflected the midpoint of the data range and there is some negative skew present although this is to be expected for many of the anchors (Pallant, 2010). For example, employability security/stability. Generally respondents were likely to rank answers high in response to questions about their future employment. Kurtosis, or the ‘peaked-ness’ of the distribution, was quite high for technical/functional competence, security/stability, pure challenge and employability security/stability. This reflects that many respondents entered a mid-scoring answer for these questions. These scores may be an accurate reflection of views however it could also be due to respondent fatigue which is hard to avoid with survey based data (Sekaran, 2000).

Table 34: Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
	Employability security/stability	319	1.0	5.0	4.119	.6833	-1.233	.137	3.499
Lifestyle	319	1.0	5.0	3.932	.6107	-.551	.137	.793	.272
Security/stability	319	1.0	5.0	3.907	.6163	-.874	.137	1.664	.272
Technical/functional	319	1.0	5.0	3.789	.5189	-.597	.137	2.493	.272
Pure challenge	319	1.0	5.0	3.761	.6356	-.611	.137	1.118	.272
Global working	319	1.0	5.0	3.587	.7020	-.506	.137	.174	.272
Autonomy/independence	319	1.0	5.0	3.523	.7183	-.302	.137	-.016	.272
Service/dedication to a cause	319	1.0	5.0	3.503	.6968	-.220	.137	-.218	.272
Organisational security/stability	319	1.0	5.0	3.268	.8371	-.249	.137	-.128	.272
Entrepreneurial creativity	319	1.0	5.0	3.244	.7922	-.006	.137	-.389	.272
General managerial competence	319	1.0	5.0	3.220	.6927	-.143	.137	-.263	.272
Valid N (listwise)	319								

To explore research question four (can the use of a traditional theory, Schein’s career anchors, aid in understanding the values and self-perceptions of professional workers in the SSC?), the career anchor data was first examined in terms of Schein’s (1990) original theory (with the stated amendments and three added anchors). The purpose of this was to understand how the original theory can be applied in this contemporary setting before employing factor analysis to investigate whether Schein’s anchors actually reflect the constructs and factors occurring in Oilco’s SSC. The descriptive statistics reveal the prevalent anchors within this sample based on an amended version of Schein’s (1990) COI.

It showed that the employability security/stability anchor (as proposed by Baruch, 2004) is the strongest anchor for the sample. Schein’s (1990) assumption that finance professionals would most likely be anchored in terms of their technical/functional competence is not reflected in this sample. Employability security/stability has been classed as need-based given its close association to the original security/stability anchor. In fact, the first three anchors for the sample are need-based with lifestyle and general security/stability following employability security/stability. Organisational

security/stability has ranked quite low as anchors for these finance professionals. As Clarke (2013) suggested, this may exist differently to how careers literature has portrayed it previously. The interviews suggest that the organisation is an important resource for individuals and the navigation of their careers in the SSC.

The qualitative data emphasised the importance of work/life balance. The survey results fully support this with the lifestyle anchor being ranked as the second most prevalent. With security/stability as the third strongest anchor it appears that the needs of this sample are dominating their career orientations rather than talent-based aspects.

Next is a talent-based anchor - technical/functional competence. This could potentially reflect the importance of technical, professional work to individuals despite their organisational context. The technical/functional competence score supersedes the general managerial competence anchor which is the lowest reported anchor here. This presents an interesting finding because it appears to contradict insights from the interviews which conveyed that many wished to vertically progress in their career with an aspiration to management positions.

Inconsistencies between the survey and interviews around the organisational security/stability anchor and general managerial competence suggest that career anchors may not exist as they did in Schein's (1978, 1990) original sample. Of course, we would expect this because of the prominent differences between his sample (MIT graduate mid-managers in the USA) and this sample (a multicultural sample with demographic variety). Furthermore, the types of careers finance professionals are entering into have many differences to those who existed at the time of Schein's research (see Suddaby and Viale, 2011, for these differences). This could also reflect the roles of the sample. Many of the interviewees were at management level whereas the survey had a much broader scope in terms of incorporating lower level positions.

Coupled with the suggestions of inconsistencies in the literature surrounding career anchors (e.g. Marshall and Bonner, 2001) these results justify an exploration into the underlying constructs of career anchors and how their existence may be different in new contexts. Exploratory factor analysis will be used to investigate this further, but first basic correlation analysis will be applied to provide some background information on the nature of relationships between demographic factors and career anchors (Tabachnick and Fidell, 2006). The reasoning behind this is to understand more about how demographic individual differences may explain differences in career anchors under the remit of research question four. The relationship between demographic factors and career anchors has been highlighted before. For instance, Kniveton (2004) found that some anchors were more important to the older participants in his study (which included finance professionals).

Correlation analysis

Initially correlation analysis was run between the subscales of the extended career anchor model. The purpose of this was to understand whether each career anchor existed independently or was related to another. This allowed the researcher to understand more about the construction of the original anchors as part of investigating RQ4. Additionally, the extended career anchor model (consisting of Schein's, 1978 and 1990 original COI and new measurements for three proposed

anchors) was assessed in this way to explore how the traditional theory existed in the context of the SSC.

The results showed moderate correlations (using Dancy and Reidy's, 2004 categorisation – see Table 37) between six of the career anchors defined in the study: technical functional, general managerial, autonomy/independence, entrepreneurial creativity, service/dedication to a cause, pure challenge and global working (see Table 35).

Table 35: Correlations between career anchor subscales

		Correlations										
		TF	GM	AU	EC	SE	LS	SV	CH	OSE	GW	ESE
TF	Pearson Correlation	1	.465**	.440**	.398**	.485**	.309**	.470**	.601**	.362**	.542**	.586**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	319	319	319	319	319	319	319	319	319	319	319
GM	Pearson Correlation	.465**	1	.527**	.495**	.267**	.138*	.569**	.431**	.335**	.666**	.322**
	Sig. (2-tailed)	.000		.000	.000	.000	.014	.000	.000	.000	.000	.000
	N	319	319	319	319	319	319	319	319	319	319	319
AU	Pearson Correlation	.440**	.527**	1	.524**	.231**	.422**	.497**	.396**	.258**	.461**	.204**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	319	319	319	319	319	319	319	319	319	319	319
EC	Pearson Correlation	.398**	.495**	.524**	1	.251**	.368**	.565**	.392**	.325**	.348**	.191**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000	.001
	N	319	319	319	319	319	319	319	319	319	319	319
SE	Pearson Correlation	.485**	.267**	.231**	.251**	1	.444**	.275**	.258**	.332**	.334**	.445**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	319	319	319	319	319	319	319	319	319	319	319
LS	Pearson Correlation	.309**	.138*	.422**	.368**	.444**	1	.351**	.180**	.168**	.173**	.224**
	Sig. (2-tailed)	.000	.014	.000	.000	.000		.000	.001	.003	.002	.000
	N	319	319	319	319	319	319	319	319	319	319	319
SV	Pearson Correlation	.470**	.569**	.497**	.565**	.275**	.351**	1	.546**	.388**	.561**	.242**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	319	319	319	319	319	319	319	319	319	319	319
CH	Pearson Correlation	.601**	.431**	.396**	.392**	.258**	.180**	.546**	1	.343**	.563**	.428**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.001	.000		.000	.000	.000
	N	319	319	319	319	319	319	319	319	319	319	319
OSE	Pearson Correlation	.362**	.335**	.258**	.325**	.332**	.168**	.388**	.343**	1	.303**	.238**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.003	.000	.000		.000	.000
	N	319	319	319	319	319	319	319	319	319	319	319
GW	Pearson Correlation	.542**	.666**	.461**	.348**	.334**	.173**	.561**	.563**	.303**	1	.496**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.002	.000	.000	.000		.000
	N	319	319	319	319	319	319	319	319	319	319	319
ESE	Pearson Correlation	.586**	.322**	.204**	.191**	.445**	.224**	.242**	.428**	.238**	.496**	1
	Sig. (2-tailed)	.000	.000	.000	.001	.000	.000	.000	.000	.000	.000	
	N	319	319	319	319	319	319	319	319	319	319	319

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Table 36: Career anchor abbreviations key

TF	Technical/functional competence	SE	Security/stability	OSE	Organisational security/stability
GM	General managerial competence	LS	Lifestyle	GW	Global working
AU	Autonomy/independence	SV	Service/dedication to a cause	ESE	Employability security/stability
EC	Entrepreneurial creativity	CH	Pure challenge		

Table 37: Correlation strength (Dancy and Reidy, 2004)

Correlation Strength	
Strength of Correlation	Value of Correlation Coefficient
Strong	0.7-0.9
Moderate	0.4-0.6
Weak	0.1-0.3

All career anchor subscales correlated either moderately or weakly with others. The largest correlation shown from this analysis is between general managerial competence and global working ($r=.666$, $n=319$, $p<0.01$) explaining 44.4% (r^2*100) shared variance between these two factors. This may be explained by assumptions that higher level management would include global responsibility or working. The wording of the items may have suggested this by using phrases such as ‘global scale’. Global working has also moderately correlated with technical/functional competence, service/dedication to a cause and pure challenge. It could be that because global roles are associated with seniority (as suggested by the qualitative data) that there are many other facets that are motivational in the role, perhaps such as being an expert in specific technical areas.

The shared variance between the general managerial competence and global working anchors may offer some explanation as to why general managerial competence was ranked so low as a dominant career anchor in this sample. It could suggest that general managerial competence now includes a range of other factors (such as elements of global working) that hadn’t been considered by Schein (1978) or that they weren’t relevant at the time of the theory’s conception. For instance, general managerial competence also moderately correlates with autonomy/independence and service/dedication to a cause. Exploratory factor analysis could potentially clarify these findings. Despite this shared variance, the analysis reports no multi-collinearity, meaning that general managerial competence and global working operate as independent factors.

The correlations presented in Table 35 may also provide a level of support for Feldman and Bolino’s (1996) work on complementary anchors. One may expect that with general managerial competence comes autonomy/independence as an individual has increased and self-governing responsibility for more areas of work. Moreover, the moderate correlation between technical/functional competence and pure challenge may be expected. Perhaps as work becomes increasingly technical it becomes more challenging. Individuals may purposely seek this type of work and they’re motivation around challenge may have driven a desire for specialist knowledge. This point will be addressed further

within the discussion chapter along with more detail surrounding each anchor and the validity of Schein's (1978) model.

Further correlation analysis was examined to see if any relationships existed between demographic factors. The analysis showed that many individuals were working in their home country as this strongly correlated with current location ($r=.921$, $n=319$, $p<.000$) reflecting that the workforce as a whole is not highly geographically mobile (Lyons et al., 2015). The results also showed that professional tenure moderately correlated with role ($r=.426$, $n=319$, $p<.000$) and professional body ($r=.409$, $p<.000$). Other correlations identified in this analysis were weak.

Finally, correlation analysis was run between the demographic information collected and the career anchor subscales to assess any existing relationships (see Table 38). This analysis was only applied to items that were given an ordinal code. This is to say that they have values allocated which can be ordered. These have been coded simply (i.e. allocated figures that represented the reference level).

Table 38: Correlations between demographic factors and career anchor subscales

		Correlations										
		TF	GM	AU	EC	SE	LS	SV	CH	OSE	GW	ESE
Age	Pearson											
	Correlation	-.221**	-.218**	-.185**	-.168**	-.134*	-.114*	-.189**	-.126*	-.164**	-.161**	-.174**
	Sig. (2-tailed)	.000	.000	.001	.003	.016	.043	.001	.025	.003	.004	.002
	N	319	319	319	319	319	319	319	319	319	319	319
Education	Pearson											
	Correlation	.100	.162**	.014	-.104	-.024	-.036	.026	.078	-.071	.124*	.080
	Sig. (2-tailed)	.075	.004	.799	.064	.674	.518	.638	.163	.206	.026	.157
	N	319	319	319	319	319	319	319	319	319	319	319
Role	Pearson											
	Correlation	-.013	.081	-.018	-.172**	-.146**	-.094	-.084	-.011	-.139*	.125*	.043
	Sig. (2-tailed)	.819	.147	.747	.002	.009	.092	.135	.847	.013	.026	.442
	N	319	319	319	319	319	319	319	319	319	319	319
Expected role	Pearson											
	Correlation	-.046	.073	.038	-.097	-.097	-.024	-.020	-.070	-.102	.150**	.045
	Sig. (2-tailed)	.416	.196	.498	.083	.082	.675	.724	.212	.070	.007	.427
	N	319	319	319	319	319	319	319	319	319	319	319
Time at organisation	Pearson											
	Correlation	-.195**	-.258**	-.130*	-.182**	-.205**	-.013	-.213**	-.171**	-.121*	-.241**	-.142*
	Sig. (2-tailed)	.000	.000	.020	.001	.000	.823	.000	.002	.031	.000	.011
	N	319	319	319	319	319	319	319	319	319	319	319
Professional tenure	Pearson											
	Correlation	-.191*	-.104	-.150	-.192*	-.176*	-.035	-.180*	-.198*	-.105	-.117	-.084
	Sig. (2-tailed)	.014	.187	.056	.014	.025	.655	.021	.011	.180	.137	.286
	N	163	163	163	163	163	163	163	163	163	163	163
Shared services tenure	Pearson											
	Correlation	-.042	.198*	.193*	.033	.039	.184*	.149	.137	.067	.192*	.111
	Sig. (2-tailed)	.634	.023	.026	.710	.659	.035	.089	.117	.443	.027	.207
	N	132	132	132	132	132	132	132	132	132	132	132

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

The number of cases for professional tenure was lower because it only included those with a professional affiliation. For shared services tenure n was also lower because it only included those with previous experience of working in more than one SSC.

This analysis only revealed weak correlations between some demographic factors and career anchor subscales. All career anchor subscales were weakly correlated with age. Age was assigned an

ordinal code. As mentioned in the methodology scores were associated with an age banding based on generation y, x and baby boomers. A higher numeric value was given to increasing age. As age increased values for anchors were lower. This is perhaps indicates that anchors do not strengthen over time as per Schein's (1978) original concept. Or it could be that individuals are less likely to associate with only a single anchor as their age increases and perhaps so does their experience.

Other interesting values include weak negative correlation for role and entrepreneurial creativity and security/stability. This demographic was also assigned an ordinal code whereby the more senior an individual was the higher the code given. This could mean that lower roles had more organisational security and entrepreneurial creativity. Because of the flat structure of centres individuals may feel more secure in lower roles, whereas those in more senior roles may be considering external roles because of the lack of upward opportunities in the SSC. Shared service centre tenure increased with scores for global working. This may make sense given that more senior roles, which tended to be more global (according to the qualitative data), may be occupied by those who had a longer experience working in the SSC. This is further supported by the correlation score for expected role and global working. This was a rare positive correlation in this analysis and showed that those aspiring to higher roles were motivated by global working.

The time that an individual has spent at the organisation showed weak correlations with all career anchor subscales apart from lifestyle. This is a curious finding and perhaps compliments the findings around age and career anchors. It appears that they are not strengthening over time. However, this does, to an extent, reflect and support Schein's (1978) that career values are a product of both individual values and their working environment.

It is interesting to note that professional tenure was weakly correlated, in a negative direction, with technical/functional competence, entrepreneurial creativity, security/stability, service/dedication to a cause and pure challenge. This could indicate that there are changes over time with professional work or that those younger professionals are experiencing something different to older professionals. Again these are only weak correlations which provide background on the nature of career anchors in the SSC.

Whilst these analyses do not provide any great revelations they do reflect that there are a number of influences on career anchors some of which challenge certain assumptions. For instance, why is it that anchor scores are not positively correlated with age or time at an organisation? According to Schein (1978) anchors will strengthen over time, not weaken.

Consideration of multiple regression

Although this was an exploratory project, it was perceived as important to extract the fullest possible potential set of meanings from these data beyond the exploratory factor analyses and other insights. Clearly a fuller understanding would have included how the variables in the study influenced one another, and to this end the use of multiple hierarchical regression (MHR) was considered. The following section explains the rationale for the use of MHR, but ultimately limitations in the data and arising from aspects of the study precluded its use.

The case for the use of multiple hierarchical regression (MHR)

As noted by Tabachnik and Fidell (2010, p.50), multiple regression is used 'to predict the score on the DV (dependent variable) from the scores on several IVs (independent variables)'. In addition MHR '...with some ambiguity (may) also allow assessment of the relative contribution of each of the IVs toward predicting the DV'. However, Pallant (2010) adds a note of caution in her often-quoted comment:

'You should have a sound theoretical or conceptual reason for the analysis and, in particular, the order of variables entering the model. Don't use multiple regression as a fishing expedition.' (p.148)

With these cautions in mind data were examined to ascertain their appropriateness for MHR analysis, this being a distinct set of considerations from these data's statistical suitability, which is addressed below.

The variables utilised in the study were broadly of two types, demographic and other information about the participants, and sub-scales relating to career anchors. For the purposes of the MHR analysis it was determined that the overall career anchors scale was utilised. The demographic data were examined using SPSS to determine their basic attributes. This was also compared to and considered alongside findings from the literature review and the output from the qualitative elements of the study. One element of the study that was clearly apparent (including observations from practitioner events mentioned in the methodology section) was the skew in the age range towards the younger category, with 58.9% of the respondents being between the ages of 25-34 inclusive. Running descriptive statistics on the career anchors split by age did not produce statistically significant differences between the two most prevalent categories (25-34, 35-49), with the only significantly different result being produced for the category 61 years or over, which contained only one respondent. Data had been screened for suitability for MHR, notably for outliers, normality, linearity and homoscedasticity. All of these were within acceptable tolerances (Pallant, 2010) except that career anchor data were negative skewed.

Among the demographic variables, consideration was given the organisation which the respondents were assigned to (this term being used in preference to 'employed by' as it was expected that there might be complexities in the data attributable to agency employment, an expectation that turned out not to be correct). Simple descriptive statistics revealed that of the 319 respondents, 17 were 'assigned to the parent organisation', 141 respondents were assigned to the Oilco Business Services Centre, with just five non-responses. However, as the data captured against this variable was a string (to reflect the complex and nuanced nature of some of the employment options available), this was not suitable for MHR as the model cannot accommodate string variables.

The case for excluding regression analysis

From the literature review the individuals were considered to be potentially operating in the context of a globalised career (Tams and Arthur, 2007). This globalised career has also been identified as potentially relating to personal progression, the cultivation of skills and competencies, and potentially global competencies (Mohamed and Lashine, 2003; Cappellen and Janssens, 2005; Dickmann and Harris, 2005). In the Sri Lankan context further issues had been identified in a related

study to do with talent management and succession (Herbert et al., 2014). A further perspective was provided by Schein (1971) in terms of the three different types of boundaries that impacted organisational careers. These included hierarchical boundaries, functional boundaries and, crucially in the context of this study, inclusion boundaries which not only separated individuals or groups but also determined the extent of 'centrality' that they had in the organisation. This distinction appeared to be potentially applicable to the study sample. This connectedness (or otherwise) was reinforced by the qualitative data, for example:

SG10: That is the challenge of centres as you can feel quite removed from the business and can also feel a bit of a second class citizen – We are now seen as people who can partner and can offer solutions and are indeed expected to do that.

There was evidence of protean values in development of careers (Hall, 1996) but within a number of (mostly) organisational boundaries (Inkson et al., 2012).

Overall, the option to pursue multiple hierarchical regression was not pursued in this study, for a number of clear reasons. First, it did not address any of the original research aims, thus fell outside the scope of the study. The thrust of this research was to explore careers in a new context. There was not a motivation to prove or disprove any scales, or to confirm predictor variables. The initial motivation for regression analysis was ill-founded on the basis of exploring relationships between career anchors and demographics. This was an exploratory approach which went against the principle of 'fishing' for models (Pallant, 2010). This may raise questions about why correlation analysis. The reasoning behind this is because the correlations provide a basic level of background information on the nature of relationships between career anchors subscales and demographic factors. It should be noted that this is background information rather than analysis that is in the foreground in relation to the research questions proposed in this research. Multiple regression analysis would not contribute clear answers to the research questions.

Coupled with the unsuitability of data, and coding strategies for items such as employment and home country, it was deemed (post-hoc) that regression analysis should be excluded from this study.

Second, a limitation of the study was the kind of variables utilised. While causality was not part of the original research objective, the data set included only demographic information and career anchor responses which limited the analysis. From the data gathered, there were no strong pre-indicators of likely predictors of variances in these data from the range of variables captured.

Furthermore, a variable that may have had the potential to be used as a predictor variable (the organisation to which the individual were attached; 'Orgcode') had been captured as a string, which was a data format that could not be entered into SPSS.

Finally, from a retrospective point of view, it is clear that careers in SSCs are constructs which are in a dynamic state fluxing with personal and organisational factors. The demographic factors in this work, in their entire state, did not predict career anchors. There may be some justification for separate regression analysis on each original career anchor but this may be a future research aim and was considered to be beyond the scope of this study. This information did not contribute

overtly relevant data in terms of understanding and navigating careers in line with the findings thus far. There does not appear to be clear existing theory from literature to justify MHR.

Factor analysis

So far the quantitative analysis in this research has focused on examining how an old theory (with some contemporary modifications) can be employed in a new working context. This has been inspired by influential literature in career anchors (e.g. Marshall and Bonner, 2001) and the data from the interviews which reflected a preference for a general managerial competence career anchor in the SSCs. The idea of applying traditional theory to a contemporary context emanated from gap-spotting in the literature (Locke and Golden-Biddle, 1997; Alvesson and Sandberg, 2011); studying careers in the SSC has not yet been explored despite the implications of globalised work, siloed structure and issues surrounding professional work that could impact upon them.

Both the qualitative and quantitative analyses so far have alluded to discrepancies with the original theory, the most substantial of these being the mismatch between perceived general managerial competences from the interview in contrast to this anchor being ranked the lowest in the quantitative data. Further exploration is warranted in line with problematization of reality (Locke and Golden-Biddle, 1997; Alvesson and Sandberg, 2011) in terms of challenging the underlying assumption that Schein's (1978, 1990) career anchors exist in their original form within this new working context. This notion is further supported by the recent discovery of a new internationalism career anchor within another contemporary working environment (expatriated work in Lazarova, Cerdin and Liao, 2014); thus we can conclude that there is potentially more that can be discovered when studying career anchors in new contexts.

Rotation

The 49 items of the updated Career Orientations Inventory were subjected to principal components analysis (PCA) using SPSS version 22 to execute exploratory factor analysis (EFA). This is a procedure whereby factors are rotated in an attempt to achieve a simple structure (Bryant and Yarnold, 1995, p.132) enhancing our understanding of the construction of underlying factors in phenomena such as career anchors. Prior to performing PCA, the suitability of the data for factor analysis was assessed. Inspection of the correlation matrix showed a number of coefficients of .3 and above confirming suitability for factor analysis (Tabachnick and Fidell, 2006).

A researcher is able to use either orthogonal or oblique rotation analysis depending on assumptions surrounding the data that they have collected. In this study oblique rotation was used. This method relaxes the assumptions of independent factors and allows them to correlate (Basilevsky, 1994).

Orthogonal rotations are unsuitable if there is the possibility that there are interrelationships existing in the data. Oblique solutions may better describe and interpret factors because they allow for this (Loo, 1979). Researchers often incorrectly assume that underlying constructs are independent (Pallant, 2010). It is for this reason that oblique rotations are often used in social science research to account for relationships between factors (Tabachnick and Fidell, 2006). Furthermore, researchers are still able to use oblique rotations even when factors are not expected to significantly correlate and expect valid results (Fabrigar et al., 1999).

In the current study the research has justification to believe that factors may correlate for the following reasons:

1) *Evidence of correlation in previous career anchor scale*

Oblique rotation was warranted as there was adequate variance in the data with the correlation matrix showing a number of coefficients of .3 and above (Tabachnick and Fidell, 2006). Moreover, the initial correlation analysis of Schein's (1990) COI showed a number of moderate correlations between anchor subscales. This suggests that elements of some anchors exist in others. For example Schein's original general managerial competence was positively correlated with a number of anchors: technical functional, autonomy/independence, entrepreneurial creativity, service/dedication to a cause, pure challenge, and the newly proposed anchor global working. One could draw on the findings of the literature review to help interpret such results such as the contemporary role of professionals within organisations who have increased managerial duties and strategic responsibility (Suddaby and Viale, 2011). Whilst they must have technical competence their work reaches into a number of other areas. The qualitative data also supported this interpretation. This evidence warranted the use of oblique rotation in the analysis and exploration of a new set of career anchors.

2) *Qualitative data suggestions*

The qualitative data supported the claim that there are relationships between anchors. One of the most prevalent examples existed between general managerial competence and pure challenge in the qualitative analysis. The researcher was able to identify nuances of original career anchors but also begin to form ideas about new dimensions previously theorised in literature but not supported empirically. For instance, the development of a measure for a global working anchor inspired by (Suutari and Taka, 2004 and Lazarova, Cerdin and Liao, 2014) and reflected in interviews:

RN3: [...] because you are dealing with opcos and different cultures and different people, its less about the technical knowledge as long as you've got a technical knowledge team below you, it's more about being able to communicate.

As this is a new scale one cannot assume that constructs are independent and for this reason the researcher allowed factors to correlate by using oblique rotation.

3) *Interpretation of a new model*

Considering the evidence of previous correlation and the suggestions from the qualitative data that future anchors may correlate it would be incorrect to use orthogonal rotation that would not allow for correlation. In a new model it may be the case that two highly correlated factors would be better interpreted as a single factor allowing for greater simplicity in interpreting the model (Basilevsky, 1994). This would also give a true reflection of how factors are constructed in the SSC and therefore provide the best portrayal of reality. Unrepresentative factors may be interpreted by not allowing factors to correlate.

SPSS offers a number of techniques in SPSS for oblique rotation. In this study Direct Oblimin was used as one of the most commonly used approaches (Pallant, 2010). According to Fabrigar et al.

(1999) there is not a single best method of oblique rotations. Instead method choice is usually based on which options the chosen analysis software can offer.

The Kaiser-Meyer-Olkin value was .894 exceeded the recommended value of .6 (Kaiser, 1970) and Bartlett’s Test of Sphericity (Bartlett, 1954) reached statistical significance, supporting the factorability of the correlation matrix. These data were considered suitable for factor analysis (Leech, Barrett and Morgan, 2005).

Factor extraction

Principal components analysis initially revealed the presence of eleven components with eigenvalues exceeding one (see *Table 39*).

Table 39: Total variance explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	12.511	25.532	25.532	12.511	25.532	25.532
2	3.999	8.161	33.693	3.999	8.161	33.693
3	3.179	6.487	40.180	3.179	6.487	40.180
4	2.041	4.166	44.346	2.041	4.166	44.346
5	1.894	3.865	48.212	1.894	3.865	48.212
6	1.783	3.638	51.850	1.783	3.638	51.850
7	1.654	3.375	55.225	1.654	3.375	55.225
8	1.415	2.887	58.112	1.415	2.887	58.112
9	1.175	2.398	60.509	1.175	2.398	60.509
10	1.090	2.225	62.734	1.090	2.225	62.734
11	1.033	2.108	64.842	1.033	2.108	64.842

An inspection of the screeplot revealed a clear break after the fifth component and a secondary break after the ninth component. The purpose of the scree test is to guide the researcher in determining which factors should be retained in factor analysis

Cattell’s (1966) scree test reveals that there are clear breaks after a number of components. According to this factor retention decision method, a four-, seven- or nine-factor model may be appropriate (see *Figure 33*). The scree test may work well with strong factors but it suffers from subjectivity and ambiguity. This is apparent in the current research. There doesn't appear to be a single clear break between the factors on the scree plot. The researcher has identified three distinct breaks in the plot at factors 4, 7 and 9. Whilst it is clear that four of the current factors account for the most variance, excluding the remaining seven removes around 20% of the explanation underestimating the impact of some of the remaining components.

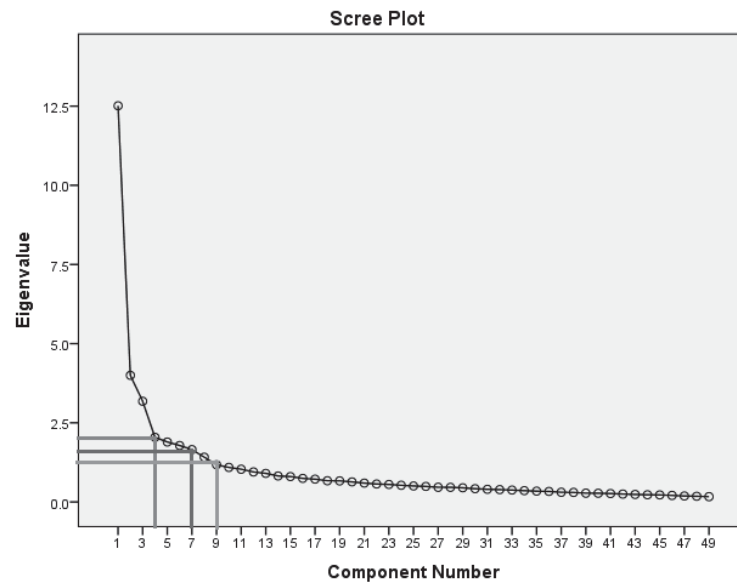


Figure 33: Scree plot

The results of Parallel Analysis (Horn, 1965) showed seven components with eigenvalues exceeding the corresponding criterion values for a randomly generated data matrix of the same size (49 variables*319 respondents). According to Horn (1965), solely using eigenvalues that exceed one as a method of retaining factors can lead to overestimation due to the upper and lower boundaries of the figure being misunderstood. A number of sources (for example see Green et al., 2012; and Zwick and Velicer, 1984) have stated that Parallel Analysis is one of the most accurate methods of determining the number of factors to retain. Parallel Analysis is also considered an underutilised method given a lack of awareness by researchers and somewhat overpowered in the literature by the bulk of complex and heavily quantitative material surrounding factor analysis (for further discussion and detail on Parallel Analysis see Hayton, Allen and Scarpello, 2004 and Green et al., 2014).

In addition to completing parallel analysis, which suggests retaining seven factors, the researcher also tested a number of other factor rotation models forcing a solution with five, six and seven and eight factors. Researchers often experiment with different numbers of factors and different types of rotations to find a solution with the greatest scientific utility, consistency and meaning (Tabachnick and Fidell, 2006).

Small coefficients were suppressed to exclude values below .4. The greater the loading the more the variable is a true measure of a factor (Tabachnick and Fidell, 2006). Comrey and Lee (1992) state that loadings above .71 (50% overlapping variance) are excellent. Following this .63 (40% overlapping variance) is very good, .55 (30% overlapping variance) is good, .45 (20% overlapping) is fair, and .32 (10% overlapping variance) is poor. The choice of cut-off is a matter of researcher preference (Tabachnick and Fidell, 2006). Initially EFA was conducted with a .32 cut-off, however this was later amended to .40 to produce a tidier output for interpretation.

It was found that the seven- and eight-factor models produced factors with very few items loading on them. For example a forced seven-factor model found six factors with five to nine items loading

and the seventh factor with only a three-item loading. The inconsistency in this model coupled with four items cross-loading encouraged the researcher to re-run the analysis with six factors. This reduced cross-loading items to three and provided a more even spread in the factors.

To ensure a more appropriate solution hadn't been missed, the researcher re-ran the analysis forcing a five-factor model. This model was deemed unsuitable as it appeared to oversimplify the model with many items loading on to a single factor. This model also left twelve of the items redundant; the six-factor model left only seven of the items not loading onto a factor. In exploratory factor analysis there is an infinite number of rotations possible. The final decision on the number of factors to retain depends upon the researcher's assessment of its interpretability and utility (Tabachnick and Fidell, 2006). This also relied on the researchers understanding of theoretical aspects; for instance the decision to reject models with too few factors (and therefore oversimplified) were also influenced by previous research which had generally found a greater number of anchors (e.g. Hardin, Stocks and Graves, 2001).

Based on the exploratory analysis, a six-factor model was selected. Six factors provided a clear and consistent model. This model did not have a high number of cross-loading items and addressed some of the issues surrounding mixed skills sets that were vocalised in the literature review. The pattern matrix for the final six-factor model is shown below in Table 40 (for further detailed output from SPSS see Appendix 9):

Table 40: Pattern matrix – Six-factor model

Pattern Matrix^a

	Component					
	1	2	3	4	5	6
Pure challenge (item 5)	.685					
Pure challenge (item 4)	.665					
Pure challenge (item 3)	.652					
Pure challenge (item 2)	.640					
Pure challenge (item 1)	.560					
Service/dedication to a cause (item 2)	.538					
Entrepreneurial creativity (item 3)	.461					
Technical/functional competence (item 5)	.435					
Technical/functional competence (item 1)		.672				
Employability security/stability (item 1)		.645				
Technical/functional competence (item 2)		.627				
General managerial competence (item 1)		.561				
Global working (item 1)		.452		.417		
Employability security/stability (item 2)		.441				
Security/stability (item 3)			.827			
Security/stability (item 4)			.814			
Security/stability (item 5)			.769			
Security/stability (item 2)			.610			
Lifestyle (item 3)			.535			
Security/stability (item 1)			.514			
General managerial competence (item 3)				.722		
General managerial competence (item 5)				.585		
General managerial competence (item 4)				.573		
General managerial competence (item 2)				.544		
Global working (item 4)				.519		
Global working (item 2)				.506		
Global working (item 5)				.450		
Lifestyle (item 4)				-.416		
Entrepreneurial creativity (item 1)					-.808	
Entrepreneurial creativity (item 5)					-.804	
Entrepreneurial creativity (item 2)					-.770	
Entrepreneurial creativity (item 4)					-.748	
Service/dedication to a cause (item 4)					-.527	
Service/dedication to a cause (item 1)					-.444	
Service/dedication to a cause (item 3)	.412				-.418	
Autonomy/independence (item 4)						.671
Autonomy/independence (item 2)						.663
Autonomy/independence (item 5)						.625
Autonomy/independence (item 3)						.584
Lifestyle (item 2)						.511
Autonomy/independence (item 1)		.434				.445
Lifestyle (item 5)						.420

Extraction Method: Principal Component Analysis.
 Rotation Method: Oblimin with Kaiser Normalization.

a. Rotation converged in 23 iterations.

The loadings in the factor analysis produced interesting results in terms of Schein’s (1978; 1990) original career anchors. It appeared that many of the constructs were blending the original career anchors with some of the proposed anchors (global working and employability security/stability). This differs greatly from previous exploratory factor analysis that has discovered models where anchors split and are loaded on to two components (e.g. Igbaria, Greenhaus and Parasuraman, 1991; Feldman and Bolino, 1996; Petroni, 2000; Hardin, Stocks and Graves, 2001; Danziger et al., 2008). In depth consideration around interpretation of the factors will be provided in the discussion chapter.

On the first iteration of the analysis seven items did not load on to any factor so these were removed from the final analysis. The details of these items are as follows:

Table 41: Redundant items

Item	Corresponding question
Lifestyle (item 1)	I would rather leave my organisation than be put into a job that would compromise my ability to pursue personal and family concerns.
Organisational security/stability (item 1)	To me, career success means having been able to sustain my employment in one organisation or occupation.
Organisational security/stability (item 2)	Being an integral part of a single organisation is an important aspect of my career.
Global working (item 3)	I am most fulfilled in my work when I am able to contribute to the global operation of the organisation that I work for.
Technical/functional competence (item 3)	Becoming a senior functional or technical manager in my area of expertise is more attractive to me than becoming a general manager.
Technical/functional competence (item 4)	I would rather leave my organisation than to accept a rotational assignment that would take me out of my area of expertise.
Service/dedication to a cause (item 5)	I would rather leave my organisation than accept a position that would undermine my ability to be of service to others.

Both of the items for organisational security/stability did not load onto any factor perhaps because this is a dated concept (as suggested by boundaryless career theories, Arthur and Rousseau, 1996). This did not invalidate organisational aspects of careers rather it suggested that these respondents did not base subjective career success solely on maintaining employment at a single organisation. This could indicate that organisational factors in shaping careers exist separately to security.

The factor analysis showed just three items which loaded on to more than one component. This meant that this item partially explained two components. This isn’t necessarily a cause for concern as the values for these items were low suggesting that they were a weak measure of the components they loaded on to. The correlation analysis earlier in this section identified that there was shared variance between some anchors (but not at a level to negatively impact findings).

Another point of importance to take from the factor analysis is that there were three items which loaded on to two components. This is not a particularly high figure and therefore still reflects that factors were independent of one another. Correlation analysis between the anchors demonstrated that there was a level of interplay between certain factors (such as global working and general managerial competence) which may help to explain why some items loaded on two factors (e.g.

global working item 1). Despite this, components were still independent (see the high internal consistencies of components in *Table 42*) (Tabachnick and Fidell, 2006; Cronbach, 1951). The items that represented that anchors were internally consistent and meant that they were likely to be measuring the same construct. The blending of items associated to different original anchors on the modified COI could further reflect the interdisciplinary nature of professional work in the SSC.

Table 42: Internal consistency for proposed factors

Component	Cronbach's Alpha
1	.822
2	.831
3	.804
4	.785
5	.870
6	.797

Interpretation of new factors

Interpreting the six factors required a logical attempt (informed by the literature and, in this case, also by the qualitative data) to identify the underlying dimension that unifies a group of items which are loading on it (Tabachnick and Fidell, 2006; Comrey and Lee, 1992; Rummel, 1970). Interpretation of the factors will be described in the discussion chapter due to the requirement for the researcher to form meaning around each component based on previous literature and together with the general findings from this study. For the purpose of the results and analysis chapter, the labels assigned to each component are listed in *Table 43*.

Table 43: Overview of factor labels

Component Number	Factor Label Assigned	Abbreviation
1	Organisational challenge	OC
2	Skills security/employability	SSE
3	Security/stability	SEC
4	Global managerial competence	GMC
5	Entrepreneurship and social engagement	ENS
6	Flexibility/freedom	FLX

Descriptive statistical analysis was performed to assess the dominant anchors for the sample in terms of the newly proposed career anchors for finance professionals working in the SSC (see *Table 44*).

Table 44: Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
	SSE	319	1.00	5.00	4.0998	.58715	-1.484	.137	5.568
SEC	319	1.00	5.00	3.9713	.57413	-.883	.137	2.238	.272
OC	319	1.00	5.00	3.8311	.55455	-.590	.137	1.886	.272
FLX	319	1.00	5.00	3.5987	.64950	-.233	.137	.204	.272
GMC	319	1.00	5.00	3.2645	.63733	-.083	.137	-.081	.272
ENS	319	1.00	5.00	3.2405	.76071	-.262	.137	-.229	.272
Valid N (listwise)	319								

The results showed that SSE was the most prevalent dominant anchor for the sample, followed by SEC and OC.

All of the anchors showed negative skew meaning scores for items under each anchor tended to be high (this was also found for some of the needs based anchors in the modified version of Schein’s original COI) and especially true of SSE. The figure for SSE demonstrated that respondents tended to give high scoring answers to the items for this anchor. This may be expected for items that represent needs-based anchors such as lifestyle and, in this case, employability.

The kurtosis of the ‘peakedness’ of the first three anchors was high indicating that respondents frequently gave mid-weight responses for the items representing these anchors (Pallant, 2010). The negative kurtosis figures for GMC and ENS suggested that the distribution of answers was much more evenly spread for these items. The figures for standard deviation showed that responses were quite concentrated around the mean score for each anchor, even for GMC and ENS.

4.4.3 Summary: RQ4

RQ4 asked ‘can the use of a traditional theory (Schein’s career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC?’

To begin, a modified version of Schein’s original COI was investigated through descriptive statistics and correlation analysis. This revealed more about the nature of the workforce in Oilco’s SSC. Many were educated to degree level and above, there was evidence of long-term tenure despite the existence of an hourglass shaped structure of the workforce (as proposed by Rothwell, Herbert and Seal, 2011), and a split between those who were professionally accredited (by a chartered body) and those who were not. The correlations between career anchor subscales and demographic factors provided background on the nature of anchors. Whilst this did not show any strong correlations there were questions raised about the relationships between some of these factors and the career anchors. Correlation analysis was also applied to look at how the anchors themselves related to one another. Here there were a number of weak and moderate correlations reflecting that the nature of

existing anchors in a contemporary context may be questionable. It was concluded that the modified version of the COI could be helpful in understanding the nature of a contemporary workforce and their preferences, however there were some discrepancies with the interviews. For instance, whilst the interviews suggested that general managerial competence could be the dominant anchor for these individuals, the data found that this was the least dominant anchor in the quantitative data.

This further justified the use of EFA to investigate how career anchors exist for finance professionals working in the SSC to understand more about the suitability of traditional theory in understanding contemporary constructs. The results of the EFA presented a six-factor model (compared to Schein's original eight-anchor model and eleven-anchor models from authors such as Hardin, Stocks and Graves, 2001). This data provided valuable insights to inform RQ4 but also revealed more about the nature of the SSC workforce at Oilco to further inform the previous research questions posited by this study.

4.5 Results Part Four: Follow-up interviews

A final set of seven follow-up interviews were conducted at Oilco's centre in Kuala Lumpur, Malaysia (abbreviated to SK SSC). The objective of these interviews was to clarify some of the themes highlighted previously (and also reflect on these) and to be sensitive to any new themes that may emerge and are relevant to the research.

The follow-up interviews did not present any clear new themes that had not been addressed previously. The value of these interviews came from exploring the SSC as a 'training ground', confirming the role of the organisation in career management (in terms of skills development, experience and formal talent management) and a motivation to build leadership skills within a finance career. Given the amount of detail provided in the main interview data collection, these findings have been compressed somewhat to provide a concise account of key themes.

The previous findings highlighted how individuals were using the organisation as a resource for developing their personal competences to build up their employability or to maintain their current position at the organisation. This view resonated with Clarke's (2013) new organisational career but seemed to disagree with the prevalence of boundaryless and self-directed careers (Arthur and Rousseau, 1996) in the literature. The researcher probed this theme in the follow up interviews to clarify how the individuals were using the organisation.

Interviewees in Malaysia were very open about their motivations for pursuing work within SK SSC:

SK1: I mean I consciously came into SSC in order to acquire leadership skills and management skills and managing people in that sense. So I feel that almost I have progressed a lot in a leadership development area, to be able to lead a larger team in an organisation and to think about how to manage that in a strategic perspective, yeah, not only limiting myself

into finance functional work but also how we manage a larger and a more strategic deliverables through the team.

SK1's quote summarises many of the views from SK SSC. Finance competency was standard across the workers (as shown in SG's hierarchy of skills on page 1414) in terms of professional qualification or relevant higher education (such as a Bachelor's or Master's degree). The skills individuals were looking to extend were their people management and business skills and the SSC environment provided an opportunity for this. Those in management positions spoke of heading up large teams ranging from 20-200 direct or indirect individuals reporting to their position.

SK3: So it honestly gives me a real training ground to practise and to brush up and to sharpen my skill, especially I do see myself grow you know from someone who was very shy, not very outspoken and not ... very shy, especially when it comes to public speaking and someone who doesn't have training facilitation skills, to someone who is now you know can speak in front of like 50 to 60 people.

The theme of using an organisation to navigate careers through skills development was confirmed in the follow up interviews; individuals made a conscious choice to build up skills that they believed could be improved for their future careers. SK3 referred to the SSC as a 'stepping stone' whereby individuals would diversify their skills through a number of job rotations in the centre and then pursue a job assignment either within Oilco's businesses or externally. This rotation allowed them to better understand the whole finance activity at a large organisation which was viewed as an experience that led to upward progression. Individuals sometimes travelled further afield to gain this experience. SK7 had worked in another of Oilco's SSCs in the Philippines for 16 months in order to make an upwards career move upon their return; again this was focused around building leadership skills and being able to 'move up corporate ladders' (SK7).

Further probing in regards to the role of the organisation in career navigation showed high awareness of the formal ways in which Oilco could support individuals:

SK1: ...we do have a framework to identify future leaders and then look into how or what needs to be put in place in order for them to progress accordingly. So yeah, there is already quite an established framework around talent development.

However, as reflected in previous interviews, this type of activity appeared to be limited to those who had already been identified as 'talent' and were being developed for senior roles in the future. Interviewees seem to assign more importance to developing their skills (as addressed above) rather than relying on these talent development schemes in furthering their careers. It was the opportunity for personal development which individuals believed attracted new workers to SK SSC.

The emphasis, again, was not on the organisational resources but rather the motivation of the individual to utilise and pursue these methods of development:

SK3: Yeah, so I think we did attend some of this soft skill training, but again, it's something that we have to assess it ourselves and discuss, we have a line manager, and agree on the action plan, so that we can then sign up for the development training within the year.

This resonates with many of the views portrayed in the earlier interviews; opportunities for personal development exist if the individual seeks them out. Individuals can take a protean approach to their career but utilise opportunities within the organisation reflecting both boundaryless and organisational approaches to careers. Development is self-driven but enabled by the organisation. Drawing on these resources and developing skills did not mean a promise of long-term employment from Oilco. This was reflected by the view that the SSC was a training ground rather than an organisation that provided careers for life. This is perhaps an example of new psychological contracts (Guest, 2004).

A little more detail on 'business skills' was acquired in the follow-up interviews. It transpired that SK SSC was very focused on developing leadership skills (suggested earlier in this section) for those who sought out training. Leadership skills were much more prevalent for this sample than in the other centres.

SK5: ...two things, number one most important would be leadership capability because of the size of the team, that's the first and foremost. Second one should be actually able to articulate a strategy for the team.

The higher level skills may reflect the maturity of the centre because of a great deal of strategic professional work being performed in the centres again providing an opportunity for career development in general.

SK1: So I believe it will be able to help to progress further into my career, whether I will stay as a finance professional or I will move towards a general management role in the future, I could be managing a centre, rather than being finance manager.

To summarise, the follow-up interviews confirmed the importance of business skills in the centre with a clear focus on leadership skills. Leadership skills were sought after by individuals for their personal development but also being instilled by the SSC (for those who actively sought out training). In fact, many opted to work in the SSC to grow their business skills for the furthering of their career in finance. Interviews confirmed the importance of self-direction in this way. The accounts of the individuals portrayed Kuala Lumpur as a buoyant market for SSC work with many interviewees previously working for other organisations or openly talking about moving to a different firm for upwards progression. Lateral moves, overseas assignments and projects were a way for individuals to expand their skills, diversify and learn more about the overall finance activity within the organisation.

Many of the follow-up interviews supported what had been found in the previous interviews. The main difference was the clear statement that the intention of the interviewees was to build skills at the centre rather than maintain a long-term career within in it. Previous themes such as life work balance, cultural awareness and global working were also addressed in these interviews, however

the researcher believed that, in light of the previous detail in this chapter, revisiting these themes with regards to the Malaysia interviews would not contribute anything further to the findings.

4.6 Chapter Summary

The results and analysis chapter has presented a deep qualitative analysis of how finance professionals understood and navigated their careers in the SSC. The work also provided a broader exploration into the extent that Schein’s traditional career anchor theory can aid in understanding the values and self-perceptions of these workers. It concludes with an investigation into a new set of career anchors, defined through EFA, which may be more relevant to current finance professionals in this context rather than the original anchors set out by Schein in 1978. The main findings from each section are summarised below in *Figure 34*:

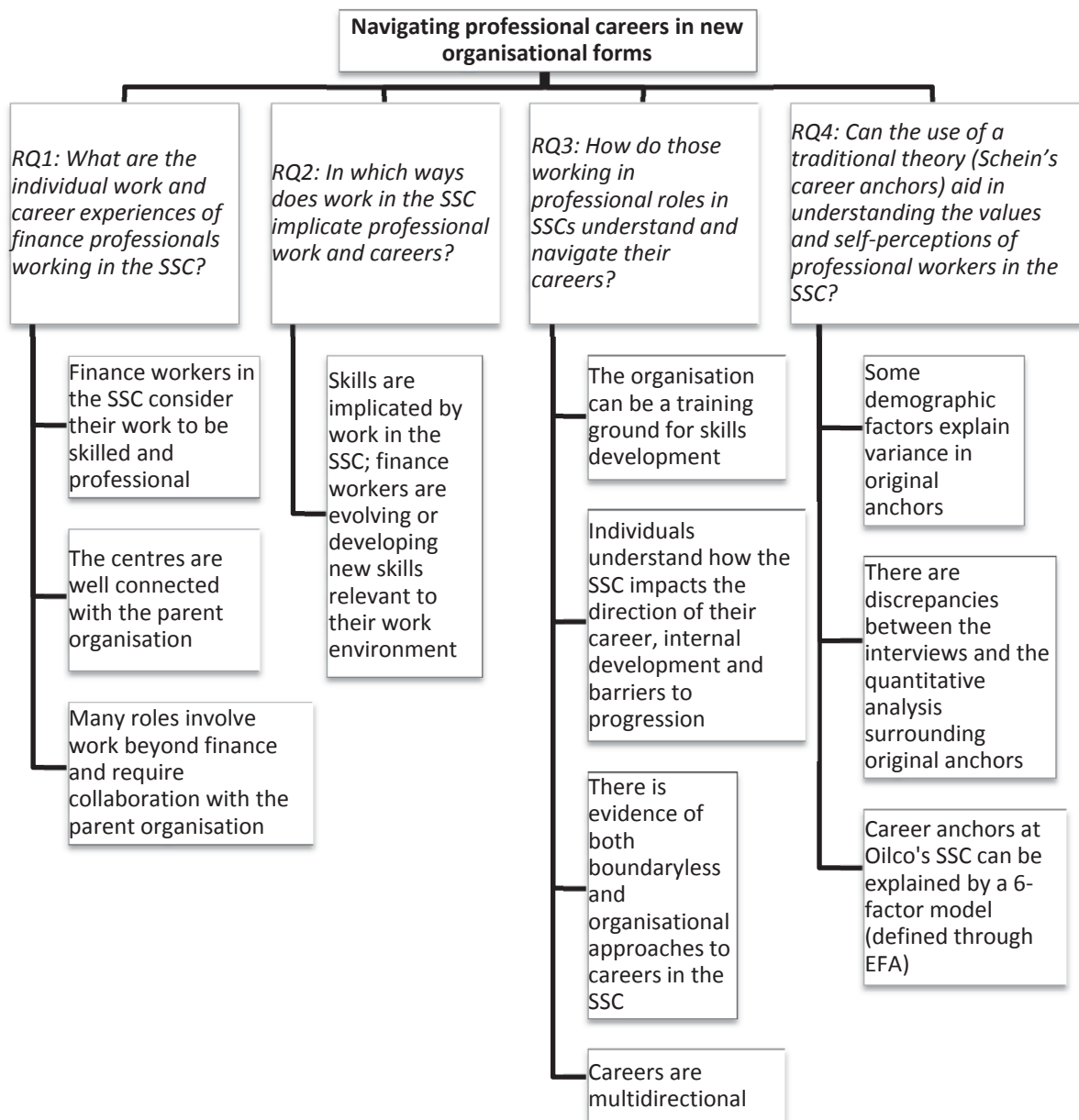


Figure 34: Main findings of the study

The analysis began with an in-depth investigation into the context (the SSC) for professional work and how individuals perceived and understood their work and career in light of this. A grounded theory approach to analysis was taken; given the lack of research surrounding SSCs, it was important for the researcher to provide rich detail on this in relation to professional work through rigorous qualitative analysis. These findings provided detail on professional work in transformational SSCs, skills that individuals were employing or developing to perform their work and potentially further their careers and themes related to career navigation. Career anchor themes were identified in this stage of analysis, however these did not appear to resonate with the quantitative data.

This, in part, justifies the need for a mixed methods approach as it aims to both explore and confirm how constructs exist. Focusing on career anchors alone without first examining the organisational structure may have misinformed the interpretation of the quantitative data. It was found that elements of anchors that were discussed in the interviews did exist in the survey data, just differently to Schein's original concept. This notion was supported by the findings of EFA. Whilst there is a large amount of data, it has provided informative data in fulfilling the research questions; it reflects the 'messy' research (Parkhe, 1993) required to fully understand complex business contexts. In hindsight, it appears that there may be too much field data; analysing large amounts of data has been challenging in terms of the time constraints and grasping an overall picture, however the methods employed have helped organise this and it is clear that this large data set has much to offer in terms of its findings.

Whilst the data do not necessarily make a clear statistical statement, the exploratory nature of the investigation and subsequent findings have revealed new ideas, concepts and original findings which also resonate with a number of issues and themes highlighted by previous literature. This will be developed in the discussion chapter which follows.

Chapter 5: Discussion

5.1 Introduction

The motivation for this research arose from engagement with professionals in the shared services sector and discussions surrounding the sustainability of the SSC as a new organisational form. It was also influenced by Rothwell, Herbert and Seal's (2011) paper on professional employability in SSCs which suggests that professionals in more economically developed countries tend not to enjoy the traditional level of career predictability. In the past, professionals could rely on a degree of knowledge exclusivity, together with a number of formal and informal barriers to entry into a professional career amongst other things (see Covert's, 1917, learned professionals). Haug's (1973) deprofessionalisation thesis has proved to be remarkably insightful in terms of predicting five aspects of change in the medical profession. She was correct in explaining how advances in information and communications technology can lead to continual codification and availability of expert knowledge which may cause professions to lose control over traditionally exclusive knowledge. Balanced again is the continual increase in new knowledge both from technical advances and the development of the sub-specialisms. With regards to the latter of Haug's points, it suggested that sub-specialisation caused a fragmentation of professional knowledge although one could now argue that it brings new professional roles in terms of the management and co-ordination of specialist knowledge.

As in medicine, much of the former 'professional' knowledge and expertise is now embedded in the SSC's systems (such as ERPs and processes) rather than in each individual's skill set. But new knowledge is being generated almost exponentially and whilst some professional work has indeed been deskilled and made more programmable, for those professionals remaining who now design and manage advanced end-to-end processes, the professional behaviours embodied in these workers are likely to be premium. Moreover, the huge amount of better quality information that is now available to management accountants from the systems of the SSC allows them to leverage this knowledge as professionals adding value to the business rather than being mundane preparers of accounting reports. Thus, for a smaller number, the new organisational forms of outsourcing and shared services may further secure and guide their careers.

There is one very significant problem in comparing the professional contexts of medicine and accounting. In the latter, work has become globalised and professional with routine aspects having been separated in time and distance. Whilst even in medicine, surgeons can actually perform operations remotely through semi-robotic tools, the patient/clinician nexus is still very much 'in the room'.

The literature review sought to explore how professional work in a contemporary context (in this case the SSC) might impact individual perceptions and accounts of reality of careers on the part of management accountants. It was apparent even before the gathering of empirical data commenced that the nature and forms of both the professional model and the actual development of the new organisational approaches was inherently messy with a myriad of corporate nuances and idiosyncrasies.

The problematization approach (Sandberg and Alvesson, 2011) encouraged the researcher to challenge traditional, long standing assumptions about each of the traditional constructs of professions and careers. For instance, assumptions surrounding: careers for professionals such as management accountants are linear; that careers are now predominantly managed by the individual (i.e. the boundaryless career, Arthur and Rousseau, 1996), and that the flat structure of shared services would not allow room for progression or individual development. It was discovered that whilst the extant literature made some suggestions as to the nature of these constructs, there were a number of apparent shortcomings and gaps, given that the pilot studies found that professional work is far more varied and goes beyond technical expertise into roles that support and also enable front-line business units (Suddaby and Viale, 2011). In this 'messy' and dynamic situation, new professional roles are emerging in those transformational aspects of SSCs (Ulrich, 1995) entailing close relationships with the 'customers' of the SSC in the business.

As a hierarchical structure becomes flatter through re-engineering and technology, then there is likely to be a bottleneck between lower level work and progression to more senior positions (Rothwell, Herbert and Seal, 2011). The situation is complicated when attempting to understand how those working within SSCs perceive their opportunities for career progression as there is a polarisation between those whose work has been enhanced by the New Working Practices and those who will find it hard to get a 'foot on the career ladder' and navigate the emerging experience gap. Ultimately, the sustainability of professional work and values may be compromised if the number of professional roles falls below a critical mass and the segregation between transactional and transformational activities becomes segregated psychologically and physically. Moreover, the siloed nature of professional processes may mean that management accountants are unable to develop rounded skills in practice or those skills that may help them progress vertically (depending on their individual motivations) within the SSC. A further scenario might be that in breaking down the functional silos into disciplined neutral end-to-end processes, what remains of professional work may be seen as a more generic administration which will be governed by behaviours modelled and imposed at a corporate level rather than individuals looking to independent professional bodies.

With the aim of investigating these assumptions and potential issues, the researcher developed the following research questions:

1) What are the individual experiences of work and careers for finance professionals currently working in SSCs?

This question openly and broadly explored themes relating to professional work, careers specifically in terms of the SSC context. It probed into the impact that the SSC structure may have on professional work and how this exists in the centres; is professional work in the SSC novel? Is it so process-based that professional behaviours and skills are redundant?

2) In which ways does work in the SSC implicate professional work and careers?

This research question aimed to elaborate on the findings regarding the individual's experience of working in the SSC to understand whether or not individuals feel that their careers were moulded by their work in the SSC. The nature of professional work in the SSC was examined. Did the working environment deprofessionalise individuals? Or did it offer opportunities for skills

development beyond technical competence? Schein (1979) emphasised the interplay between individual motivations for careers and the way in which the organisation, and work, would undoubtedly shape these. This research question endeavoured to investigate this.

3) How do those working in professional roles in SSCs understand and navigate their careers?

Modern views of careers tend to downplay the influence of the organisation and set the 'new' careers (see Arnold and Jackson, 1997) against the traditional organisational career (Weber, 1947); only a few papers claim that elements of each of these may exist together (see Schein, 1971; Inkson et al., 2012; Arthur, 2014). Which aspects of career were impacted, if any, by working in a SSC? By investigating this question, the researcher was able to explore and gain knowledge of new career patterns from the perspective of contemporary professional management accountants.

This question further explored individual perceptions of careers within the SSC; how did these exist and did the perceptions reflect assumptions of 'new' careers that are individually managed, not necessarily focused on vertical, linear progression and are motivated by a number of flexible values and competences? Were contemporary careers in the SSC boundaryless or bounded and what could individual perceptions reveal about careers in this context? In addressing this question, the researcher was able to gain knowledge on career directions and motivations in this context, including changes to management accountancy practice in organisations. The development of this knowledge may aid both individuals and organisations in this field. Understanding perceptions and gathering knowledge on individual realities may be of use to the SSC HR and people management strategies which may help individual career strategies in SSCs.

4) Can the use of a traditional theory (Schein's career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC?

There are suggestions of new and old practices coming together throughout the literature review which is reflected in the previous research questions. For instance, examining the role of the finance professional (which one could consider as a traditional, learned profession) in a 'new' working context like the SSC. Furthermore, in the careers theory literature, there is postulation surrounding the potential use of traditional career theories in new career landscapes (Gubler, Arnold and Coombs, 2014) as an approach to updating and refreshing research into careers. Schein's (1979) career anchor theory is considered relevant to this research because it holistically acknowledges the interplay between an individual's values and competences and the influence of the organisation for which they work. Despite the theory's critics (i.e. see Feldman and Bolino, 1996), career anchors are a longstanding concept that have been applied to many industries in various cultures. Whilst elements of career anchors have been questioned (i.e. dual career anchors, potential new anchors or reconfiguration of anchors, Feldman and Bolino, 1996), to date studies have not empirically explored the existence of career anchors in a new form despite the changes in many professional fields, ways of working and management of careers – highlighted by the literature review.

Overall, these four research questions sought to gain new knowledge on navigating professional careers in new organisational forms. The literature review, the research questions and the results in this thesis presented a somewhat 'messy' picture of a business context (Parkhe, 1993). Despite this

there are a number of interlinking concepts and themes that occur across the findings. To an extent, this messiness was expected and hence a mixed methodology was employed to explore the real life, complex dimensions behind professional work in SSCs (Tomkins and Grove, 1983). The process of data collection and analysis was influenced by abductive strategies and combined inductive and deductive approaches with a level of progressive focusing throughout (Sinkovics and Alfoldi, 2012). Upon reflection, mainly after the analysis of the results, the large scope and breadth of this work was understood. Whilst this could be considered a criticism of the research (in terms of capturing too much information), it is also representative of the epistemology. Social constructs are complex as there are endless facets to explore, especially in such a novel research space such as this. Even with extensive data and outputs, the researcher has been able to productively draw meaningful material from a mixed methods approach to inform the answers around the research questions. Therefore, the format of the discussion chapter shall be concisely focused around the main research questions and the prevalent unexpected findings and themes; undoubtedly there is much more that could be drawn from this data.

Following the main discussion, there will be sections addressing the limitations of the work, recommendations for future research, articulation of the main contributions and finally the conclusions of the research.

5.2 RQ1: What are the individual experiences of work and careers for finance professionals currently working in SSCs?

The literature review demonstrated that the academic literature on shared services is relatively new, and given the highly idiosyncratic nature of practice, it is still proving difficult to neatly conceptualise. Part of the purpose of RQ1 was to understand more about the context of transformational SSCs as a new environment for professional work and careers (at the time of data collection Oilco had around 6,650 finance staff across its five SSCs). Once this is clarified we can begin to understand more about how this implicated individuals in their work and in navigating and understanding careers (addressed under research questions RQ2, RQ3 and RQ4). RQ1 serves as the first stage of the overall research narrative.

This section of the discussion will begin by revisiting the classification for sourcing and shared services. This has been an important stage of this research which has allowed the researcher to clearly understand the context and type of work that occurs in the SSCs studied. This is followed by discussion around the experiences of professional work in SSCs in terms of different types and the importance of 'adding value' to the parent organisation. This section concludes by addressing how this can contribute to academic theories of organisational professionalism and also responds to criticisms of the SSC model by recognising how a professional workforce can create successful centres that are not purely focused on cost reduction.

5.2.1 Classification of sourcing and shared services: Clarifying the context

Figure 35 has been recreated (from the earlier version in the literature review on page 60) to show five approaches to understanding different types of sourcing and SSCs (Ulrich, 1995; Kakabadse and Kakabadse, 2000; Quinn, Cooke and Kris, 2000; Oshri, 2008; and The Hackett Group, 2012; see *Appendix 10* for summary of centre types and the glossary of key terms) and the centres studied in this research. This classification categorised each notion of business process outsourcing (BPO) and SSCs as a potential progressive project. It is understood that the reality of SSC progression and development may not adhere completely to this neat linear representation. However what the researcher is trying to convey here is the potential for development and how this occurs in terms of centre function and the level of integration it has with the parent organisation.

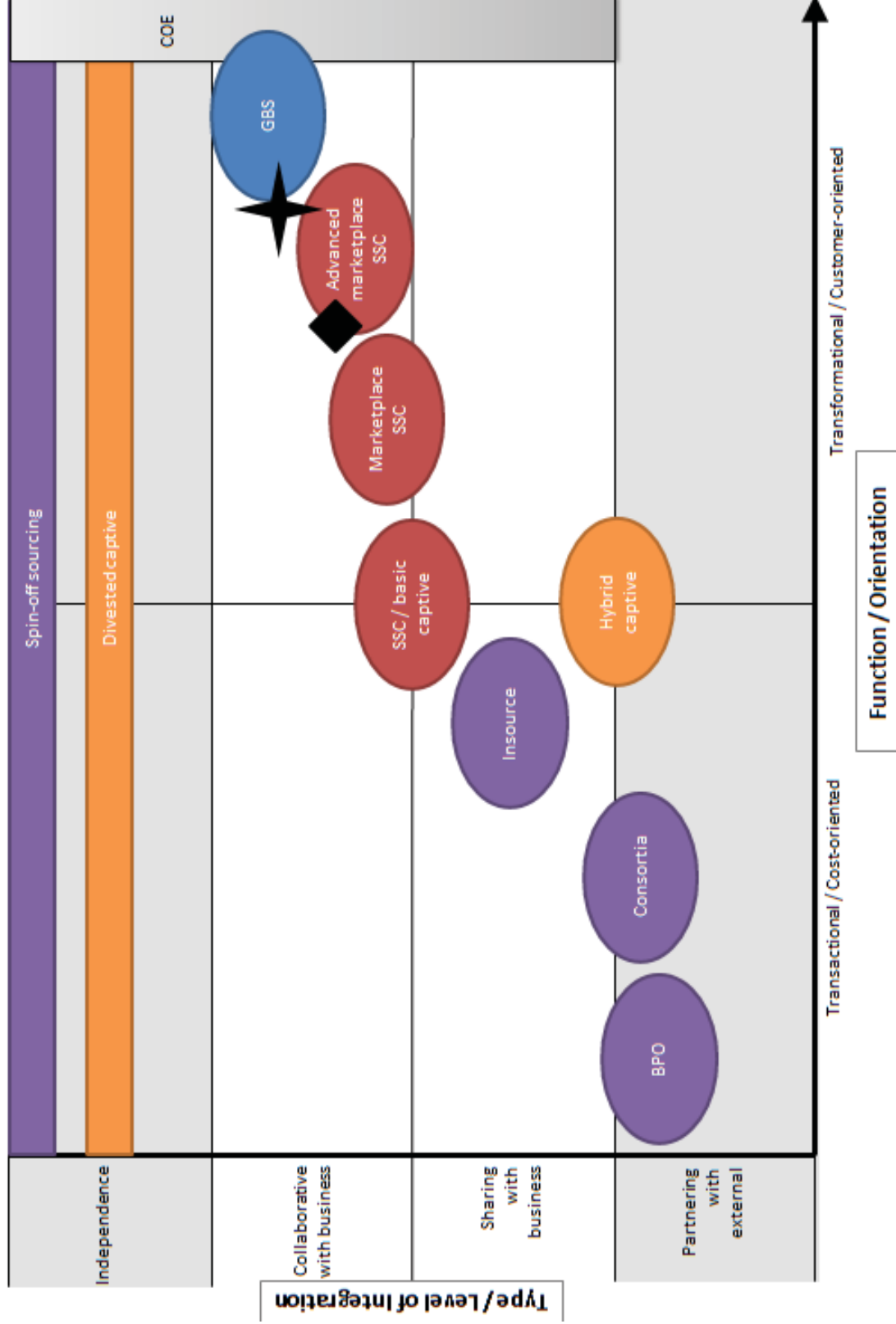


Figure 35: Classifying sourcing and shared services

Abbreviations Key:	
BPO	Business process outsourcing
GBS	Global business services
COE	Centre of excellence

Key: Types of centre by author	
Ulrich (1995)	
Kakabadse and Kakabadse (2000)	
Quinn, Cooke and Kris (2000)	
Oshri (2008)	
The Hackett Group (2012)	

Symbols for Oilco and Printco	
Oilco	✦
Printco	◆

Figure 36: Keys for Figure 37

Part of the purpose of RQ1 was to clarify the SSC as a context for professional work and careers. SSCs are relatively understudied in the literature and much of the existing work does not identify which kinds of centres have been researched.

Distinguishing between types of centre is important for this research on two levels. Firstly, the classification allows the researcher to clearly define the context and centres in this work as transformational which will have subsequent impacts for the type of work being performed here. And secondly, to provide a theoretical contribution for SSC research in the hope that future research becomes more transparent in terms of acknowledging the differences between sourcing centres.

The classification reflects the potential evolution of SSCs from transactional third-party business process outsourcing towards holistic integral operations such as the Global Business Services (GBS). This diagram does not intend to reflect the path that every SSC type operation will take; some centres may begin as more mature models (such as a marketplace SSC) depending on their needs and objectives as a centre. This classification does not inevitably suggest linear progression but rather a development of patterns that can occur in practice, or the journey that SSCs may take towards more transformational services. The purpose of this classification is to emphasise that the term shared services does not imply a single concept. There are varying dimensions that define different types of SSCs which are presented in the classification of types of centre that exist in the extant literature (Kakabadse and Kakabadse, 2000; Quinn et al., 2000; The Hackett Group, 2012).

The predominant purpose of this classification was also to define the context for this research in terms of the SSC environment. The literature review presented a number of different sourcing options and strategic approaches to sourcing decisions. The researcher believed it was important to clarify context as this has often been overlooked in previous SSC research in academia. It has been used a resource to aid understanding of the type of work occurring in the centres studied and where this work sits in terms of the overall operation.

The proposed classification goes beyond describing different types of centre (as much of the previous literature has done in *Appendix 10* and the glossary of key terms) by acknowledging the

evolution of services. This has been suggested by consultants, such as The Hackett Group (2012), in terms of the evolution of global services from function-centric (focused on complexity reduction, simplification and consolidation of processes) towards value-centric services which strategically enable businesses and provide business intelligence through collaboration. For example, a firm could move from insourcing (whereby organisations bring outsourced functions back 'in-house'; Kakabadse and Kakabadse, 2000) which involves mainly transactional work with the view of reducing costs, towards an advanced marketplace model (Quinn, Cooke and Kris, 2000) whereby the focus shifts to customer service and increasing the competitiveness of services. A shift in strategy of this kind will involve a higher level of integration with the parent organisation and collaboration to ensure services are meeting the needs of both the organisation and the customers or clients for which the SSC provides services. These factors are represented by the axes on the classification diagram (Figure 35).

The x axis has been defined through influences of both early academic work (Ulrich, 1995) and later consultancy materials (The Hackett Group, 2012). The y axis, which denotes the level or type of integration that the SSC has with the parent organisation, has also been influenced by this work but predominantly draws on

Table 5: Defining and understanding the shared service centre (on page 51 of the literature review) that examines definitions of the SSC. Over time this has progressed from understanding the SSC as a shared resource, to collaborative (in its most mature stage) and then a separate and independent organisational unit serving its parent organisation as it would for an external customer or client. Quinn, Cooke and Kris (2000) suggested that their descriptions of different types of SSC show a continuum which starts with cost reduction and standardisation and moves towards independent models that are separate business entities retaining their profits from multiple clients. This continuum only describes four types of centre and does not acknowledge the role of third parties in many forms of SSCs (as Kakabadse and Kakabadse, 2000; and Oshri, 2008 have).

Generally academic literature, as yet, does not appear to acknowledge the full shared services picture and the potential evolution centres can follow (as the consultancy literature has suggested; Quinn, Cooke and Kris, 2000; and The Hackett Group, 2012). The proposed classification does acknowledge the full picture as it captures both material from academics (Kakabadse and Kakabadse, 2000; Oshri, 2008) and consultancies (Quinn et al., 2000; The Hackett Group, 2012). It recognises both old and new contributions whilst highlighting that the level of integration that the SSC has with its parent organisation and the type of service it offers (previously suggested by Ulrich, 1995) can be defining characteristics of SSCs. In bringing this material together, this new classification may be useful for an overall understanding and evaluation of how SSCs exist for those studying them.

The classification may serve as a useful analytical framework for the study of SSCs, however it should be understood that services may not fit perfectly into the categories described within it. For instance, although reflective of the GBS model, there are some aspects of Oilco's operation that do not fit with the GBS. GBS forms a broader model of the SSC which is fully integrated with the workings of the organisation as a whole. The model has a truly global presence (rather than regional) and encompasses services provided by both in-house and outsourcing providers (The Hackett Group, 2012). Whilst Oilco's SSCs follow the latter part of this description, they are not wholly integrated with the operation of the organisation to the extent that the GBS model suggests (Oilco's position is represented in Figure 35 to show this). The model is finance-centric whereas GBS, on top of this, also provides a number of other support functions (such as HR and IT). Whilst we cannot 'pigeon-hole' services, this classification does provide information on the main strategies behind SSC types and how this translates to their contribution to the overall organisational operation.

According to the way in which this research has interpreted types of SSCs, the transformational and mature categorisation of Oilco's centres suggests that there will be a higher level of professional work being performed by the centre. This was confirmed in the interviews. This was also true of Printco which was following an advanced marketplace model. The main difference between the operations of Oilco and Printco's centres was that Printco were still conducting work by region; work was performed for specific countries rather than for the entire global finance operation. However, the transformational nature of the work being performed by the centres was similar. Overall, this was reflected in the findings surrounding how professional work is implicated by the SSC context in terms of senior professionals' increased strategic contribution to an operation (Suddaby and Viale, 2011), conveyed by developments in their skill set.

5.2.2 Different types of professional work in SSCs

The proposed classification claims that the nature of SSC work can be understood in terms of its function and orientation and the type or level of integration with its parent organisation. Centres can either be transactional/cost oriented and/or be concerned with transformational/customer orientated functions (Ulrich, 1995; The Hackett Group, 2012). Transformational work suggests activities that are less programmed, or tasks that cannot be completed solely through a system (such as an ERP) and require a level of expertise through professional judgement or behaviours. Transactional work denotes activities that are highly programmed and embedded within systems that may still involve professional work but this work is for the most part, or fully, enabled by systems and can potentially be performed by someone without professional qualifications.

This links back to the literature review which demonstrated the connectedness between types of SSC and professional work as being either embedded in systems or embodied by professional people. The term embedded suggested providing the services of professional work within an organisation to meet organisational goals (as proposed by Faulconbridge and Muzio, 2008). The use of the word embodied attempted to go further than this and describes those professionals who are involved in the strategy and direction of the organisation in a similar way in which Muzio, Brock and Suddaby's (2013) conclusions about professionalisation and institutionalisation as two constructs that constantly shape the existence of each other.

Ultimately there is variation in the type of professional work that those in finance are able to engage with in the SSC. In this work these are defined as embedded and embodied professional work:

- *Embedded professional work*

This is work embedded in a system or a process whereby an individual could carry out the task with system knowledge as opposed to being enabled by a professional understanding of the work (in similar vein to the predictions made in Haug's (1973) deprofessionalisation hypothesis). Within Printco's Spanish SSC, some employees that were professionally qualified were frustrated by this kind of work as it did not engage their professional knowledge:

SL: OK, so your Masters in finance, does that help you a lot in your daily job here at Printco?

RN10: No, not really. Because [RN10'S role] it's not linked to finance, it's just manual entries in the system.... And besides knowing that the company can replace me with another person, without experience, without languages, and without studies. It just ... anyone can do my work and I don't feel so well valued as I would like.

This is the kind of work commonly associated with transactional tasks; it is work that is not strategically important to the organisation. The simplification and automation of the tasks means that it could potentially be outsourced (Domberger, 1998). For example, BPO (business process outsourcing) could involve purely transactional work, or embedded

professional work, however many types of SSCs have a mix of both this kind of work and embodied professional work.

- *Embodied professional work*

This is work that was embodied by professional behaviours. Professional behaviours included those traditional traits (as defined by Millerson, 1964) such as expertise and specialist training but also encompassed the newly defined softer skills such as business acumen, decision making, and strategy (Howieson, 2003) exemplified by SG2:

SG2: I think those collaboration skills are really really important now to be impactful in the organisation. And then there's technical, strong business acumen in how you'd actually go and deliver and be impactful and whatever that may be.

Later, research question RQ2 will explore these skills in greater detail by examining how professionally informed collaborative and communication skills, which exist in the transformational work or embodied professional work, are performed in the centre. Figure 37 visualises how the transactional and transformational tasks (Ulrich, 1995) exist with the types of professional work in the SSCs defined by this research.

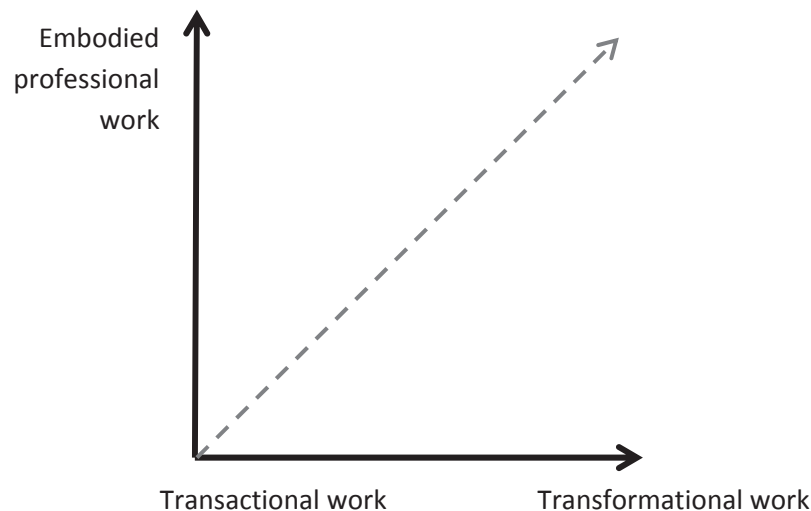


Figure 37: Types of professional work and SSC work

The other key difference between these types of work is the level at which these tasks are integrated into the operation of the parent organisation. So, for example, embedded professional work may be quite detached in terms of understanding where process-based work impacts the overall organisation. Embodied professional work has a higher level of integration in that it is shaping the strategy of the centres and therefore influencing the parent organisation to a greater extent than the work that is embedded. Figure 38, below, has been created to portray this interaction.

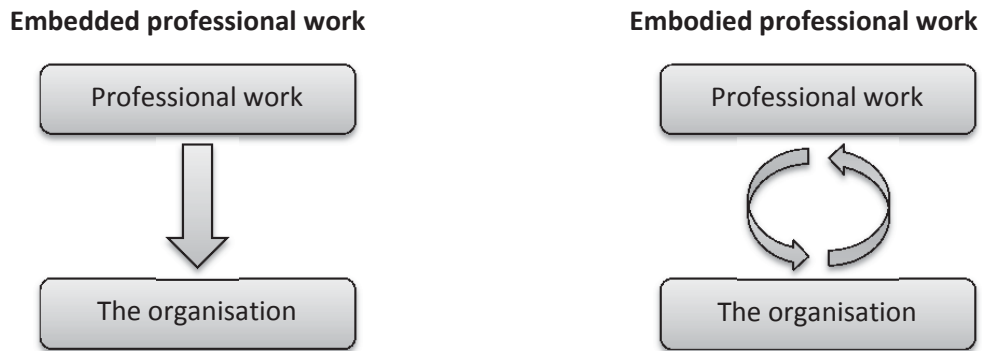


Figure 38: Embedded and embodied professional work and the organisation

The data from Oilco and Printco's SSC helped to illustrate the concepts of embedded and embodied professional work which will be considered in greater detail in response to research question RQ2. The SSCs included in this research were characterised by a high proportion of transformational work and many of those interviewed were representative of professionals engaging in embodied professional work (who subsequently had information regarding those conducting embedded professional work). However, there are also a number of individuals performing embedded professional work whose views are also represented within this work.

The demographic information from the qualitative data shows that the majority of interviewees were working in roles that one may typically associate with a career in finance (for instance reporting accountant, general ledger clerk etc). Many of those also had entered the profession through higher education and in some cases specialised at Masters Degree level. Role titles and entry paths didn't reveal anything particularly exclusive to working in the SSC.

Interviewees spoke of work that was slightly more process-based and shaped by IT systems (such as ERP platforms) and management approaches such as Lean and Six Sigma. Some interviewees at Printco's Spanish centre felt that the work was too process-based and that their particular role was below their level of skill as a finance professional, but generally the work they did at the centre was not specialised or different from management accountancy roles many had experienced outside of SSCs.

On the whole many considered themselves typical professional finance workers despite their own perceptions that outsiders may consider their role overly transactional. One theme that stood apart from their technical professional work was a sense of 'connectedness' to the overall organisation. This was conveyed through themes relating to 'adding value' in the SSC which appeared to filter through to the individual self-perception level from organisational strategy.

5.2.3 Professional work and 'adding value'

Both Oilco and Printco had long-term strategies for their centres as a sustainable operation that contributed to the overall business. Ulrich (1995) claimed that SSCs that would remain sustainable were those who were able to add value back to the organisation through their transformational work. This involved work that required professional skills and expertise that was *embodied* by a professional person. It transcended professional knowledge and included the professional skills and behaviours that cannot be performed by a system or process.

The notion of 'value adding', which emanated from outsourcing literature and has grounding in transformational models of SSCs (i.e. Ulrich, 1995), is a defining characteristic of the centres studied in this research. The advanced marketplace model (Quinn et al., 2000) employed by Printco and the GBS model (The Hackett Group, 2015) in use by Oilco both make reference to the way in which they 'add value' to their respective organisations as a whole. This in turn impacts the type of work conducted at the centre and therefore the required skills of the professionals working there. Particularly in Oilco's SSCs, those interviewed spoke of their 'professionalism' as individuals and how this then translated to adding value in their role. In the output from this research, professionalism is understood to be based on behaviours surrounding professional tasks and work. For instance, Oilco's UK SSC found that the way in which they carried out their professional work involved challenging their clients rather than simply feeding them information. Their role also involved collaborating with their client and being involved when refining and improving the financial work at Oilco. There were important global influences in their work which included the need to communicate in an efficient and culturally sensitive manner which echoes Millerson's (1964) professional behaviour of building a trust-based client relationship.

The output from the majority of interviews essentially saw individuals reflecting on their work as 'professional'¹⁸ and important in relation to the larger scale organisation. There were some exceptions found in Printco's centre based in Spain but this could be attributed to its infancy as an operation during the period in which the research was conducted. More work was being moved into the centre at the time the data was being collected and many of the processes and the execution of tasks and jobs were still in a state of change. Some could see potential opportunities for their careers that lay ahead of these early challenges; these individuals tended to be those in supervisory, managerial or project-based roles¹⁹. Others believed that they would remain in finance, albeit in the form of new roles that do not utilise their full finance and accountancy skills, expertise and experience.

Understanding the environment and work that occurs within these centres had some implications for professional work, such as management accountancy. The main finding or implication for professional work was the potential skills development among professionals working in these transformational centres (this will be addressed in detail under the remit of RQ2). Interviewees spoke about developing and building these skills as a resource that would further them in their future careers.

The interview questions focusing on the organisation and progression began to touch upon themes regarding broad experiences of careers for finance professionals in the SSC. Examining the basic demographic data for each interviewee shows a number of individuals who have enjoyed mid- to long-term careers with their employing organisation. At the most established centre, SG SSC, the majority have worked at the centre for over five years but three have been with the centre for over

¹⁸ In terms of accreditation by professional bodies (rather than behaviours or attitudes) the results of the survey showed a quite even split between those that were and those that weren't accredited.

¹⁹ Project-based roles are typically short-term contracts or secondments which involve partnering or collaborating with the 'OPCOs' to bring work into the centre. This can involve migrating work and refining processes.

ten years. SG2's quote in the results section demonstrated that a five year career at the SSC involved moving through the organisation to gain experience and progress. This may be reminiscent of organisational career concepts (established by Whyte, 1956; and more recently supported by Chang et al., 2012).

Although Printco's centres weren't as longstanding as SG SSC, there was still a long-term orientation demonstrated by some employees in terms of tenure (especially the Directors of the centres). Whilst the centres were quite young, many of the staff had been absorbed from the OPCOs or companies that Printco had bought out so still had a longer-term experience working for one organisation. Furthermore, many saw the opportunity for growth in their careers as the SSC operation grew.

The data and themes surrounding RQ1 served as the beginning of the narrative for the remainder of this thesis which delves into the detail surrounding professional work and careers in the SSC. The exploratory nature of the present research question not only refined relevant and overarching themes but also presented an informed account of the context of the research.

Moreover, it has begun a novel investigation into the intersection between the SSC, professional work and careers. In particular this research engages with literature surrounding contemporary professionals and their relationship with employing organisations.

5.2.4 Organisational professionalism

The literature review examined the ways in which professional work exists with and beside organisational institutions. Faulconbridge and Muzio (2008) found that legal professionals working within organisations were able to retain autonomy and control over their work despite their deep 'embeddedness' in the organisation. That is to say that their involvement with the organisation did not contradict their professional traits (as set out by Millerson, 1964). Such themes are relevant to the data addressing RQ1.

There is evidence for Faulconbridge and Muzio's 'organisational professionalism' (2008: p.20). Across the two most established centres (SG and RN) interviewees spoke of connectedness between their occupation as a professional worker and their organisational work. Interviewees expressed a level of collaboration between their professional work and the bigger organisational operation.

Earlier literature had made claims that professionals working towards organisational goals could encourage 'corporate professionalism' whereby pleasing stakeholders becomes more important than upholding professional responsibilities (Greenwood et al., 2002). This resonates with Oppenheimer's (1973) view that placing professional workers in bureaucratic organisational work settings would lead to the erosion of professional values over time. In this research, when asked about experiences of work in the SSC, professional management accountants did not convey that their occupational principles were negated by their organisational setting. For instance SG3 talks about things she looks forward to in pursuing a career in a finance SSC:

SG3: Looking forward to progressing and growing as a person, as a professional in every respect. I would very much look forward to seeing a bigger picture of finance because I am still relatively junior so you only see your little bit but I would like to see the whole big picture. I also link it to the real world rather than just the numbers. So if I do this it has an impact on that.

One of the key objectives of setting up a SSC is to actually increase transparency of finance processes and to assign accountability so that dangerous mistakes, negligence or fraudulent activity is prevented. For example, ERP systems can ensure compliance with certain accounting conventions such as those outlined in the Sarbanes-Oxley act. So whilst Suddaby and Greenwood (2005) suggest that there is a form of commercialism existing as a conflicting and concealed element of professionalism it does not appear to be reflected in the reality of those interviewed in the SSC. It is perhaps the principles of this specific organisational environment that may encourage altruistic professional behaviours.

Although the embodied professional will be impactful upon the overall organisation, the behaviours that they describe as part of their work (such as professionalism and a discussion of skills which will be addressed later in this chapter) are positive, collaborative behaviours and attitudes rather than negative commercial behaviours (supporting Muzio, Kirkpatrick and Kipping's, 2011, findings). Generally interviewees at all levels feel connected to the larger organisation and are exemplars of Faulconbridge and Muzio's (2008) hybridization between occupational and organisational principles.

The management of these finance SSCs is in the hands of finance professionals who were able to shape the organisation in the way that Suddaby and Viale (2011) explain through providing order to work, fostering the correct skills for the job and enforcing standards of work. Indeed, practices involved in management accounting can become rules and routines for organisations (Burns and Scapens, 2000). The experiences of the individuals interviewed convey that their embedded or embodied role in the SSC was, in terms of their professional work, not much different to other settings they had worked in. Although the skills they had developed to supplement their professional knowledge extended beyond those associated with their professional background (this is elaborated upon under RQ2).

Interviewees spoke about how they were able to develop skills that supplemented their technical knowledge within the SSC environment. Both the qualitative and quantitative data suggested a skilled workforce that was generally very highly educated (degree level or higher). The discussion around people in the SSC perceiving themselves and their work as 'professional' represents the centres as more than just 'data factories' (Ulrich, 1995) revolving around cost cutting activities (as claimed by Seddon, 2008). The centres studied in this research conduct higher level professional work, and whilst some tasks are still transactional (i.e. RB SSC) the people within them are ultimately working towards skilled, professional and progressive careers which do not align with critical views of SSCs.

5.2.5 A response to critics of the SSC model

It has previously been claimed, especially by critic John Seddon (2008), that SSCs are more concerned with lowering costs rather than focusing on the quality of their customer interaction. Seddon (2008) states that SSCs are too directed by key performance indicators (KPIs) and preoccupied with compliance instead of service levels and organisational learning. The output of the current research does not outwardly support these claims, however this may be as a consequence of the transformational nature of the centres studied. Seddon (2008) fails to address transformational centres that are driven by the demand of the customer; indeed many interviewees reflected that customer interaction was a key part of their professional work.

Seddon's (2008) view is strongly based on accounts from the UK public sector as he references the failures in Western Australia's public sector SSCs (see Coyne and Cowan, 2013) which were predominantly established to reduce costs. Whilst the organisations studied in this research are driven by cost efficiencies, there are other dimensions that are equally as important. These include improving the transparency of accounting processes, developing a global standard of customer service and operating as a truly global and integrated organisation in response to customer needs. It should also be acknowledged that Oilco was one of the pioneers for shared services in the late 90s and that it is a long journey from being a transactional centre to a transformational business service – the journey has been long but successful. The centres studied at Printco are relatively young in comparison to Oilco but they share the same long-term strategy surrounding their SSCs and the way in which they can improve business as a whole; Seddon's (2008) criticisms do not seem to address this view of SSCs but only those who are financially driven and transaction-based. Again, this may be a consequence of assuming that the term 'shared service centre' implies only one model of process-based transactional work. The classification presented by the current work shows the variety that occurs within the SSC sector.

5.2.6 Summary

In light of the discussion around types of sourcing and shared services, the research proposes an all-embracing definition of shared services that seeks to acknowledge the variety in the model:

"Shared services are the concentration of company resources performing activities that can range from transactional or transformational to serve multiple internal partners at lower cost with higher service levels. Objectives of centres can be cost orientated although in many cases are customer orientated with the endeavour of building organisational competences in services or creating an independent model for the external motives. Shared services vary in their form and their motives which are based on overarching organisational strategies and maturity."

The centres included in the research are not akin to 'data processing factories' (Ulrich, 1995) and appear to be engaging with professional work that is not far from management accounting experiences outside of SSCs. The discussion around this research question, especially in terms of professional behaviour, has also stimulated points that are relevant to the remaining research questions, namely the implications for professionals in terms of the skills they need to pursue careers in shared services.

The insight into embedded and embodied professional work has reflected that centres are not purely transactional and driven by costs as claimed by critics of the model (see Seddon, 2008). Instead, there is a blend of lower and higher level professional work in these centres which calls on a number of different skills beyond the technical competence associated with accounting and finance. The interviewees were highly educated individuals seeking personal development as finance professionals in the SSC and acknowledged their role in adding value to the larger organisational operations.

The broad nature of this research question allowed the researcher to grasp the themes which were of importance to the interviewees. It brought together personal experiences of finance professionals in terms of how their work, organisational context and individual roles existed together. It presented a novel investigation into an understudied business environment but explored how established concepts of professional work prevailed here by conceptualising embedded and embodied professional work types. This contributed to the contemporary discussion on organisational professionalism (Faulconbridge and Muzio, 2008) and the hybridization between occupational and organisational principles. Finance workers in the SSC considered themselves as a professional workforce but also understood that their work was ultimately driven by their impact on optimum organisational performance. There was not evidence of any negative commercial behaviour that violated professional values.

The data and themes surrounding RQ1 served as the beginning of the narrative for the remainder of this thesis which delves into the detail surrounding professional work and careers in the SSC. The exploratory nature of the present research question not only refined relevant and overarching themes but also presented an informed account of the context of the research. It forms the foundations of a novel investigation into the intersection between the SSC, professional work and careers.

5.3 RQ2: In which ways does work in the SSC implicate professional work and careers?

5.3.1 Embedded and embodied professional work

Research question RQ1 has differentiated between professionals as either performing *embedded* or *embodied* professional work. This holds some resonance with Ulrich's (1995) conceptualisation of transactional and transformational work in the SSC with the former being associated with carrying out lower level tasks (often enabled by technology) and the latter regarding strategic tasks that impact the operation of the organisation as a whole. Research question RQ2 aims to explore the perceptions of those individuals performing embedded and embodied professional work and the implications for their careers. The work has identified three main implications for professionals working in the SSC but, before we examine these in more detail, this section will first consider the individuals studied.

Research question one revealed more about the way in which SSCs exist in terms of their different types, integration with business and function or customer-centric approach. Whilst this typology is

not perfect, it does provide a guide and serves as a useful reference point for identifying SSCs and the type of work that occurs within them. Research question two takes a step back from the etic approach to organisational structure and begins to consider the implications of these contemporary working environments upon the people working within them.

Although both Oilco and Printco centres are mostly based on transformational work, they still perform a portion of work that is transactional (Ulrich, 1995). Within this research, transactional work does not necessarily indicate that all tasks are low skilled and completely reliant on systems rather than knowledge. Transactional work occurs at different levels. It can range from scanning invoices into a computer (as the researcher experienced during her job shadowing pilot activity at a start-up SSC) to carrying out professional activities (in this case management accounting tasks such as reporting, credit collection and cash management). The key here is that roles within these functions have been enabled or assisted by systems and that some of those professional traits (described by Millerson, 1964), such as adherence to some codes of conduct, are now enforced by technology rather than an individual's behaviour. In relation to the data in this research, examples of the roles in the SSC that fell under the concept of embedded professional work included:

- Cash management technician
- Controls assurance analyst
- Finance analyst
- General ledger clerk/technician
- Project accountant
- Reporting accountant

In describing their roles and responsibilities, these individuals intimated roles that were very processed-based with repetition in many countries. In many cases, individuals did not feel that it was their professional qualifications that were contributing to their perceived competency in their roles (the aspects which will be addressed below). It was only in Printco's Spanish centre where individuals felt as though they were overqualified for their work and were unhappy that they could not apply their professional training; although this attitude was not observed in the remaining centres. Many acknowledged that it was their professional qualifications that had secured them work in the area although they did not assign them any significant importance in terms of carrying out their roles in the SSC.

SG4: The professional qualification with CIMA, I would say less so if I am being completely honest. It gives you a grounding, the ticket for your job and it looks good on your CV but in terms of where I really improved my competence and capabilities was on the job.

Although these kinds of roles appear to have become increasingly assisted or enabled by technology, this does not exemplify Haug's (1973) deprofessionalisation hypothesis. Here, professional occupations lose their unique qualities such as a monopoly over knowledge and authority over the client because of changes in how professions exist (through technology for example) (Haug, 1973; 1988); such issues were not revealed by this research.

In fact, the group of embodied professionals exhibited unique qualities beyond those traditionally associated with professional work (see Covert, 1917; Carr-Saunders and Wilson, 1933; Parsons, 1939; Millerson, 1964; Freidson, 1984). Embodied professional work requires individuals to have an understanding of professional work on a different level in terms of how it contributes to the overall strategy and operation of an organisation. The roles appear to be founded on a base of technical expertise and creation of a trust-based client relationship (as defined in Millerson's professional traits, 1964) but additionally the more recent literature on strategic professionals and their role in the organisation is increasingly relevant here (see Suddaby and Viale, 2011). In terms of this research, examples of the roles that reflected embodied professional work were:

- Cash management team leader and project manager
- Director
- Financial controller
- Head of payroll, Head of project management office
- Implementation and change manager
- Learning and development manager
- Process manager, cash management

Individuals in these roles had a great deal of responsibility in terms of driving successful shared services forward for the benefit of the larger organisation. These roles generally reported to senior personnel outside of the SSC who were involved with the strategy of the whole organisation as part of the corporate or top management. Here, professionals engaging in embodied professional work reported a number of different skills and competencies that have been suggested by literature (i.e. the strategic influences of professionals, Suddaby and Viale, 2011; 'soft' skills and business acumen, Montano et al., 2001, and Kavanagh and Drennan, 2008).

Greenwood's (2005) claim of 'commercial professionalism', as a negative behaviour that transcends professional values, did not exist here. In general, interviewees understood the commercial impact of their work and, in most cases, understood what their role provided in terms of supporting the wider organisation. Such 'commercial values' did not appear to exist in conflict with professional behaviours (as suggested by Greenwood, 2005); instead, they reflected an interconnection between occupational and organisational principles (as suggested by Faulconbrige and Muzio, 2008; Muzio and Faulconbridge, 2013).

SG2: ...so your ability to be collaborative with the business, with people in the centres, with people within other centres, with people on shore, I think those collaboration skills are really really important now to be impactful in the organisation. And then there's technical, strong business acumen in how you'd actually go and deliver and be impactful and whatever that may be.

Interviewees, whether they were engaged in embedded or embodied professional work²⁰, seem to be adopting a more business-like approach to their work in response to their organisational setting

²⁰ There are a number of roles that appear to sit between embedded and embodied professional work such as managers of certain functions (i.e. accounts payable, accounts receivable, credit and collections and cash

compared to perceptions of traditional professional work (Muzio, Brock and Suddaby, 2013). Those interviewed reflected professionals who were occupying transactional roles (Suddaby et al., 2007) which require a maintained close engagement with clients and the ability to work within international jurisdiction, culture and regulations (Muzio et al., 2011). Findings support some of the more recent literature on professional work that acknowledges organisational aspects as an opportunity for professional development (in terms of becoming more multidisciplinary) rather than deteriorating professional values and/or judgment.

Findings also build on claims of organisationally-oriented professionals by defining skills that these workers are employing in a contemporary and 'global workplace'. Overall, professional accreditation or qualification is not overtly contributing to an individual's performance or competency in their role (although often required to enter such a role, depending on location), so what is? More specifically, in which ways does work in the SSC implicate professional work?

Skills and competency implications for finance professionals working in the SSC

RQ2 identified that the specific implications for professionals working within the SSC were to do with their skills and competencies. These skills and competencies arose from entirely explorative questions that didn't suggest or direct the answers of the interviewee (Sekeran, 2000). This inductive investigation was reflected by the analysis (Grounded theory; Glaser, 2001), whereas the skills and competency categories emerged from the data. Summaries for centre specific skills have been presented in the results and analysis chapter. The skills presented below (Figure 39) have merged the common categories and also incorporated feedback from two strategic director level personnel from Oilco and Printco:

allocation). The nature of these roles as either embedded or embodied may vary across SSCs. The examples of embedded and embodied professional work given in this research represent roles that clearly identify with these terms.

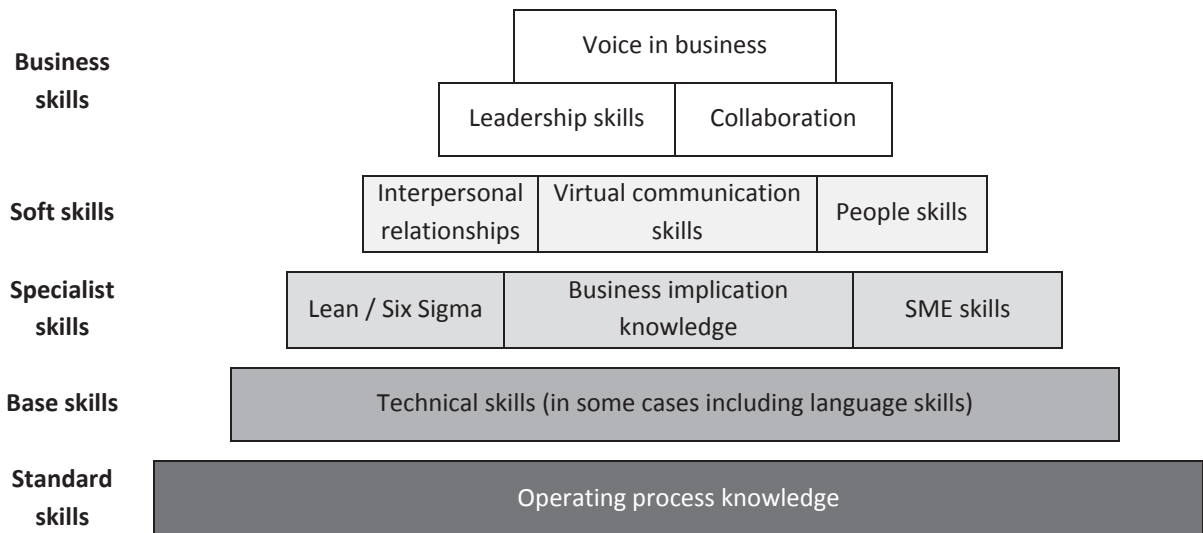


Figure 39: Skills and competencies for professionals working in transformational SSCs

To discuss Figure 39, we will ascend from standard skills to business skills. In this way, we can build from predominantly transactional, embedded staff (with skills predominantly at the base of the pyramid) up to the senior professional workers who are involved with the strategic side of SSCs.

Standard, base and specialist skills

The foundation and standard skills for all individuals (including those without professional qualifications, experience or following a professional career) working within the SSC is to have operating process knowledge. This is to say that they understand the systems associated with their work, they can operate the relevant software and execute the correct processes to complete their task. This is an expected standard for staff at both Oilco and Printco (the latter referring to it as 'domain knowledge').

The next layer, base skills, is where professional work in the centre begins. In terms of finance, the base skills for work include technical aspects and a grasp on (or at least a basic understanding of) finance and accounting activities. We can make reference here to both junior and senior accounting roles within the SSC and also individuals who are working towards professional accreditation (as a number of the interviewees in this research were). We can also draw on CIMA's (2010) core aims for their accredited finance members; individuals should be able to assure...:

"...society that those admitted to membership are competent to act as management accountants for entities ... have adequate knowledge, understanding and mastery of the stated body of knowledge and skills ... [and] have completed initial professional development and acquired the necessary work-based practical experience and skills." (CIMA, 2010, p. 6)

In addition to these technical skills, it is often beneficial for professionals to be able to speak more than one language and/or be fluent in English (as the language of 'business', Nickerson, 2005). This tends to be more of an expectation of those working in multicultural areas; for example, in this case, those in Barcelona usually spoke at least two languages. However the centres in both Glasgow and

Northampton were much more limited in their language skills with their clients, with customers or 'opcos' adopting English for their communications. This introduces a further implication for professionals working in the SSC which is cross-border working. This will be discussed later.

The next level of skills encompasses specialist skills and begins to reflect the competencies of those professionals engaged in a higher level of work. These skills are broken down into 'Lean/Six Sigma', business implication knowledge and SME skills. These categories emerged inductively from the data and as such this thesis has not yet addressed concepts of Lean/Six Sigma skills. Lean/Six Sigma is a popular management strategy employed in organisations to improve performance by reducing waste (George, 2003) and reducing variability in processes within organisations (Näslund, 2008) (which is relevant to organisational structures such as SSCs).

At Oilco, many individuals had opted in (voluntarily) to ascend the 'belt' training system (categorised by coloured belts as found in martial arts) associated with six sigma. Similarly at Printco, there were Lean 'champions'. Whilst this training was discussed in the interviews, the importance of it in terms of skills was crystallised for the researcher (Crabtree and Miller, 1992; Richardson, 1994) during informal discussions and feedback to the organisations on completion of data collection and analysis. This was assigned importance because it reflected the individuals' learning skills to achieve organisational objectives but also to build upon individual skills and therefore exemplify the reciprocal nature of the relationship between some professionals and institutions (Faulconbridge and Muzio, 2008; Suddaby and Viale, 2011; Muzio and Faulconbridge, 2013). This could potentially indicate a level of individual career management whereby professionals are possibly using the resources of the organisation to build skills to secure employability (Oosthuizen, Coetzee and Mntonintshi, 2014). This point will be addressed later on in the discussion under the relevant research questions.

'SME skills' is a term which is exclusive to Oilco but it has consistencies and overlaps with some of the competencies emerging from the Printco data. SME stands for 'subject matter expert'. This is defined, in the context of this research, as when individuals have specialised in their profession and now conduct work in one area. This area tends to be quite specialised with a specific example from SSCs as work around tax. At Printco, these individuals are referred to (more informally than at Oilco) as technical experts.

Finally, in specialist skills, is business implication knowledge:

SG10: Finance operations now touches so many parts of the business, you can really get a particular set of experiences here.

This is where individuals are able to recognise the impact of their work on the overall operation of the SSC, and in more senior roles, at the organisational level. Business implication knowledge as a skill is reflective of the extension of competencies for professionals and links back to the literature on management accountants and the increasingly important requirement for them to become more multidisciplinary (Howieson, 2003). It is clear from the literature that management accountants are becoming 'one of a number of business consultants' (Burns and Scapens, 2000: p.21) with a broader skill set than that associated with the traditional 'learned' (Covert, 1917) professions (Broadbent,

Dietrich and Roberts, 1997). There has been previous research that has identified a lack of softer skills in professionals such as management accountants in organisational settings (Gammie, Gammie and Cargill, 2002; Zaid, Abraham and Abraham, 1994). However this research provides a fresh perspective on this.

Soft skills

The next level identifies soft skills for professionals working within the SSC. It was debated whether this set of skills should precede specialist skills, however the latter is concerned with the business environment. This was deemed more elementary for finance professionals in the case of the SSC because the actual activities required to complete work are embedded by a large amount of organisational knowledge (Suddaby and Viale, 2011) and context:

RN9: ...because my role is very much based on knowledge of process and knowledge of systems, the way the system works and how you get from a to b. So it would have to be internal. So to bring someone in externally to do my job, would be very difficult because there would be a struggle to understand how it all works. And for me my role is more process driven and knowledge driven of a system than having specific knowledge of accounting as a whole, and how accounting works.

Soft skills, on the other hand, is what makes these professionals proficient in their work. They need to understand the organisational side to completing the work but it is the softer skills that are more concerned with calibre of performance. CGMA (2015) defined these softer skills (from practice) as elements that focus on managerial competences such as a business and leadership skills. The evidence from this research has suggested that the skills that lay outside of base, technical skills cannot be condensed into a single category (this has already been demonstrated in terms of specialist skills). Instead, this work proposes that the typical category of ‘soft skills’ is in fact more complex and requires an extension into ‘business skills’ (which will be discussed after this section).

Whilst soft skills are competencies often acknowledged as the underpinning of a ‘good people manager’ (and a supplementary skill for finance work; see Kavanagh and Drennan, 2008; and UK Commission for Employment and Skills, 2009), they also emerged from the data as being behaviours that were employed by staff at junior levels. Specifically these skills were: interpersonal relationships, virtual communication skills and people skills. Figure 40 shows that these three soft skills tend to interlink (as reflected in data from Printco’s RN SSC), with one impacting the other.

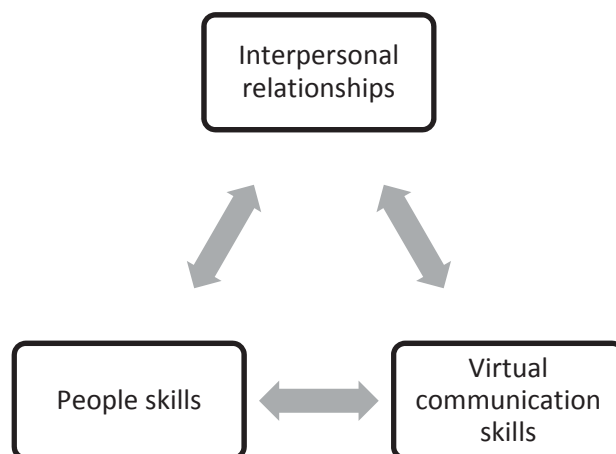


Figure 40: Soft skills for professionals working with SSCs

Whilst communication skills are often touted as important and something that professionals, such as management accountants, should build on (Kavanagh and Drennan, 2008), in this research the author has identified another stream in this thinking. SSCs are heavily reliant on technology when performing work that crosses national boundaries. To perform this, the interaction that interviewees had with their clients and customers tended to be virtual. Whilst an amount was conducted via telephone, it was virtual communication (see Chua, 2004), such as emailing, that connected the SSC to those who they provided services to (especially across different time zones). It was generally conveyed from the centres that this type of communication came with a number of challenges. These included difficulties in ascertaining whether email communication had been understood as intended, absence of visual or auidial feedback in interpreting messages and building relationships; many of those interviewed had learnt to overcome these.

Communication skills, along with many of the other skills recognised in this research, was certainly not exclusive to the SSC model as virtual communication and teamwork is a feature of many global operations (see Martins, Gilson and Travis Maynard, 2004). The identification of this skill requirement in the SSC accentuates the changes to work for 'traditional' management accountants in contemporary settings. It demonstrates, and also describes, how professional work has become much more complex in terms of behaviours since Millerson's (1964) trait theory.

People skills encompass the human aspects of professionals' work such as day-to-day communications, working with teams, engaging with managers and subordinates and emotional intelligence. Some of these elements were taken into account with regard to effective virtual communication skills, for example adapting tone, humour and language to suit the customer or client which facilitated better interpersonal relationships with individuals that they had not physically met. People skills emerged as a category from the majority of interviewees, however it was the managerial level staff who gave a lot more detail about the nature of these and how they considered them paramount in their role (even, in some cases, superior to their technical knowledge).

Interpersonal relationships were built in combination with people skills and virtual communication skills. These relationships were founded with (and between) a range of personnel within the centres often with two objectives: 1) to efficiently complete tasks with team members, and for senior staff for effective people management and; 2) to aid them in navigating their career within the SSC (this will be revisited under the remit of research question 3.) Whilst interpersonal relationships were important formally for many individuals, those less formal relationships, working friendships even, were quite often associated with an individual's satisfaction with their working environment (this was especially true at both of Printco's SSCs).

Business skills

Business skills – voice in business, leadership skills and collaboration – are an extension of soft skills and incorporate competences which were reported by the more senior individuals interviewed.

Having a voice in business (as a skill) is an individual's ability and motivation to have impact on the business as a whole. It relates to the literature on modern professionals as being strategic and influential on organisations (i.e. Suddaby and Viale, 2011). Instead of only understanding business-

related issues (as business implication knowledge from the specialist skills tier of Figure 39) having a voice in business highlights those individuals who are actually applying this knowledge to influence the organisation.

Leadership skills emerged only in those individuals occupying senior positions or those aspiring to them. This is partly why leadership skills have been categorised as a business skill rather than a soft skill. Soft skills are required in order to more effectively complete work in most of the roles that were interviewed; business skills are more centred on improving work and performance for the benefit and success of the organisation. Leadership skills for management accountants, and generally those operating in businesses, has been confronted in an earlier body of academic research (see Usoff and Feldmann, 1998 for example) and also more recently in the media (see Smedley, 2015, in *The Financial Times*). The SSCs in this research highlight the importance of leadership skills, specifically in this context, because it is these professionals who are often directing the centre in terms of strategy and operation.

Collaboration was the most emergent skill for management accountants in senior positions²¹ in the SSC; competency in collaboration is required on a number of levels. Firstly, these professionals were collaborating with their peers and staff at the centres when completing work but also in terms of how the work was conducted. For instance, at Oilco suggestions for process improvement are taken from junior staff and their experiences. Secondly, one of the main responsibilities of the senior and embodied roles at the SSCs is collaborating with the organisation to ensure that the partnership between organisation and SSC is satisfactory for both parties. This involves collaborating with the organisation's strategic advisors and the clients (i.e. the branches, or in Printco terminology the OPCOs). Collaboration is a complex skill that builds on many of the competencies sitting below it in the hierarchy in Figure 38.

Because of the global nature of SSCs, this collaboration occurred across cultures and national boundaries (calling on professionals to use skills such as virtual communication and people skills). This constitutes the next implication for professionals working in SSCs: global working. This theme was inductively drawn from the data and was reported by both junior and senior finance professionals. How individuals viewed the global nature of their work varied across the locations. The interviews in Barcelona (Printco) and Kuala Lumpur (Oilco) reflected individuals that expected their work to span across cultures whereas those interviewed in Northampton (Printco) and Glasgow (Oilco) conveyed that their cross-culture work was almost a novelty. Barcelona and Kuala Lumpur were more multicultural locations, connected to many other cities and countries, with many more workers of different nationalities compared to Northampton and Glasgow. Despite this, the way in which the UK interviewees spoke positively about their cross-border and cross-cultural work was interesting with regards to cultivating personal skills and competences in order to personally progress in their careers (supporting work by Cappellen and Janssens, 2005; and Dickmann and Harris, 2005). Even though these individuals were not physically mobile (in terms of crossing boundaries, REF), their work was. Without leaving their office these individuals were able to talk

²¹ There were also opportunities for more junior staff to build on their collaborative skills through 'project work' where individuals are assigned short-term work outside of their usual role. The interviews revealed that individuals were offered these roles as an opportunity to build on multidisciplinary skills and gain business exposure with the aim of vertically progressing their careers.

about their experiences of working globally and how it developed their individual skills for their future progression. In their account of the post-corporate career, Peiperl and Baruch (1997) postulate about the impact of the internet on professional work claiming that it enables individuals to 'bring anyone into anyone else's office' (p.17). This is certainly true of the SSC.

In the same paper, Peiperl and Baruch (1997) suggest that in order to navigate a post-corporate career subject to globalisation, individuals should endeavour to gain international experience and learn another language. Within this research, it has been shown that those in the Barcelona and Kuala Lumpur centres are certainly pursuing this to either progress their career or ensure that they have the necessary skills to complete their work however those in the UK centres were slightly behind in this type of thinking. They were culturally aware, but their career plans did not seem to be as centred on global work as their counterparts overseas. Schein (2006) argued that understanding career orientations (through career anchors) is becoming increasingly important as rapid advances occur in the global economy. Such understanding could equip individuals to comprehend their career in such contexts and make intelligent plans for the future. Indeed, Suutari and Taka (2004) suggest an internationalism anchor to extend Schein's (1978) original theory to characterise internationally-oriented managers. The interviews in this research have certainly supported this suggestion (this point will be extended in the discussion around research question four).

Summary

There is further resonance within these findings surrounding implications for professional work in the SSC and the navigation of careers. In general, apart from a few exceptions at Printco's Spanish centre, individuals believed that they had opportunities (either motivated by themselves or offered by the organisation) to develop a number of these skills with many embarking on extra training resonating with the notion of an 'employability security anchor' (Marshall and Bonner, 2003).

A hierarchy of skills was created for finance professionals working within the contemporary context of the SSC. It reflected that individuals engaging with embedded and embodied professional work understood that they had to form a set of skills that extended beyond their technical competency as finance professionals. The discussion around this developed from previous literature that had already suggested this and provided a deeper level of detail surrounding skills that were relevant to contemporary professionals experiencing both embeddedness and embodied, strategic professional work (e.g. Howieson, 2003; Mohamed and Lashine, 2003; Faulconbridge and Muzio, 2008; Suddaby and Viale, 2011). Furthermore, Rothwell, Herbert and Seal (2011) confirmed the emergence of a skills gap due to the flat structure of SSCs and the lack of opportunities those at lower grades had to develop the skills for work at higher levels.

RQ2 highlighted a very specific contextual nature for professional work in finance and showed how individuals were displaying a level of adaptability in regards to developing themselves and their skills to meet the requirements of SSC work. In a contemporary context and with the focus on skills beyond professional technical competency, is the understanding and navigation of careers here implicated?

The findings surrounding RQ2 also showed themes alluding to protean careers (established by Hall, 1996). The skills hierarchy conceptualised from the data reflects that the interviewees had an

awareness of the skills that they could develop to further their career in the SSC. They appeared to understand that these skills could supplement their standard and base skills (i.e. their technical skills in finance) which could help secure roles in the future. Although the requirement for these skills was probably driven by the organisation and context of work (such as working across borders) individuals conveyed a personal desire to develop competencies beyond their financial skill base.

This was reflective of a protean approach to careers whereby goals were predominantly self-driven and motivated by personal values (Hall, 1996). Individuals were motivated to grow their skills to equip themselves for future career moves or changes to the business in order to remain relevant in their role. Building these skills was perceived to be a strategy whereby individuals could cross internal boundaries to develop their career within their current organisation. Although protean careers (Hall, 1996) are defined as self-driven and based on values, there is the suggestion here that organisations can support protean careers. For instance, individuals at Oilco stated that the organisation would facilitate their skills development if they demonstrated the potential for development in some way. So although skills development was driven by both organisational and individual aspects, ultimately the organisation would provide the resource to pursue protean approaches to careers, such as building skills for future progression. Skills development was also perceived by individuals as a strategy for expanding potential for physical mobility to cross boundaries into new and progressive roles within their current organisation.

An individual drive to build skills for future opportunities may suggest boundaryless perspectives on careers but, in tension with this, many interviewees referred to future opportunities within the boundaries of their current organisation. The notion of examining careers through boundary-crossing and the punctuating role of boundaries (Inkson et al., 2012 and Arthur, Hall and Lawrence, 1989) is a contribution and point of discussion throughout this thesis. Themes around protean, boundaryless and multidirectional careers have emerged and been introduced under RQ2 however these are fully developed under the discussion around RQ3 and RQ4.

5.4 RQ3: How do those working in professional roles in SSCs understand and navigate their careers?

The findings surrounding RQ2 and the implications for professionals working in SSCs suggest that contemporary working contexts demand a variety of skills from finance professionals that aren't related to their technical backgrounds. This is also relevant to this research question (RQ3) with the emergent theme of skill building as a reference point for individuals in terms of understanding and navigating their careers. There is evidence for protean careers in the SSC with individuals acknowledging a need for skills beyond their financial competences to remain relevant in their role. Many are actively seeking strategies and opportunities for developing these, reflecting a self-driven approach to careers.

Schein's (2006) career interview questions asked individuals to consider aspects of their careers that they either looked forward to or wanted to avoid. Within this research, it was the answers to these

questions that elicited responses pertaining to skills. When interviewees spoke of skills they did so in reference to career direction, personal values and their whole life space:

RB9: And this is something that I really enjoy because first you know new people and you also start to understand new processes because you are always talking with other colleagues and you understand a bit how their business is doing and it's something that I really enjoy, to have this constant interpersonal communication with other groups, cultures and in the same time then practising other languages is something that I really, really enjoy.

This represents the view of individual career orientations as being a blend of perceived talents, motives and personal values (Schein, 1978). There is the notion that skills development could contribute to the underpinnings of an 'employability security' anchor (as proposed by Marshall and Bonner, 2003) echoing features of protean careers (Hall, 1996). Moreover, this connection made by the interviewees appears to confirm the contribution of competencies (or skills, or talents) in guiding careers and career decisions (as proposed by Schein, 1978). This section will focus on how individuals understand their career in the SSC in relation to their opportunities and accounts of progression prospects. Furthermore, it will examine this in relation to theories of career with the intention to contribute to the discussion around boundaryless and organisational careers in the current day.

The literature review described the flat structures within SSCs (Farndale, Pauwe and Hoeksema, 2009) which was wholly supported by the data in this research from a number of sources. These included data from the pilot study in Sri Lanka and the managers' accounts of their organisations, discussions with centre leads concerning the structure of their centres and in the quantitative data. The survey revealed that over half (57.4%) of respondents reported their role as a team member which was the lowest ranked category for roles. The report of flat structures in the SSC could indicate that permeating boundaries, in terms of hierarchical progression, could be low (Schein, 1971). This was confirmed by senior staff in both centres (especially at Printco who were, at the time, reducing the level of middle management in their SSCs):

"...you can't forget that everybody also wants a career progression and we all know in Shared Services, we're a flat organisation and there's not a way that you keep going up and up and up within the organisation." (VP, Printco)

"I think people have to recognise that it is like a pyramid type structure in that the promotions are limited and that the higher up there is more competition for less jobs. People have to be realistic to that." (VP, Oilco)

Despite this, a key finding from the interviews was that the majority of individuals did not feel that their careers were restricted to the SSC. Rather they believed that progression opportunities did exist for them internally within their organisation, and in some cases externally. This was supported by the quantitative data. When asked which roles individuals expected to have in five years, the

majority of responses fell into more senior roles (see page 167)²². Out of 183 team members only 16 reported that they would expect to be in their current role five years from the date of the survey. The rest of the sample responded with roles that showed upwards progression.

The graph representing this data also showed that the expected role frequencies for the more senior roles far outnumbered the figures for individuals currently filling these roles. This data coupled with evidence such as the quote above and previous literature (Farndale, Pauwe and Hoeksema, 2009) perhaps suggests that the perceptions of optimism surrounding careers within the SSC were ill founded. There is much to be understood and drawn from this part of the work in understanding the nature of careers in the SSC sector. The themes from the qualitative analysis suggested that insight into mobility and strategies for skills development (such as training) may provide clarity on how careers exist in the SSC and how individuals navigate these. There is suggestion that individuals intend to cross boundaries in their career, but perhaps differently to the original concept of a boundaryless career (Arthur and Rousseau, 1996). The direction of careers in this space is also typical of multidirectional careers (Baruch, 2004) but with new interesting dimensions to be considered. Finally, the role of the organisation as a social structure and the dynamic relationship this has with individual career agency will be addressed.

5.4.1 Mobility and direction

Although the flat structure of the SSC may limit progression opportunities in a vertical direction, those interviewed still expressed a level of mobility in the centres in different ways. The accounts of the individuals showed that it was possible to cross a number of physical boundaries within the confines of the SSC. Interviewees explicitly referred to their geographic mobility and perceptions of mobility and career direction prospects.

Types of role and geographic mobility

Sullivan and Baruch (2009) called for scholars to be more specific when referring to types of mobility. This research has shown that there is a need to be more specific in terms of geographic mobility in SSC work. There was evidence of geographic mobility within the qualitative data on three different levels. The first was related to those conducting embodied professional work (senior managers at centres and director level staff) and their geographic mobility in the confines of their roles. Many of these individuals were required to travel between centres (and therefore over geographic boundaries) to conduct their role, to collaborate with other centres. Discussions with individuals also revealed the existence of virtual roles in the centres (especially at Oilco). The definition of virtual roles from this research represented roles that did not have any specific physical location; individuals tended to work from home and then 'hot desk' at the centres they visited in different geographic locations. These were usually very senior roles (many cited virtual roles as a desired vertical career move). Many in virtual roles reported that they enjoyed the element of travel. This was perhaps typical of both boundaryless (Arthur and Rousseau, 1996) and protean (Hall, 1996) careers.

²² It should be noted that this question on future roles did not specify whether moves would be internal or external to their current organisation.

Secondly, another form of geographical mobility existing within this research was individuals that had moved from their home country to an overseas location motivated by their careers. This was particularly true of Printco's Barcelona centre which had staff from a number of countries including Italy, Portugal and Belgium. This was different to the UK centres which tended to have individuals that considered the UK as their home country. Some had moved locations to improve skills, such as their languages, and business exposure with the aim of improving their future prospects for their careers. This physical movement did not necessarily imply progression in role or status. It demonstrated another dimension by which SSC careers were multidirectional (Baruch, 2004) and how individuals were individually driven to develop personal skills and competences characterised in protean career theory (Hall, 1996).

Physically crossing geographical boundaries was posited as a key feature of boundaryless careers in Arthur and Rousseau's (1996) original concept. This was in response to the apparent globalisation of a number of industries and sectors. There was a distinct focus on crossing physical boundaries opposed to understanding or investigating psychological mobility (Sullivan and Arthur, 2006). The importance of crossing psychological boundaries is demonstrated in this work. There was a level of geographic mobility that existed for individuals in the SSC without them physically crossing national boundaries. This mobility was enabled by technology and found individuals working with a number of countries from a single location. This was true of all the centres in this research. This cross-border working demanded different skills for finance professionals which were defined earlier in this research. Finance professionals had to develop their cultural awareness and communication skills to complete the same financial tasks for a number of different countries with a good level of customer service. The interviewees voiced how the development of these skills could improve their future progression prospects. These professionals were experiencing a level of psychological mobility inside of an institutional framework which they felt developed them personally. This also demonstrated the enabling role of boundaries (Inkson et al., 2012). Crossing this geographic boundary in their work socialised finance professionals into their contemporary role in the SSC which required the ability to work across borders, but from a single physical location.

Crossing geographical boundaries, whether this was physically or psychologically, was motivated by a desire to develop competencies which would ultimately lead to a level of security through building skills relevant to the SSC finance environment or vertical progression.

Senior roles and job mobility

A number of the interviewees had experienced vertical progression within the SSC. These were generally the senior personnel or those engaging in embodied professional work. Printco had sourced many of its very senior managers from the operating companies that had been acquired by the organisation; it was these individuals that were involved with setting up the SSC.

This is perhaps another way in which multidirectional careers (Baruch, 2004) manifest in the SSC. These managers were still part of an organisational structure and although this had dramatically changed to become Printco they had progressed with the changes. This is an example of how multidirectional careers can exist within organisational structures. Theories of boundarylessness and concepts which put individual autonomy, values and freedom at the centre are often represented as an antithesis to organisational careers erroneously (according to scholars such as

Pringle and Mallon, 2003; Rodrigues and Guest, 2010; Inkson et al., 2012; and Clarke, 2013). Here individuals have crossed boundaries within the organisation for their own progression goals.

Oilco's senior staff tended to have a long and interesting history with the organisation and had been part of the SSC implementation. The upward mobility of these interviewees was clear and tended to be bounded within the organisation reflecting an organisational career (Weber, 1947)²³. The reports of these individuals reflected them as opportunity seekers and as individuals that had driven their upward progression with support from the organisation. For these individuals, elements of Weber's (1947) organisational career were still in existence (also supported by O'Neil, Bilimoria and Saatciogle, 2004; McDonald, Brown and Bradley, 2005; Mainiero and Sullivan, 2006; Sargent and Domberger, 2007; Skilton and Bravo, 2008; and Cabrera, 2009) but in a different form (Clarke, 2013) as a possible consequence of the contemporary context of the SSC.

The organisational boundaries in the SSC are somewhat different to Weber's (1947) concept of following a career within a single organisation. Take for example Printco: as part of their growth strategy, they had acquired a number of different small companies within their industry and as a result had absorbed the staff from these 'OPCOs' into the SSC. The long-term employed individuals had in fact crossed boundaries, exercising a level of physical mobility, to reach their role in the SSC, even if these weren't overtly organisational boundaries. Likewise, founding staff at Oilco's SSCs that had been involved with the implementation of the centres had moved from roles within the business to those in the SSC. Schein's (1971) three dimensions of movement within an organisation (rank, function, and inclusion/centrality) are relevant here. These individuals had all made physical movements in terms of their rank but, perhaps a more unexpected finding, is that they had also moved functions and their inclusion/centrality had changed with roles. Even though they had moved out of the 'business' into the SSC, they were now increasingly involved with the central finance strategy of the organisation as a whole because of the scope of SSC work.

By moving out of the 'parent organisation' these individuals had in fact increased their inclusion/centrality to the organisation. It could be claimed that these individuals actually crossed physical boundaries within their organisational career (making reference to Quinn et al.'s understanding of the SSC as a business within a business). Many of these professionals had not followed a linear sequential finance career either. For example RN2 had also taken roles in auditing, corporate planning, management accountancy, and up to directing the SSC. It appears that occupational mobility may be a facet of organisational careers as well as a distinct new factor in boundaryless careers (as proposed by Gubler, Arnold and Coombs, 2014). To assume that an organisational career would not involve crossing boundaries would be incorrect. In the case of the SSC there is support for Clarke's (2013) assertion that organisational careers are still in existence just somewhat differently to Weber's (1947) version. They follow a number of different directions that cross internal boundaries. Such careers are likely to be less bounded than the earlier literature indicates such as Whyte's (1956) 'organisational man'. Mobility in this case inferred internal, vertical

²³ There were a few senior interviewees who had been recruited externally with long careers in finance who had previously worked in numerous organisations, making upward moves as they went. It is clear that these few individuals were not bounded by an organisation and were perhaps reflective of the new boundaryless careers (Arthur and Rousseau, 1996; Arnold and Jackson, 1997).

progression and progression on a personal level such as physical or psychological geographic boundary crossing. It seems that elements of protean careers (Hall, 1996), which are often associated with crossing organisational boundaries, exist within the SSC as an organisational context.

Foundation roles and job mobility

The qualitative data in general covered the views of individuals in roles deemed to be more junior (or those conducting embedded professional work such as analysts, clerks and technicians) who were extremely optimistic²⁴ given the flat structures of the SSC and reflected a level of 'psychological mobility' (Sullivan and Arthur, 2006, p.21).

The perceptions the individuals had of their career progression potential was mainly positive. According to these accounts individuals believed that there was scope for upward progression internally within their organisation (despite the limitations expressed by senior management and the flat structure). Realistically most of those interviewed had opportunities to move horizontally within the SSC with many having already taken roles in this direction. This was decidedly true of Oilco who enforced a four-year rotation for all members of staff in the SSC. These moves could be in a vertical or horizontal direction. There were a few interviewees that reported this as frustrating, however the remainder appreciated the diversity that it could potentially bring to their skill set. The organisational perspective was that broadening skills in this way would better equip individuals for vertical progression in their careers.

It would appear that Richardson's (1996) suggestion that careers of accountants were becoming similar to 'snakes and ladders' held true for workers in the SSC. Careers here are certainly not linear in nature; rather they reflected a 'multidirectional' system in the simplest meaning of the term (Baruch, 2004). The career moves individuals made tended to be horizontal, especially in Oilco, due to the flat structure of the SSC workforce. In this way there is also evidence of spiral progression (Brousseau et al. 1996) whereby individuals make sideways moves with the absolute objective of progressing upwards. Such moves could reflect a protean approach to careers (Hall, 1996) as individuals build up skills and experience as a form of perceived career development rather than solely focusing on climbing rank or financial reward. Some individuals at Printco embarked on project work for development and progression opportunities which demonstrates yet another dimension of multidirectional careers (Baruch, 2004) in the SSC (see

Figure 41 for a summary of these).

²⁴ Before the discussion around the perceived mobility of these individuals begins it is important to acknowledge the limitations of self-report in this circumstance. Individuals may be reluctant to speak negatively about their opportunities particularly as they were interviewed at their place of work. The researcher made it clear to each interviewee that the interviews were confidential, anonymised and only for the purpose of the work, not to report to their organisations.

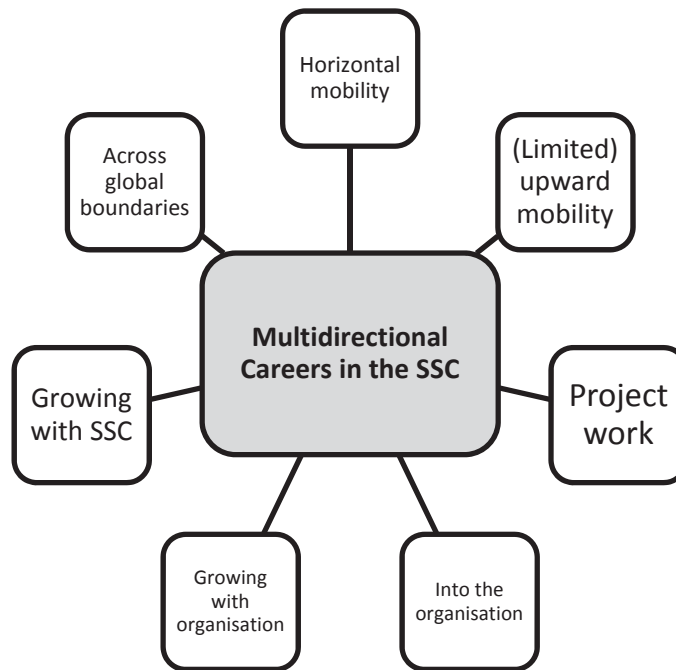


Figure 41: Multidirectional careers in the SSC

The accounts of these embedded professionals, although optimistic, did not match the level of progression that was actually occurring in the centres (based on the accounts of careers in the centres from individuals, and the accounts of those at senior or director level). Whilst optimistic, a number of these professionals acknowledged the limited number of positions above their level; some wished to move from the SSC into the parent organisation (also referred to as the business, or OPCOs for Printco) although these moves were often rare (partially as a result of similar work being moved into the SSC and no longer remaining in the businesses).

5.4.2 Careers in the SSC: Boundaries and the organisation

So far the findings surrounding RQ3 have presented the ways in which careers in the SSC are not often linear but rather multidirectional (Baruch, 2004) over a number of dimensions including geographical and horizontal role mobility. Different potential directions for careers in the SSC have been considered in terms of the seniority of roles in the centre and also with reference to the different organisational nuances addressed such as structure, rotation, types of role and activities.

Mainly, careers in the SSC tended to be quite dynamic either in terms of the organisational developments or personal trajectories of careers. It appeared that there was the potential to be mobile on different levels but within the confines of the SSC or the parent organisation. Boundaries were being crossed but how did the accounts of the interviewees in the SSC relate to contemporary career theories of boundarylessness? There is the undeniable impact of the organisation in career management in this contemporary context which does not align with the initial concepts of new and boundaryless careers (Arthur and Rousseau, 1996). Much time has passed since the original publications of these theories, and many more debates and discussions have arisen as to how such

notions are relevant in the present day. This section will address these theories in relation to evidence from the SSC as a modern working context.

Error! Reference source not found. has been created to reflect the themes from the data about mobility, multidirectional careers and boundaries for the finance professionals interviewed in the SSCs.

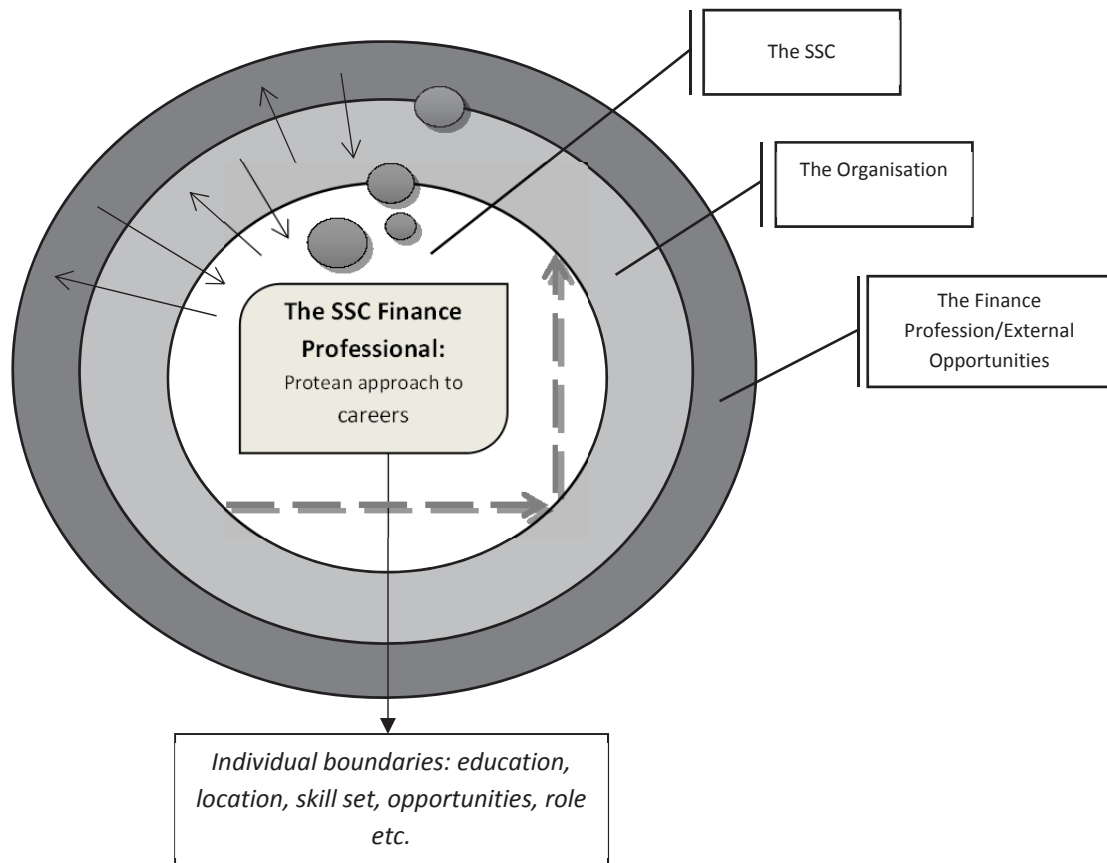


Figure 42 does not intend to generalise, rather it endeavours to visualise some of the key themes and categories from the interviews.

The SSC finance professional is represented in the middle of the diagram. The findings around skills development suggested a protean approach to careers whereby the individual made personal career choices based on their experience and desire for fulfilment in all parts of their life rather than simply aspiring to progression or rank (Hall, 1976). This work has shown that individuals have a personal motivation to build skills for their own development and to enhance future employment opportunities, whether these are internal or external. The text box associated with this lists some boundaries that a professional may face in their career in the SSC, some of which have been discussed earlier in this section.

Next, the shaded rings represent internal and external organisational boundaries that appear to be relevant in the SSC context. The dashed arrows within the SSC boundary signify basic directions a

career may take in the SSC (please note: they do not infer anything about numbers or scale of individuals pursuing or following these directions). The small grey spheres that cross boundaries reflect project work in the SSC. And finally, the various arrows to the top left of the figure represent the potential movement between different organisational structures and boundaries.

Theories of boundarylessness have dominated the careers discussion since the introduction of the term (see Arthur and Rousseau, 1996) and have been publicised as ‘academic fashion’ since this time (Inkson et al., 2012: p.330). Concepts of boundarylessness focused on individual agency in careers and tempered the role of the organisation as a social structure that impacts careers (Pringle and Mallon, 2003; Inkson et al., 2012; and Clarke, 2013). Posited as a new ‘status quo’ for career theory (Briscoe and Hall, 2006: p.1) other limitations of boundaryless theories have been acknowledged. These include a level of ambiguity within the term, the normalization of boundaryless careers and job instability, lack of empirical support for the concept and published research from only certain industries (Rodrigues and Guest, 2010; and Inkson et al., 2012).

Recent discussions around boundarylessness have called on academics to refocus on boundaries as punctuating constructs, influential on career trajectories and as a dynamic process rather than a state or category of career (Inkson et al., 2012). This work supports this approach. The diagram above reflects a number of boundaries for finance professionals working in SSCs to navigate. Whilst these boundaries are perhaps a little looser than conveyed in pure antiquated organisational theories of career (i.e. Whyte, 1956), they still confine careers in many ways. It is the relationships and dynamic processes occurring between organisation and individuals that may enable us to more fully understand the nature of careers in a contemporary context for modern professionals (a view advocated by Schein, 1971).

Within this research individuals expressed that their education, location preferences, skill sets and interpersonal relationships were, in many ways, boundaries on their careers. The way in which they were described was perhaps more closely aligned with Schein’s (1971) concept of filtering properties (in his case referring to intra-organisational boundaries). Filtering properties allow some to permeate certain boundaries based on characteristics, skills or other factors.

The majority of finance professionals in this research were highly educated allowing them to practice finance roles in the SSC. Professional membership did not appear to be a fixed boundary although many of the senior staff were accredited through bodies such as CIMA, ACCA AND ICAEW with a number studying for their qualification. Many believed that not having financial accreditation was would not limit their careers and also acknowledged that the syllabus for these was not entirely relevant for their roles. Despite this view technical competence did form the foundation of the skills defined under RQ2 by the interviewees. Ultimately, the basic financial technical competencies were required for work in the SSC. Many wished to cross a personal boundary and achieve this status as a strategy for ensuring employment in the SSC in the future.

Senior roles in the SSC involved travel whereby individuals would cross physical boundaries for their work. Considered from another perspective, an individual’s propensity for travel could exist as a boundary in careers. Some interviewees clearly stated that roles with travel would not be suitable for their lifestyle:

SG10: With regards to travel I don't want to be away from home all the time and I do not want to uproot my family and move somewhere abroad. So that limits my options.

Crossing this boundary was not an option for SG10 because of her personal needs and considerations of her whole life space. Whilst this may have acted as a boundary for SG10's career, it clearly shows that boundaries are an important construct within boundaryless or new theories of career. SG10's account of her career is characteristic of a kaleidoscope career (Mainiero and Sullivan, 2005, 2006). Her career is dynamic and her choices are impacted by social factors outside of the workplace such as family life. This boundary is constructed through personal choice and values and demonstrates how a protean approach to a career is still bounded in many ways.

The creation of such boundaries is not necessarily a negative event, for instance the quote above reflects free will. Similarly boundaries that are created by the organisation or sector can lead to positive outcomes. A pivotal example of this from the current research is the protean approach to skills development prevalent in the findings around RQ2. Finance professionals were actively looking to build their skill set to cross role and organisational boundaries. Whilst individuals were personally developing their competences through a protean approach to their careers, the organisation was also benefitting from fostering a multi-skilled workforce. This workforce was able to move horizontally and also vertically within the boundaries of the SSC but also engage in project work that may cross other organisational boundaries (as visualised in **Error! Reference source not found.**). Soft skills such as personal interrelationships and people skills (presented in Figure 39: Skills and competencies for professionals working in transformational SSCs on p.234) can enable individuals in crossing certain boundaries through informal training (for example mentoring) which will be discussed later in this section. Perhaps boundaries and the processes involved in crossing them can be celebrated in this way (as suggested by Inkson et al., 2012).

In some instances there are boundaries that were accepted as non-permeable by some workers in the SSC; again, some through personal choice exemplified above in terms of kaleidoscope careers (Mainiero and Sullivan, 2006) but also some that were perceived as organisationally imposed. The previous section on role mobility demonstrates this. At Oilco individuals were required to cross boundaries every four years into roles that were either horizontal or upwards moves. Although there was a level of permeability here in terms of mobility there were also frustrations as individuals were only permitted to move up one pay grade a time. Furthermore, some individuals at Oilco expressed that progression in the organisation meant management responsibilities. In this way senior roles were bounded by a requirement for management desire and skills:

SG3: What they are saying here in Oilco is that it is unlikely that you will get far if you don't, however I would not want to. So if I can, I will try to avoid it. But obviously if it puts a complete stop to my development then I will have to I suppose.

Some sought progression but were unwilling to move into these roles as demonstrated by SG3's quote above.

At Printco some of the middle tier to senior staff conveyed that they had reached internal boundaries that could not be so easily crossed:

RN9: I don't think personally that there is an obvious career progression from the role that I'm doing to think 'oh yeah that's the obvious choice is to move on to that' at all. I've already sort of been explained that with regards to my pay review and salary that compared to similar roles within other businesses that I'm at my glass ceiling.

There is a level of role mobility at the SSCs within this research, however this was not offered for the purpose of vertical progression in many of the cases. Rather it was offered for personal development (especially at Oilco) echoing concepts behind a new psychological contract (Pemberton and Herriot, 1995; Guest, 2004; Conway and Briner, 2005). Many had intentions to cross boundaries at points in their career and many accepted that these would be lateral moves to develop their skills at their current organisation. Protean values were being communicated but within the constraint of the organisation.

This research presents the interplay between understanding the punctuating, defining and dynamic ways in which boundaries impact upon careers and the way in which individuals understand and navigate these. It emphasises the relevance of career theories associated with boundarylessness (such as protean and kaleidoscope) as mechanisms towards or against crossing a number of boundaries. Furthermore boundaries appear to be constructed by both organisations and individuals and can have positive connotations as opposed to inhibiting development or progression.

This work supports the notion that careers research should be approached from a boundary-focused point of view which appreciates the dynamicity of careers as a process and journey rather than an end state or categorical outcome such as 'boundaryless'. Research must 'consider the range and the nature of boundaries' (Rodrigues and Guest, 2010: p.1162) and this work has empirically shown that boundaries exist in many different forms and at many different levels.

Boundaryless career theories have overemphasised the role of individual agency (Rodrigues and Guest, 2010; Inkson et al., 2012) and although individuals are exercising self-will and direction they are ultimately impacted by the social structure in which they work (in this case the SSC). This is clear from the skills requirement, the desire of individuals to build skills relevant to SSC work and the lack of desire to move across organisational boundaries (exaggerated by boundaryless career theory). Indeed career theory must be clear that careers are a product of both individual and institutional agency (Inkson et al., 2012).

Organisational careers have not been replaced by boundaryless careers (Inkson et al., 2012) rather organisational careers exist differently (Clarke, 2013). This is supported by Sturges et al. (2002) who found that young managers perceive that their career self-management compliments, rather than substitutes, organisational management of careers. Likewise, this work has found individuals can still follow a protean, multidirectional approach to their careers within the boundaries of an organisation to permeate other roles and develop themselves personally. Rodrigues and Guest (2010) have found no evidence of a significant increase in mobility across organisational boundaries; the sample in this study appears to support this.

The data around RQ3 found that boundaries exist on a number of levels through personal and organisationally imposed boundaries that were either explicit (i.e. reaching glass ceilings) or implicit (choosing to stay in one location for personal reasons rather than progress by crossing geographical boundaries). The interviewees were also overtly asked if they perceived any barriers to their progression. This is discussed in the next section.

5.4.3 Perceived barriers to progression

Individuals at the centres were asked in detail about any perceived barriers to their career progression and generally it was reported that there were very few barriers. This may reflect the optimism of the interviewees rather than the reality of the centre. A small number of interviewees did make reference to a lack of professional qualifications, limited availability of promotion (as above) and commitment to their personal and family life as being issues that may hinder their progression.

Professional qualifications appeared to act as a filtering property (Schein, 1971) in permeating hierarchical boundaries in the SSCs. Many of the senior staff acknowledged that their professional competency wasn't largely contributing to performance in their roles but understood that without their qualifications their opportunities to progress may have been limited²⁵.

RN3: I'm CIMA qualified, I would say they were useful the qualifications and they are definitely fundamental but it's more on the job training that I saw in the career really. People like RN6 and other managers have taught me, particularly finance spreadsheet is fundamental and also really working through people manager training became quite relevant as the career progressed and then you became less of an analyst and more about managing people etcetera.

This tended to be the view of the more senior staff members that were engaging in embodied professional work at the centres. The majority of more junior individuals that were interviewed in Spain and Malaysia understood that progression in their centres was restricted due to the flat structure of the SSC (Farndale, Pauwee and Hoeksema, 2009) and that this could 'bound' their careers in their respective organisations (discussed above).

A few of the female interviewees (particularly those based in the UK locations) openly referred to their commitment to their family life as a barrier to them progressing at the centre. This was not due to any form of discrimination by the organisations, rather it was a personal choice made purposely by some to avoid work that would involve travelling. Some female caregivers prioritised their domestic responsibilities over career progression as addressed earlier. Again, this is reminiscent of Mainiero and Sullivan's (2005, 2006) kaleidoscope career form whereby career moves are made to fulfil personal needs; career patterns will reflect an individual's priorities at different points of their life such as family. In the same way a number of males interviewed said that they

²⁵ In Barcelona professional qualifications from chartered bodies were not necessary for individuals in practice however a degree level education in a relevant field was. This education was understood to be a similar filtering property (Schein, 1971) to professional qualifications found in the UK and Malaysia qualitative data.

would not sacrifice aspects of their family life for work. The theme of work–life balance was also raised in the quantitative career anchor findings; further discussion of this will follow later on in this section.

In summary, those professionals (whether embedded or embodied) seeking to develop their careers in a vertical trajectory at the SSCs talked about progression in terms of their own personal plans and portrayed themselves to be very driven individuals. They referred to the SSC as a resource for skills development (we have already seen this with regards to RQ1). Careers were not purely organisationally managed, they were driven by the individual but facilitated by organisational resources (as suggested by Inkson, 2008). The next section will look at these organisational opportunities in more detail.

5.4.4 Training opportunities

A way in which the interviewees in this research understood and navigated their careers in the SSC was through training and development opportunities which were categorised as either formal or informal in the data coding.

Formal training

Both centres provided an ‘on-boarding’ session and information for individuals joining the SSC. This provided an introduction to the centre and showed the way in which it operated. Most said this was helpful but the majority of their understanding about their work and potential careers in the SSCs was learnt ‘on the job’ and informally.

SG1: I think Oilco changed the learning strategy probably last year, possibly the year. It was very much on-the-job training that was the key to success and leaders developing other leaders and developing people as a leader. You’re constantly asked to demonstrate that you have done this, so there has been a shift away from classroom training.

The discussion around formal training or development beyond the ‘on-boarding’ process that individuals experienced upon starting work at the SSC was quite limited. These centres had some strategies for training and developing individuals for vertical progression, however the scope of these was constrained to a small number of individuals. Individuals were selected on their performance, and in some cases through organisational schemes which identified talented individuals and psychometrically assessed their potential for development. Out of the interviewees, only a very small number knew about these schemes in detail. Others had heard of the schemes but believed they were not applicable to them. Interviewees who had been part of such programmes and schemes spoke of opportunities they had taken to complete projects outside of their usual role. These served to diversify and broaden their skills and give them exposure to the organisation’s complete operation. Some of these secondments involved working in different countries.

Again this reflects a protean approach to careers (Hall, 1996) whereby careers are driven by a self-directed approach based on individual values which encompasses the whole life space rather than only acknowledging the goals of the organisation and pursuing objective measures of success such as pay, rank and power. In the case of the SSC individuals were self-directing their careers to build skills

for the security of their future work but required a reciprocal relationship with the organisation to realise these (as suggested by Inkson and Arthur, 2001). Rousseau's (1989) psychological contract is implicated too. Instead of this agreement being understood as an exchange between an individual offering loyalty to a firm and an organisation implicitly ensuring a job for the individual, it now appears that in this situation it seems to reflect notions of a new psychological contract (Pemberton and Herriot, 1995; Guest, 2004; Conway and Briner, 2005). This is based on the employer providing challenging work with opportunities for development and employees committing to their current tasks rather than promises of long-term loyalty.

This appeared to be true of the SSC; individuals seemed happy in their work even though they were aware that in many cases their role wasn't long-term (either because there was no logical progression or, at Oilco, because they were encouraged to rotate roles so frequently). Security was important to individuals and the results of this research indicated that some desired security through the organisation but that many desired the security of work based on their skills and development as suggested by contemporary career anchors literature (Marshall and Bonner, 2003; Baruch, 2004).

It was also noted that individuals were not using their professional accreditation as a basis for understanding and navigating their careers. Although they acknowledged having professional education 'opened doors' for them, they did not directly relate this to shaping their opportunities for vertical progression.

RN7: I think it is beneficial to have it but I think it's more of a, it's more of a title if you want to progress, so you're qualified CIMA or you're qualified ACCA but you know there are very good people upstairs who haven't completed them or have started and haven't completed them. I think learning on the job is more beneficial than the professional qualification.

Rothwell, Herbert and Seal (2011) have already stated that the perceived security of professional careers in the SSC context is 'ill-founded' (p.250). The professionals in this research were not building on their professional skills to help them understand and navigate their careers. Although professional affiliation was often an advantage and something that 'opened doors' for individuals, it was not the platform on which individuals were building skills to progress their careers.

This theme emerged in response to questions about an individual's CPD experiences; what were they doing to keep up with developments in their profession? The answer to this question was not much. At Oilco, the affiliation with a large chartered body for accountancy meant that CPD hours were accumulated through their work and activities provided through the organisation. At Printco this did not exist; only one interviewee of 20 spoke of their intention to engage in a CPD activity and this was training on Oracle (their ERP platform), not the technical side of their professional work. This research suggests that professionals were not understanding and navigating their careers in the SSC through their professional work and affiliation. There was a greater reliance on understanding organisation systems and processes (through ERP systems) had superseded this. Perceptions reflected that the development of professional skills would not necessarily equip them to cross boundaries into upwardly progressive roles. Rather a deeper knowledge of organisational systems and building soft and business skills may have created such opportunities.

Informal training

There were also informal training and development opportunities for individuals, which a number were engaging in to further their careers and cross boundaries. The most notable of these strategies were mentoring, skills development and building interpersonal relationships. Mentoring existed as both a formal and informal strategy for development. Those identified as 'talent' who followed a personal development programme at Oilco would be assigned a mentor as part of an official scheme. This was a senior member of staff at the SSC with a substantial amount of experience who would meet and advise the individual. This existed informally at Printco. Senior staff would be aware of those in their team with the potential to progress and would invest more time in ensuring that the individual in question was building up suitable skills (illustrated here by RN3 and RN1).

RN3: I hope internally, RN1 who I've swapped with she is probably my senior analyst. I'm trying to develop her, because she's financially exceptional, she's very good because she's come in from an audit background, but what I'm trying to do is train her and develop her in a management accounting perspective where you are dealing with.... It's less about being financially accurate and more knowing what the customer wants and how they want it packaged. And managing people etcetera, so I'm developing RN1 that way and I think she's come on leaps and bounds so I would hope that they would go for her if I was to leave.

Individuals like RN1 were aware that they were being informally mentored for possible progression and talked positively about their opportunities at the SSC. The majority of individuals that were not exposed to any form of mentoring were still able to pursue opportunities for skills development at the centres. This has been suggested in the findings surrounding RQ2 but is perhaps epitomised in the follow up interviews in Malaysia at Oilco's Kuala Lumpur centre.

The views at SK SSC were more realistic in terms of progression in the centre. Interviewees acknowledged that the SSC would not be the environment for their long-term careers instead it acted as a training ground for many. Those finance professionals who were currently holding a team leader or management position articulated that they had chosen to work at the SSC because it provided them with invaluable experience in terms of managing a large number of staff. This opportunity was not widely available to them elsewhere and to progress in their careers as management accountants they desired experience in people management, an aspect that their professional training did not fully equip them with. This was largely supported at Oilco's Glasgow centre. There were opportunities for training in leadership skills and people management but without the promise of a vertical promotion for engaging in these activities, individuals ensured that they were aware of potential opportunities and developed themselves accordingly:

SG10: So what I have done is selected a couple of roles that I could see as my next move within the centre and the conversations I have with my line manager to say do you believe that I have those capabilities and competencies at this point or is there anything I should be doing to close those gaps?

Rothwell, Herbert and Seal (2011) confirmed a potential skills gap for professionals in SSCs whereby junior staff members were not gaining the experience or skill set to succeed their seniors. The research from these centres reflected that individuals were able to build skills but through personal motivation and with the resources of the organisation (whether formal or informal). Whilst there was optimism conveyed by many of the professionals in the SSC, their opportunities to progress their career within a single organisation may have been limited, but their capability to apply a diverse, broader set of skills (Kavanagh and Drennan, 2008) beyond their financial and technical abilities in the SSC environment was evident.

With regards to RQ3 it was clear that the SSC acted as an environment that could potentially offer training and skills development for individuals to further their careers in finance or management. There was support for Kavanagh and Drennan's (2008) suggestion that accounting graduates required a broader set of skills to meet demands of contemporary employers in a global context (also see Mohamed and Lashine, 2003) and that finance professionals may have opportunities for personal development in collaboration with organisations and institutions (Inkson, 2008).

5.4.5 Summary

In addressing RQ3 ('how do those working in professional roles in SSCs understand and navigate their careers?'), this work indicates that individuals in this context were employing both individual and organisational strategies when guiding their careers (Clarke, 2013). Individual and organisational strategies also came into play in crossing internal boundaries. A protean approach to skills development, consideration of the whole life space and formal and informal organisational structures (such as training and mentoring) were all methods for crossing boundaries in careers. The organisational career is not 'dead' (Hall, 1996) for finance professionals in contemporary contexts (supporting more general findings from O'Neil, Bilimoria and Saatciogle, 2004; McDonald, Brown and Bradley, 2005; Mainiero and Sullivan, 2006; Sargent and Domberger, 2007; Skilton and Bravo, 2008; and Cabrera, 2009), it just exists differently to Weber's (1947) original concept (as claimed by Clarke, 2013; and summarised in terms of this research in Table 45).

Table 45: Comparisons between Weber's (1947) organisational career, Clarke's (2013) new organisational career and the current research

The Organisational Career. Weber (1947).	The New Organisational Career. From Clarke (2013). The organizational career: not dead but in need of redefinition.	Indications from this research for careers of finance professionals in the SSC.
Working for or 'belonging' to a single organisation (Whyte, 1956). Job for life, stability.	Medium tenure across different roles, flexibility and adaptability.	Confirmed by this research but with a stronger desire to remain in the current organisation only if opportunities for progression are available.
Linear, systematic and vertical progression.	'Spiral progression' (Brousseau et al. 1996); lateral assignments and some vertical progression.	Confirmed although some reflect a more multi-directional approach (Baruch, 2004) that does not imply progression.
Organisationally supported career path.	Jointly managed career.	Confirmed by this research, but the organisation has a greater degree of power over this than previously stated (i.e. selecting individuals to follow 'personal development plans').
Development for organisational needs.	Development to meet organisation and individual needs.	Development for the organisation's needs and for individual needs in terms of securing future employment either internally or externally.

This research echoes Clarke's (2013) conception of the 'new organisational career'. There are a number of similarities that have emerged inductively from the data but with perhaps a greater organisational focus in terms of individual development. The current work emphasises the role of the organisation in providing development opportunities to individuals pursuing vertical career progression yet acknowledges that organisations cannot promise these opportunities in reality. With regards to mobility, the research suggests that careers are not boundaryless to the extent that they are described in the literature (Arthur and Rousseau, 1996) whereby individuals exhibit an exclusive loyalty to their own career. Individuals displayed clear loyalties to their respective organisations especially when they understood how the organisation could contribute to their skills development and therefore future employability.

This work is in support of boundary-focused career scholarship (Inkson et al, 2012). It has demonstrated how boundaries are constructed by both the individual and the organisation and that ultimately, in this case, it is a protean approach to careers that sees individuals crossing internal boundaries. There are instances where boundaries can be positive and drive desirable behaviours and skills in organisations. There is also a level of boundary acceptance in the SSC. Rodrigues and Guest called for a refocus and reconceptualization of boundaryless careers and that they should be

understood as 'located on a permeability continuum across a range of potentially salient career boundaries' (p.1170). Boundaries frequently change on both organisational and individual levels. Approaches to careers such as protean (Hall, 1996), multidirectional (Baruch, 2004) and kaleidoscope (Mainiero and Sullivan, 2005) theories are adaptable to such changes and recognise careers as dynamic journeys rather than static categories.

In terms of the finance function, it has been identified that accounting work has become increasingly integrated with operational and strategic work with managerial responsibility (Scapens and Jazayeri, 2003). The way in which individuals focus on skills development reflected that they were perhaps adapting to such changes. Those wishing to progress were focusing on utilising the organisation to diversify their skills for internal or external employment. The globalised nature of accountancy work (Mohamed and Lashine, 2003) in this context was also understood as part of their career journey. Whilst contemporary literature on boundaries in careers suggests an increase in geographic mobility in some circumstances (Lyons et al., 2015), this research alludes to a different sort whereby individuals were pursuing careers that developed their skills for cross-cultural working but they did not physically relocate to achieve this.

Generally, individuals were optimistic about potential intra-organisational progression, however it appeared there is a need to align the perception of potential progression for individuals with reality. The SSC is a flat structure (Farndale, Pauwe and Hoeksema, 2009) and vertical promotion is more limited than most interviewees perceived. It should also be understood that a small number of interviewees did not desire to progress their career in any direction:

RN4: I'm not ambitious. I took a downward, a huge downward step, coming into Printco deliberately because I didn't want the responsibility. I'm just not interested in career progression at all. Just basically want an easy life, want to do my job and do it well, go home and forget about it.

RN4's view portrayed how she wished to navigate her career but also how this is guided by her career orientation in terms of personal values.

To summarise, the way in which individuals understand and navigate their careers is reflective of their values, motives and competences (as are Schein's, 1978, career anchors) and was characteristic of a protean approach (Hall, 1996). This section has shown that many wish to pursue vertical progression, however physically navigating this in the SSC could be difficult due to the flat structure. Perceived barriers to progression were not considered overly threatening in terms of progression, however individuals were optimistic and looked to their skills development (through formal and informal training) to move forwards with their careers. Many had considered or taken lateral moves to achieve this. A number of interviewees were engaging with work that was mobile across borders and cultures either physically or non-physically. RQ2 showed how individuals believed this was an extension of their skills, beyond technical competencies as a response to their globalised environment (as suggested by Mohamed and Lashine, 2003).

It is clear that the organisational context here has developed the competencies of finance workers to become more suited and proficient at their work in the SSC. It shows that individual agency and

social structure merge and complement one another in career development. Considered in terms of career orientations and Schein's (1978, 1990) anchor theory, we can see that competences of individuals have developed with the impact of a contemporary workplace. So, if careers and orientations (such as anchors) are impacted by the organisational aspects (in line with the 'new organisational career' outlined by Clarke, 2013) then how are individuals constructing these in a contemporary environment in relation to their new skills? This work has already acknowledged the bounded nature of careers but also how individuals react to these. RQ4 seeks to examine the underlying constructs of career anchors in the SSC for finance professionals to understand how traditional theory can aid in understanding the values and self-perceptions of professional workers in the SSC.

5.5 RQ4: Can the use of a traditional theory (Schein's career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC?

The findings from the qualitative part of this research have indicated that traditional finance professionals are able to adapt and diversify to meet the needs of contemporary working environments such as the SSC. The foundations of work in the SSC require a basic understanding of finance and whilst the nature of the work does not demand the level of knowledge required for professional accreditation, the qualification can open up opportunities for career progression. RQ3 indicated that individuals may have an overoptimistic view of their upward mobility in terms of understanding and navigating their careers in the SSC but are still able to develop their own skills to secure their employability security (a career anchor theoretically proposed by Marshall and Bonner, 2001 and Baruch, 2004). Furthermore the findings had implications for recent discussions around the form of the boundaryless career (conceptualised by Arthur and Rousseau, 1996) and gave support for boundary-focused career scholarship (Rodrigues and Guest, 2010 and Inkson et al., 2012).

These findings inferred information regarding individual career orientations and the influence of both the individual and the organisation in shaping these. After considering the evidence in the qualitative data, the researcher investigated the nature of career anchors (based on Schein's 1978; 1990 original COI) quantitatively. An updated inventory included new items surrounding global work, employability and organisational security (as discussed previously in this chapter). The literature (Feldman and Bolino, 1996; Marshall and Bonner, 2001; Baruch, 2004, Suutari and Taka, 2009; and Lazarova, Cerdin and Liao, 2014), interviews and initial quantitative analysis inspired and informed an investigation into the underlying constructs for career anchors through exploratory factor analysis.

5.5.1 Schein's career anchors (revised)

The quantitative analysis can be considered in two sections. The first examined the old theory but revised in line with new concepts (informed by the literature and qualitative data). The second totally re-assessed and investigated how anchors exist for finance professionals in the SSC without constraining exploratory analysis to the original theory (utilising a problematization approach; Locke and Golden-Biddle, 1997; Alvesson and Sandberg, 2011). The researcher wished to take a new perspective on career anchors but did not want to be held back by the limitations of Schein's original approach. The purpose of this exploration was to answer RQ4: Can the use of a traditional theory (Schein's career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC?

Throughout the qualitative data there were suggestions of lifestyle, general managerial, security/stability (employability and organisational) and global working anchors in play for these individuals (Schein, 1978, 1990; Baruch, 2004; Suutari and Taka, 2004). These were constructs that create boundaries which many wished to cross (i.e. progressing into management roles) or accepted (limitations of progression based on lifestyle choices). The quantitative findings suggested that employability security/stability (Baruch, 2004) was the most prevalent anchor for the sample, reinforcing that skills and training helped these individuals navigate their careers characteristic of a protean approach (Hall, 1996). Skills and competences could be developed through multidirectional careers facilitated by individual motivation and organisational resources and structures. This was followed by lifestyle and security/stability anchors (Schein, 1978, 1990). The prevalence of needs-based anchors (over talents- or value-based) may suggest that the moderation of career anchors by elements outside of vocation, such as social and family contexts, has increased (Feldman and Bolino, 1996; Rodrigues, Guest and Budjanovcanin, 2013).

Based on vocational aspects, Schein (1990) hypothesised that finance professionals would be anchored by technical/functional competence (ranked fourth most prevalent in this research), however findings from the present research indicate that needs-based anchors were assigned higher value within the SSC context. The flat structures of these centres (shown by Farndale, Pauwe and Hoeksema, 2009, and reflected within this research) may signify that individuals were more concerned with developing skills for their employability security before considering upwards progression (as opposed to employment security; Schein, 1996), transcending the importance of a standard professional knowledge base (see the skills hierarchy on page 234). To date this appears to be the first study that empirically explores the existence of an 'employability anchor'. It shows support for the notion and perhaps justifies further study and refinement in this area. Furthermore, it reflects a protean approach to careers. Individuals are self-driven to build skills to ensure work in the future and in doing so they consider their whole life space (Hall, 1996). Individuals anticipate developments and personally develop themselves to adapt to changes in the future and remain valuable in their profession.

Less prevalent anchors (organisational security/stability, entrepreneurial creativity and general managerial competence) begin to highlight some discrepancies between the qualitative data here and Schein's anchors. The interviews found that many individuals were using the organisation to navigate and understand their careers. Either they wished to progress vertically in the organisation (echoing features of Weber's, 1947, organisational career) or they were using the resources of the

organisation to enable them to progress and move across boundaries within their careers through personal development (Pemberton and Herriot, 1995). The overall findings from this research advise that neglecting organisational elements of careers may be erroneous (in agreement with influential literature such as Clarke's, 2013, new organisational career) and that further investigation is needed in this respect.

The general managerial competence anchor was the lowest ranked by respondents, which is somewhat surprising in light of the themes emerging in the qualitative data which suggested the contrary. Of course we cannot generalise these findings and expect them to translate to a much broader spectrum of professionals at varying stages of their careers, but it could be possible that Schein's (1978) 'general managerial' anchor does not truly reflect the nuances of management in the SSC for finance workers. This possibility is given further strength by the data on expected roles with many individuals reporting that they wished to progress vertically within the next five years (suggesting an orientation towards managerial progression).

Substantial covariance between the global working and general managerial competence anchor may imply that individuals are understanding management in terms of the contemporary workplace which is why they may not fully relate to a management anchor defined in the 1970s. A further potential point of difference is that this anchor was also derived from a Western sample of management graduates from MIT.

Whilst the traditional theory allowed the researcher to understand some of the more prevalent anchors in terms of appreciating individual values and self-perceptions, it also highlighted some flaws in applying a dated (although robust) theory of career orientations to a contemporary context. It appears that there is justification for challenging the underlying assumptions of Schein's (1978) career anchors (in line with a problematization approach; Locke and Golden-Biddle, 1997; Alvesson and Sandberg, 2011). Exploratory factor analysis was employed to provide an in-depth investigation into the issues highlighted.

5.5.2 Career anchors in the 21st century?

The final output from the factor analysis suggested that six career anchors existed for the sample of contemporary finance professionals working within the SSC. The exploratory analysis found that constructs that were considered independent by Schein (1978, 1990) were actually explaining career orientations in the SSC in combination with one another, creating blended anchors that capture themes with more relevance to finance professionals within this context. It showed that career anchors may be useful in understanding values and self-perceptions of individuals, however the original anchors themselves were not entirely suitable for representing these accurately. Each anchor is described below, and given meaning through theoretical findings from previous literature and practical implications from the qualitative part of this research.

The researcher took a descriptive approach in labelling the factors (Table 46 from the results and analysis is repeated below for reference). These sought to provide a heuristic function whereby each factor is theoretically suggestive and could potentially invoke further research (Rummel, 1970).

These interpretations would be coloured by the understanding of the researcher, in this case influences on thinking were informed by the literature and the qualitative data stages in this work (Comrey and Lee, 1992).

Table 46: Overview of factor labels

Component Number	Factor Label Assigned	Abbreviation
1	Organisational challenge	OC
2	Skills security/employability	SSE
3	Security/stability	SEC
4	Global managerial competence	GMC
5	Entrepreneurship and social engagement	ENS
6	Flexibility/freedom	FLX

Before discussing the interpretation of factors, it is important to note the limitations of the research as executed here. Firstly, we cannot assume that all major dimensions of a factor have been represented by the variables tested (Comrey and Lee, 1992). There may be a number of other factors that are influencing career anchors here but are not captured by the research tools. The flexible, abductive nature of this research (Blaikie, 1993) and immersion into the deep qualitative data has shown an attempt to logically mitigate the risk of overlooking facets that may contribute to the prevalent career anchors for finance professionals working in the SSC. Second, interpretation of exploratory factor analysis only provides a hypothesis. Unless these factors are tested with new and independent data, their existence cannot be completely confirmed (Mulaik, 1990). The angle of the whole thesis is exploratory. As such, the purpose of interpretation was to isolate the constructs that may have a purpose in building future theory suited to new ways of working for finance professions in a contemporary context.

Key differences between ‘old’ and ‘new’

The six factors identified in this research differ from those who currently exist in the literature (such as Schein, 1978, 1990; Marshall and Bonner, 2001; Baruch, 2004; Suutari and Taka, 2004; Lazarova, Cerdin and Liao, 2014). Although different, these new anchors resonated with characteristics of those previously defined but appear to be characterised by their context.

Table 47 presents an overview of the six most prevalent ‘old’ anchors (which incorporated some new ideas in the form of three proposed anchors):

Table 47: Original and revised anchors and newly proposed – prevalent anchors

Prevalence	Original and revised anchors	Newly proposed anchors
1 st	Employability security/stability (Baruch, 2004)	Skills security/employability (SSE)
2 nd	Lifestyle (Schein, 1990)	Security/stability (SEC)
3 rd	Security/stability (Schein, 1978)	Organisational challenge (OC)
4 th	Technical/functional (Schein, 1978)	Flexibility/freedom (FLX)
5 th	Pure challenge (Schein, 1990)	Global managerial competence (GMC)
6 th	Global working (Suutari and Taka, 2004)	Entrepreneurship and social engagement (ENS)

Before the discussion commences around each newly proposed anchor there will first be an evaluation of the general similarities and differences between the findings of ‘old’ and ‘new’.

In line with the findings from Schein’s original theory, the new anchors also reflected a preference for needs-based anchors. The precise make up of skills security/employability (and its differences with employability) will be detailed later on, however we can assume that this anchor will be impacted by the needs of individuals. It echoes the protean nature of career management for finance professionals who are able to personally regulate careers and direction in a self-driven way (Hall, 1996). What is interesting to note is that lifestyle has not been defined as a separate anchor by the exploratory factor analysis (adverse to the findings of Hardin, Stocks and Graves, 2001, who found this to be the most prevalent anchor for US certified accountants working in public accounting, private industry and governmental accounting work). A potential reason for this is that items previously associated with the lifestyle anchor are occurring within three of the other anchors. These items appear to make sense in terms of where they fit in the newly proposed anchors but also suggest that lifestyle is an underlying driving force in career orientations in general, rather than a separate value or need. This has been supported by the earlier qualitative data in this research which saw both men and women considering their whole life space in regards to their career. In many ways this lends support to Feldman and Bolino’s (1996) claim that career anchors are complementary and do not exist independently. Lifestyle is incorporated into other anchors which blend values, needs and talents together encouraging a holistic view of career orientations.

SG7: I suppose the enjoyment of progressing in doing something challenging whilst maintaining that good work–life balance. I don’t think I’d ever enjoy a role that was solely work. I just wish I had more time. So I think I’d like to have a decent balance between work and outside work.

This view demonstrates how work and lifestyle are not necessarily separable for finance workers in the SSC. SG7 talks about progression, challenging work and lifestyle together. In a similar way the popularity of virtual roles at Oilco’s UK centre highlights how work and career needs are shaped by

lifestyle anchor related requirements. These are not independent needs where one supersedes the other.

The absence of a technical/functional competence anchor in the newly proposed model did not imply that it is redundant in this case. Characteristics of this anchor contributed to two of the new anchors in combination with items representing other values and self-perceptions. In part, the researcher can explain this with regards to the new professional environment which sees individuals embedded within organisational contexts (Faulconbridge and Muzio, 2008) and often performing roles surrounding the strategy of an organisation rather than focused on their technical abilities (Suddaby and Viale, 2011). The researcher did not believe that the absence of a pure technical/functional competence anchor suggested deterioration of professional knowledge (as hypothesised by Haug, 1973) rather that this knowledge exists mutually with other competences. It is still important, but perhaps the useful application of professional knowledge in the SSC environment requires the extended skills discussed earlier in this chapter (e.g. collaboration).

The new anchors reflected the reciprocal relationship between the professional and their working environment (Muzio, Brock and Suddaby, 2013). They reflected the union of individual agency and social structures (such as organisations) in the shaping and navigation of careers. The amalgamation between items representing different original anchors that occurred did not reflect a jumbled version of a revised model of Schein's (1978, 1990) career anchors. When studied in detail it is clear that these facets of career orientations are interacting. This demonstrated how finance professionals understood their values and self-perceptions in a contemporary context. This will now be discussed in detail in order of the dominant anchors from the sample.

Exploring new career anchors

Skills security/employability (SSE)

The concept of a skills security/employability anchor existing for finance professionals in the SSC really draws together the findings surrounding the previous research questions regarding skills development as a strategy for navigating careers. It shows that individuals do exhibit features of protean careers (Hall, 1996) such as skills development but that the role of the organisation should not be overlooked (as it often is in boundaryless and protean theories of career).

The anchor was formed of items associated with Schein's (1978) original anchors of technical/functional and general managerial competence, employability (suggested by Baruch, 2004; Mashall and Bonner, 2003) and global working (inspired by Suutari and Taka, 2004; and Lazarova, Cerdin and Liao, 2014); the items are displayed in

Table 48.

Table 48: Skills security/employability (SSE): Items, associations with old anchors and loadings

Item	Association with old anchor	Loading
"I want to be so good at what I do that others will always seek my expert advice."	Technical/functional competence	.672
"I dream of building a skill base in my work to secure me employment in the future."	Employability security/stability	.645
"I will feel successful in my career only if I can develop my skills to an ever-increasing level of competence."	Technical/functional competence	.627
"I am most fulfilled in my work when I have been able to integrate the efforts of others towards a common task."	General managerial competence	.561
"I dream of having a career that will allow me to work as part of a global organisation, or manage a global team."	Global working	.452
"I have always sought out work opportunities that allow me to develop relevant skills and capabilities to develop my career."	Employability security/stability	.441

In examining these items the anchor suggests that individuals sought to build skills to secure their future employment (also a key finding from RQ2 and RQ3). The items that formed the anchor also provided a little more detail on what kind of skills these involved. These were predominantly founded on talent-based anchor items linked to technical and managerial competence. The interpretation of these two traditional anchors differed when examined in light of other items which contributed to this anchor; employability security/stability and global working.

The influence of items relating to employability security/stability (Baruch, 2004) reinforced that professionals were building a relevant skill set to develop their careers in the SSC. RQ2 looked in depth at these and highlighted that 'soft' and 'business' skills (Kavanagh and Drennan, 2008; Howieson, 2003; Mohamed and Lashine, 2003) were becoming more relevant to finance professionals as they became increasingly embedded (Faulconbridge and Muzio, 2008) and embodied (in terms of their strategic roles, Suddaby and Viale, 2011) in organisations. Finance professionals had a number of boundaries on their careers in this context but had strategies for crossing these if desired. RQ3 found that professionals did this by using resources from the organisation and adapting to (or adopting) new ways of working, for example working across cultures.

Suutari and Taka (2004) theorised about an 'internationalism' anchor for a 21st century workforce and roles that are no longer confined to a single country. Lazarova, Cerdin and Liao (2014) have empirically identified this in a sample of French expatriates. But how did this translate to the SSC? Senior personnel and those in virtual roles (as revealed in the SG SSC interviews) were physically mobile whilst those confined to a desk in a single office were enabled by technology and virtual communication in completing cross-cultural work. It may be that individuals were aware of their role in a highly globally integrated organisation (as reflected by the interviews) and that this

experience of cross-cultural working extended upon their technical and basic skill sets (Mohamed and Lashine, 2003). Moreover, it could be that the dialogue of 'cultural differences' was becoming redundant in a globally connected playing field levelled by common ERP systems and internal company processes.

Whilst the loading figure reflected that global working was not the most significant contributor to this anchor, it did highlight how an awareness of global working was a point of reference for finance professionals in the SSC (also confirmed in the interviews). Overall the anchor was resonant with themes from the interviews whereby finance professionals were tending to seek vertical progression into management. This was founded on their technical knowledge but enabled by their adaptability in building 'soft' and 'business' skills that were relevant to managing teams. Moreover, finance professionals were aware of the need to build on these skills and develop personally (characteristic of protean careers) with the organisation as a resource and arena for achieving this.

Security/stability (SEC)

Security/stability (SEC) exists, mostly, as Schein (1978) first suggested (see Table 49 for contributing items). All five original items for security/stability exist here with the addition of an item representing lifestyle (Schein, 1990). Security/stability is based on the needs of the individual in guiding their career decisions but, in this context, it is also influenced by a value-based item, namely lifestyle. Balancing personal, family, and career requirements could play a part in forming this job security for individuals; for instance individuals may not feel secure in a job if it does not coincide with their values surrounding lifestyle as the work may be unsustainable. This is summarised by SG11:

SG11: Yes we work a bit of overtime but nothing too excessive, and I think if we were doing anything excessive then I think Oilco would step in and say this is unsustainable. We should be doing something to ensure that staff don't need to work these type of hours and that applies to me as much as anyone else. Oilco expects managers to manage it, so that staff aren't put under undue amount of stress.

This quotation also addresses perspectives on work–life balance. Schein's original career anchor theory was based on the views of 44 male graduates from a university in the US (see Schein, 1974). The sample in this research is quite evenly distributed in terms of gender and also encompassed a number of cultures. This raises questions about both the impact of gender and culture on the understanding of work–life balance. Guest (2002) found that research on 'work–life balance' has generally been dominated by North American and North European perspectives. These perspectives showed an increase in working ways which accommodated both work and personal needs. For example alternate working (such as flexible schedules and part time work) has increased over time (acknowledged in the 1990s by Presser, 1995)^{26, 27}. Furthermore the demographic shift in the shape of the workforce may have impacted this. Women entering the workforce grew from the 1960s and therefore so did research on 'working mothers' (Lewis and Cooper, 1999). This alludes to the

²⁶ However, the direction of this relationship is not clear; it could have been that changing ways of working actually encouraged flexible and part-time work (Presser, 1995).

²⁷ Hochschild's (1997) notion of 'time-bind' may be useful here. This is where individuals are unable to fulfil their desire of balancing both work and personal time; whereby an imbalance exists between work and life.

potential differences between the current research sample (quite equally spread over gender and from a number of different cultures) compared with Schein's (1974) sample. Mainiero and Sullivan (2005) fully acknowledged the impact of being a primary care-giving female on a career trajectory in their kaleidoscope theory which has been addressed earlier in this discussion.

In terms of statistics the internal consistency for this anchor was high (Cronbach's $\alpha = .804$) implying that this item was measuring the same construct and therefore lifestyle played a part in the perception of security for these finance professionals.

Table 49: Security/stability (SEC): Items, associations with old anchors and loadings

Item	Association with old anchor	Loading
"I usually seek jobs in organisations that will give me a sense of stability and security."	Security/stability	.827
"I dream of a career that will allow me to feel a sense of stability and security."	Security/stability	.814
"I am most fulfilled in my work life when I feel that I have complete financial and employment security."	Security/stability	.769
"I would not stay in an organisation that would give me assignments that would jeopardise my job security."	Security/stability	.610
"I feel successful in my life only if I have been able to balance my personal, family, and career requirements."	Lifestyle	.535
"Security and stability are more important to me than freedom and autonomy."	Security/stability	.514

The exploratory factor analysis did not find the split in the SEC anchor that has been posited in earlier literature (Igbaria, Greenhaus and Parasuraman, 1991; Petroni, 2000; and Sumner, Yager and Franke, 2005). The findings surrounding this anchor do suggest that SEC was potentially oversimplified by Schein (1978) and is impacted by broader, related factors such as lifestyle. This reinforces the presence of protean characteristics of careers whereby individuals consider their whole life space with relation to work.

The findings shed some light on the relationships between career anchors (as proposed by Feldman and Bolino, 1996). They claimed that a technical/functional competence anchor could be complementary to the security/stability anchor if the individual had a desire for their working practices to remain unchanged. The current research expanded upon the idea of complementary anchors and implies an increased blending of anchors as needs and values interact in the SSC (as demonstrated by SG11's quote). There is a strong indication that some of Schein's original anchors are still relevant in contemporary settings, however they exist differently to his original theory, exhibiting more similarities to alternative research such as Feldman and Bolino (1996).

A final point on security/stability that is worth considering is the redundancy of the organisational security items proposed in this research. The items were formed on the basis that security may encompass more than one dimension (Petroni, 2000; and Sumner, Yager and Franke, 2005) and the

shift of professional work into organisational settings (Suddaby and Viale, 2011). The anchor sought to explore if organisational security was relevant for these individuals given their context, however the items did not reflect the values and self-perceptions for these professionals. The SEC anchor explained a general level of security that is not associated to the setting. The SSE anchor was much more reflective of context and suggested a boundaryless orientation (Arthur and Rousseau, 1996) with an individual approach to careers. Understandings of careers and how they are navigated has been characterised by organisational facets throughout the interviews in line with RQ2 and RQ3. The quantitative data clarifies that organisational aspects are not necessarily related to how the individuals perceive their security. The discussion has already suggested that careers in the SSC are constructed by both individual agency and the organisational structure. The work required skills beyond technical competences and individuals were self-motivated to develop these for security purposes. Although clearly not for organisational security. The EFA findings also revealed another organisational dimension to career orientations.

Organisational challenge (OC)

SSE showed that how finance professionals were anchored by a need to build relevant skills for their working context. Organisational challenge (OC) focused on the talents and abilities of individuals to overcome challenges. Whilst this anchor was largely based on Schein's (1990) original concept of pure challenge, the researcher believed that this was coloured by other factors that relate these challenges to the organisation. The reasoning behind this lies with the other factors contributing to the anchor, for instance the output from the interviews and suggestions from the literature. Table 50 shows the items that make up the OC anchor.

Table 50: Organisational challenge (OC): Items, associations with old anchors and loadings

Item	Association with old anchor	Loading
"Working on problems that are difficult to solve is more important to me than achieving a high-level managerial position."	Pure challenge	.685
"I prefer work opportunities that strongly challenge my problem-solving and competitive skills."	Pure challenge	.665
"I have been most fulfilled in my career when I have been able to solve seemingly unsolvable problems or overcome seemingly impossible odds."	Pure challenge	.652
"I will feel successful in my career only if I have met and overcome increasingly difficult challenges."	Pure challenge	.640
"I dream of a career in which I will always have the challenge of solving ever more difficult problems."	Pure challenge	.560
"I have felt most fulfilled in my career when I have been able to use my talents in the service of others."	Service/dedication to a cause	.538
"I feel most fulfilled when I have been able to build something that is primarily the result of my own skill and effort."	Entrepreneurial creativity	.461
"I am most fulfilled in my work when I have been able to use my special skills and talents."	Technical/functional competence	.435

All five pure challenge items occurred within this anchor and were supplemented by items traditionally associated with service/dedication to a cause, entrepreneurial creativity and technical/functional competence. The service/dedication to a cause item appears to have been interpreted on the basis of serving others with talents. Since this particular item does not refer to humanity or society specifically (as the remainder of service/dedication to a cause items do) it may translate to a pure challenge here given the focus on skills. In fact, both the remaining items anchored in entrepreneurial creativity and technical/functional competence draw upon the application of skills (or talent) in order to overcome challenges. In some ways service/dedication to a cause can be related to how individuals feel empowered by supporting others. This is perhaps reiterated by the reliance on informal mentoring in upwards progression within SSCs, as described in the qualitative findings).

So why has this been interpreted as an organisational challenge? The interpretation of this factor has been influenced by the knowledge of the researcher (Comrey and Lee, 1992) which is founded upon the findings from qualitative data, previous literature and theory. Firstly, the interviews found that 'pure challenge' existed for individuals in terms of obstacles concerning their work within the organisation. This has already been demonstrated in the discussion around skills, especially in terms of overcoming difficulties associated with working across cultures. It existed in terms of establishing young centres...:

RB9: ...to be part of something new and to build something new, so to fix something or make sure that things are moving, I like that, I like that things really happen, that I can touch...

...and still being able to find this challenge in older, more established centres:

RN2: ..job content, it would have to be stimulating, I quite like a challenge so I want it to be challenging. I can't stand not being busy and not having the old grey matter whirring round with problems. I want it to be stimulating.

The point to note here is that individuals associated challenge with specific characteristics of SSC work. These included setting up a new operation (in terms of Printco's SSCs), cultural challenges (highlighted previously) and the stimulating work associated with developing the centre (for senior staff). Hardin, Stocks and Graves (2001) found that pure challenge was the second most prevalent anchor for accountants working in private industry (which differed to the preferences for those in public and governmental accounting in the US). This supports the notion that a job setting can implicate the way in which individuals are anchored. The present research suggests that Schein's (1990) original notion of pure challenge may be too broad for individuals to identify with in the SSC setting. In this way OC incorporates items from other anchors that, once again, have a skills focus to form an anchor that finance professionals can identify with.

In terms of pre-existing literature, there are similarities to be drawn between the OC anchor and Derr's (1986) career orientation of 'getting high'. According to this theory, individuals are driven by excitement, action and engagement in their work and tended to be creative and entrepreneurial types (supported by the form of this OC anchor) which also emphasises a holistic approach to career orientations. Again this also demonstrated how individual agency and social structures interact. Many finance professionals in the SSC were personally motivated in their careers by the organisational challenge that their work presented.

Flexibility/freedom (FLX)

This anchor combined need-based items from Schein's original autonomy/independence and lifestyle anchors (1978, 1990). The attitudes reflected that the merging of these items appeared to be centred on the way in which individuals managed their workload rather than a preference for autonomous working.

Schein's (2006) description of a dominant autonomy/independence anchor characterised individuals who would not give up the opportunity to define their own work. He stated that individuals anchored in this way would opt for self-employment or highly autonomous work which allowed flexibility. The researcher believes that the formation of the flexibility/freedom (FLX) anchor in this work had a stronger emphasis on the notion of flexibility based on both the mix of items (see Table 51) and the qualitative data.

Table 51: Flexibility/freedom (FLX): Items, association with old anchors and loadings

Item	Association with old anchor	Loading
"The chance to do a job in my own way, free of rules and constraints, is very important to me."	Autonomy/independence	.671
"I am most fulfilled in my work when I am completely free to define my own tasks, schedules, and procedures."	Autonomy/independence	.663
"I would rather leave my organisation than accept a job that would reduce my autonomy and freedom."	Autonomy/independence	.625
"I will feel successful in my career only if I achieve complete autonomy and freedom to define my work."	Autonomy/independence	.584
"I dream of a career that will permit me to integrate my personal, family, and work needs."	Lifestyle	.511
"I dream of having a career that will allow me the freedom to do a job in my own way and on my own schedule."	Autonomy/independence	.445
"I have always sought out work opportunities that minimise interference with my personal and family concerns."	Lifestyle	.420

Two lifestyle items contributed to this anchor. These items shared a common theme of integrating work into lifestyle in order to minimise interference with personal and family concerns. In this way it demonstrated the way in which individuals wished to balance their work and life through the organisation and management of their work. This showed how autonomy/independence and lifestyle can moderate one another.

It is important to remember that lifestyle is not a static construct. It is something which is dynamic and changes with events and therefore an individual's requirement for lifestyle can alter over time. This is a feature of Mainiero and Sullivan's kaleidoscope careers (2005). This theory was focused on the dynamic careers of women who were primary caregivers. Their careers altered and shifted with childbirth and family commitments. The findings from this thesis demonstrate that men also exhibited kaleidoscopic features of careers. Commitments and requirements of wider social factors, such as family life, change over time and therefore so will the importance of an anchor like FLX.

Schein's lifestyle anchor (1990, 2006) was described simply as 'the integration of career and family issues' (Schein, 2006: p.13). However FLX connects to the navigation of a career because it takes into the account the way in which individuals desired to work in order to achieve this balance. Whereas the autonomy/independence anchor was solely focused on the way of working and only suggested a preference as a reason for this rather than taking into account broader societal factors such as a family life.

This supports Feldman and Bolino's (1996) hypothesis that anchors can be complementary with individuals influenced by more than one anchor (contrary to Schein's, 1978, view). Feldman and

Bolino (1996) proposed that anchors existed in an octagonal model instead of independently (see Figure 43).

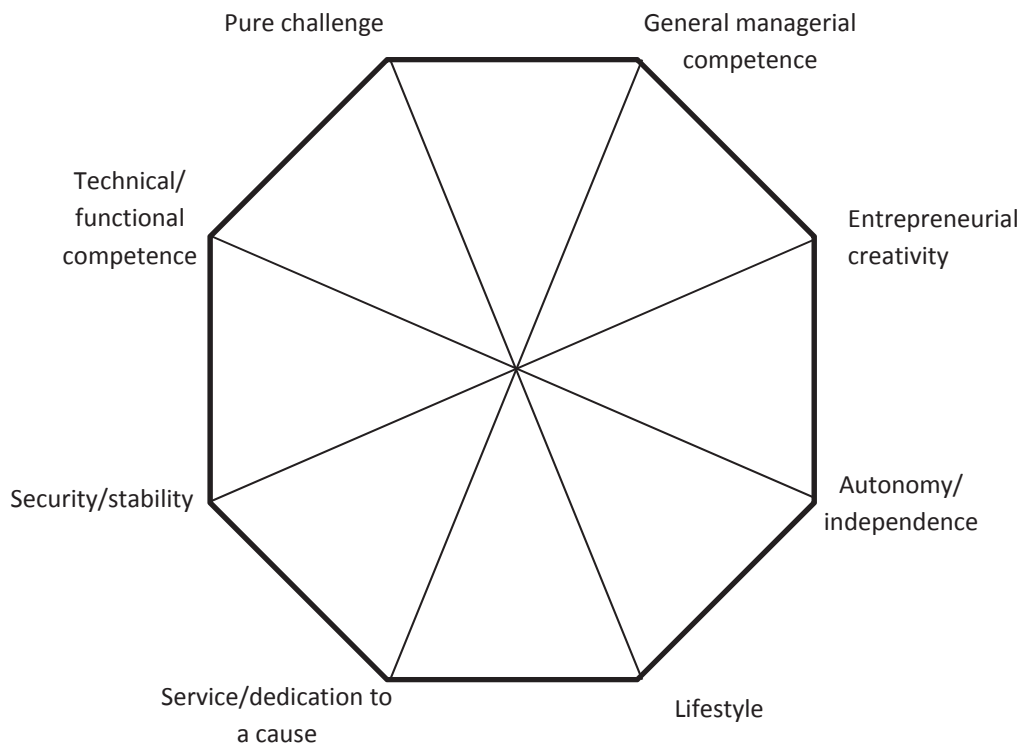


Figure 43: Possible factor structure underlying career anchors (from Feldman and Bolino, 1996)

Anchors situated next to one another could potentially be complementary. This appeared to occur for autonomy/independence and lifestyle within this work. Feldman and Bolino's (1996) hypothesis was broadly based on Holland's (1973) personal preference orientation scales whereby individual categorisation represented a mix of preferences represented by a three-letter code, i.e. conventional, realistic and investigative (CRI). Understanding careers in this way acknowledged the relationship and interaction between orientation types rather than considering them exclusive of other wider factors that could expand their original meanings (similar to Supers (1980) life space theory). In this way, FLX could also represent two of Derr's (1986) career orientations whereby individuals are 'getting free' for the purpose of 'getting balanced'.

Whilst there were nuances with critics of Schein's (1978) original theory, these findings do not necessarily demonstrate that two anchors exist for individuals at the same time (as proposed by Feldman and Bolino, 1996; Yarnall, 1998; Rodrigues, Guest and Budjanovcanin, 2013). Instead anchors have blended and interacted to create something new and more relevant to finance professionals working within the SSC. This has been an ongoing theme throughout the quantitative findings, for instance in the global managerial competence anchor (GMC).

Global managerial competence (GMC)

The fourth most prevalent anchor also reflects how elements of career anchors need to be considered in view of other dimensions. However, this time traditional anchors are blending with new ideas reflecting the work and values of finance professionals in the SSC.

Global managerial competence (GMC) reflects influences from Schein's (1978) general managerial competence and items from a proposed anchor of global working and also includes a suitable lifestyle item. A lot of attention has already been given to management in this thesis. The qualitative data reflects a preference for vertical progression into managerial roles. A potential criticism, in terms of the qualitative data, is that the organisations facilitated and arranged the interviews based on requirements given by the researcher. Interviewees may have been selected by the organisation to represent those individuals that were seeking success and symbolising the desired attitudes of employees that the organisation wished to convey to the researcher. The quantitative data eases this concern slightly. The survey was sent to 500 staff across the centre in varying roles and a range of tenures and still general managerial competence emerged as a potential anchor for these individuals.

Items associated with general managerial competence combined with global working and a lifestyle item aims to explain the underlying construct of GMC (see

Table 52).

Table 52: Global managerial competence (GMC): Items, associations with old anchors and loadings

Item	Association with old anchor	Loading
"I will feel successful only if I become a high-level general manager in an organisation."	General managerial competence	.722
"I would rather leave my organisation than accept a job that takes me away from the path to general management."	General managerial competence	.585
"Becoming a general manager is more attractive to me than becoming a senior function manager in my area of expertise."	General managerial competence	.573
"I dream of being in charge of a whole organisation."	General managerial competence	.544
"I would not stay in an organisation that does not allow me to work on a global scale, or as part of a global team."	Global working	.519
"I will feel successful in my career only when I am part of a global team or operation."	Global working	.506
"I dream of working in a number of different countries as part of my career."	Global working	.450
"Balancing the demands of my personal and professional life is more important to me than a high-level managerial position."	Lifestyle	.416

The work of the SSC spans physical borders. The more senior positions that were associated with general management in this context tended to entail a higher level of global responsibility. Only one of the global working items alluded to physical mobility and crossing geographical boundaries as a part of global work. We have seen how senior managers were required to have a level of physical mobility in their roles but also how those in lower level positions were still able to work globally without the travel-based element echoing the 'martini workers' in Rothwell, Herbert and Seal (2011) that were able to work 'any time, any place, anywhere' and now, seemingly, from any location.

It is in this way that GMC differed to Lazarova, Cerdin and Liao's (2014) internationalism anchor. Whilst this was suitable for their highly mobile sample of French expatriates, it did not quite explain the global nuances of SSC work. GMC is increasingly concentrated on the type of work accountants were engaging with in the SSC and the integrated nature of centres across borders.

RN5: It's a function, it's a system function, they've all got differences but fundamentally they are the same thing. But working with all the different cultures and all the different countries is quite an eye opener and it does expand people's awareness of others and other cultures.

GMC gave the impression that this anchor came with a disclaimer: the inclusion of an item related to lifestyle showed that individuals also wanted to balance the demands of their professional and personal life before taking on a managerial position. This reinforced that lifestyle considerations are also guiding the preference for GMC. The constant refocus back to lifestyle incorporated a protean approach to careers (Hall, 1996) whereby finance professionals were considering the whole life space in their career decisions. Careers were not purely protean because although they were self-driven and trajectories were predominantly based on individual values, interaction with the organisation still existed and was deemed important.

Entrepreneurship and social engagement (ENS)

In adopting a problematization approach (Locke and Golden-Biddle, 1997; Alvesson and Sandberg, 2011), the researcher was granted a level of flexibility in research and was not necessarily confined to a single way of thinking about phenomena. Because of this, and the exploratory methodological nature of this work, it was possible for themes to arise that were not previously considered or expected in the research. This anchor is evidence of this. The fifth most prevalent anchor has been interpreted as entrepreneurship and social engagement (ENS). It captured a mix of entrepreneurial creativity and service/dedication to a cause, items from Schein's original (1978, 1990) inventory (see Table 53).

Table 53: Entrepreneurship and social engagement (ENS): Items, association with old anchors and loadings

Item	Association with old anchor	Loading
"I am always on the lookout for ideas that would permit me to start my own enterprise."	Entrepreneurial creativity	-.808
"I dream of starting up and building my own business."	Entrepreneurial creativity	-.804
"Building a business of my own is more important to me than being a high-level manager in someone else's organisation."	Entrepreneurial creativity	-.770
"I will feel successful in my career only if I have created an enterprise of my own based on my own ideas and skills."	Entrepreneurial creativity	-.748
"I dream of being in a career that makes a real contribution to humanity and society."	Service/dedication to a cause	-.527
"I will feel successful in my career only if I have a feeling of having made a real contribution to the welfare of society."	Service/dedication to a cause	-.444
"Using my talents to make the world a better place to live is what drives my career decisions."	Service/dedication to a cause	-.418

This interpretation was based on the items that contributed to this anchor. The qualitative data did not provide information surrounding these themes. It appeared that some individuals were wishing to start their own enterprise (based on talent) which would contribute to the welfare of society (based on their values). The last service/dedication to a cause item highlighted the role of skills in attaining these goals. The existence of an anchor like this was totally unpredicted prior to data collection and analysis, however the researcher could draw on information regarding Oilco's corporate social responsibility in attempt to explain the emergence of this anchor.

45.8% of survey respondents reported that their current location was India. The reason for this large proportion was due to the Chennai centre being the second largest for Oilco (with 2,100 employees) and because they employed many professionals that were suitable for the purposes of the survey. Their website (as an organisational cultural artefact; Schein, 1992) described a number of corporate social responsibility activities that were quite specific to India. These included community development projects, promotion of education, road safety and helping those with disabilities in the country. As part of this staff were able to volunteer for roles on these projects, for instance Oilco interacts with a number of Non-Government Organisations (NGOs) in India to complete their work. The researcher suggests that this could have an impact on the presence of the ENS anchor.

The influence of national culture was also considered using Hofstede's (1980) cultural dimensions with an expectation that high levels of collectivism²⁸ could explain this anchor. The scores for India

²⁸ Collectivism can broadly be defined as acting within a larger framework for the greater good of one's society (Hofstede, 1980).

did not reflect high collectivism, nor did the score for other Asian countries within the sample. These countries also did not reflect feminine societies whereby the dominant values in society would likely be caring for others and quality of life (Hofstede, 1980).

In summary, the ENS anchor showed how flexible research approaches, such as problematization (Locke and Golden-Biddle, 1997; Alvesson and Sandberg, 2011), can produce unexpected findings. Although unpredicted, this anchor showed how Schein's (1978, 1990) original anchors could combine to create something new and relevant to workers in specific contemporary contexts. Moreover, the identification of this anchor raised a number of other questions. For example, to what extent does organisational and national culture impact career anchors? This was considered beyond the scope of the current study. Of course, changes in cultures would likely mean a difference in values among the sample, however the nature of professional finance work is standardised across Oilco's centres. The focus of this research was on work and careers as an overall picture rather than focusing on certain cultures and the differences between them.

5.5.3 Summary of proposed career anchors

The discussion surrounding career anchor theory has drawn together some of the main themes underlying this research as a whole. It established the connectedness between professional work, environment and career orientations. In this way, the research promoted a holistic view of career orientations that did not constrain thinking and investigation into assumptions associated with previous research (following a problematization approach; Locke and Golden-Biddle, 1997; Alvesson and Sandberg, 2011).

This exploratory investigation into a new set of anchors for finance professionals working within a contemporary organisational context showed the value of considering 'messy' real world situations (Parkhe, 1993) in line with traditional theory. Schein's (1978, 1990) original concept of career anchors is deemed to be useful in terms of this research. The structure of the theory and the way in which career anchors are formed is, to an extent, explained by this. The interpretation of the quantitative data was also informed by theories of career such as protean (Hall, 1996) and kaleidoscope (Mainiero and Sullivan, 2005). The qualitative data provided contextual meaning for these results but also helped to clarify the meaning and interpretation of a set of anchors that facilitate the understanding of values and self-perceptions of finance professionals in SSCs. This was typical of an abductive research strategy whereby the researcher was not working with a single reality but multiple and changing accounts of phenomena (Ong, 2012) from 'socially constructed mutual knowledge' (Blaikie, 2000: p.116).

The new career anchors reflected that individuals placed high value on developing their skills to sustain their employability (previously suggested by Marshall and Bonner, 2001; and Baruch, 2004). This may be in response to a realisation surrounding the skills gap for professional workers in the SSC (Rothwell, Herbert and Seal, 2011), as well as the requirement for professionals to adapt their skills for organisational contexts (Howieson, 2003; Mohamed and Lashine, 2003). Adapting and preparing for future work on a personal level is characteristic of protean careers (Hall, 1996). Although the careers in the SSCs are not purely protean due to the role of the organisation in career management, the desire to build skills was self-driven. The qualitative data indicated that navigating careers and

developing skills in the SSC included both vertical and lateral movement with the underlying motivation to develop and move careers forward. Although organisational security wasn't a factor guiding the navigation of careers here (as reflected by the redundancy of a proposed anchor), the organisation was used as a resource for developing these skills. This has similarities with concepts of the new psychological contract (Guest, 2004; Conway and Briner, 2005) where employers provide challenging work and opportunities for development in exchange for employees committing to their current tasks rather than promises of long-term loyalty (on either side).

General managerial competence, as an original anchor, seemed prevalent from the interviews. The initial study of traditional anchors did not support this and the findings from new anchors showed that it existed in a different way to the original understanding (which was based on Schein's findings from a homogeneous sample in the 1970s). Instead, the construct of this phenomenon seemed increasingly centred on global work (proposed as a new and separate anchor) which had already been suggested in the literature (Suutari and Taka, 2004; Lazarova, Cerdin and Liao, 2014). An original contribution from this research was that propositions of 'international' anchors did not need to be centred on the physical mobility of individuals. Instead, it was about being part of a global operation.

Some of Schein's original anchors were still existent though. Security/stability existed as initially proposed but incorporated one item that was associated with lifestyle. The researcher believed that this was because lifestyle was no longer a separate anchor. It was almost an expectation that work would fit in with personal needs (this view was informed by the interviews) and therefore formed part of new career anchors. Feldman and Bolino (1996) suggested that anchors could exist together and complement one another. The findings from this research support their hypothesis in a way. Some anchors (with FLX as a prime example) merged two original anchors into a new and blended anchor. This showed how concepts could complement each other but more importantly showed the potential relationships that exist between orientations of careers. We cannot assume that an individual is guided by a single value, motivation or competence (see also formative work by Holland, 1973; and Super, 1980). Researchers should adopt an increasingly holistic approach to fully comprehend a broad range of factors that can influence career orientations (Rodrigues, Guest and Budjanovcanin, 2013). This research has followed this perspective and has subsequently provided a number of contributions to the fields of professional work, SSCs and career orientations which will be summarised within the conclusion.

In summarising RQ4, the researcher found that the use of a traditional theory, such as Schein's career anchors, could aid in understanding the values and self-perceptions of professional workers in the SSC. The structure of the theory and some of the original anchors provided a secure foundation for contemporary empirical investigations into new career anchors (which has been initiated by Lazarova, Cerdin and Liao, 2014). Application of the theory here, and then further exploratory work, has shown that anchors do exist but differently to how Schein first postulated. Perhaps this is to be expected given the changes in professional ways of working (outlined in the literature reviews and seconded by the interview data) in modern contexts such as the SSC.

5.6 Overall summary of discussion

The discussion has visited each research question in turn evaluating the findings of this research with relation to previous literature on professional work, shared service centres and careers.

In response to RQ1, a definition of SSCs was clarified and a new classification of sourcing and shared service types was created. This was based on academic and consultancy literature with supporting evidence from the findings of this research. The classification acted as a frame of reference for types of SSC which categorised them through aspects that were relevant to professional work performed in the centres. Furthermore this RQ formed the basis for the remainder of the thesis. It highlighted the interplay between personal experiences of finance professionals, professional work, organisational work and careers which is a theme that follows through the research. It provided evidence for organisational professionalism (Faulconbridge and Muzio, 2008) in the SSC. Following this, RQ2 focused in on the experience of professional work in the SSC and found that a number of new skills (such as soft and business skills) were increasingly relevant in this work space. This elaborated on previous work on skills for finance professionals in contemporary environments (see Mohamed and Lashine, 2003) but also conveyed that individuals were looking to close the skills gap defined in Rothwell, Herbert and Seal's (2011) paper on employability for finance professionals in the SSC. The self-driven approach to skills development showed features of protean approaches to careers (Hall, 1996). The data showed that constriction in progression existed between foundation and higher level staff (Rothwell, Herbert and Seal, 2011) despite the optimism surrounding upward career moves in the centres. RQ3 focused in on the individual experiences of careers in the SSC and found that the organisation served as a resource for personal development (especially for skills) without the expectation of long-term work or internal progression. This reflects aspects of the new organisational career defined by Clarke (2013). Additionally a case was made for the value of boundary-focused career scholarship (Inkson et al., 2012) based on the reality of careers in the SSC. It emphasised the dynamic relationship between individual agency and social structures (such as organisations) in shaping and navigating careers. Finally, RQ4 examined old theory (Schein, 1978, 1990) within a new context and found that a new set of anchors, more suited to contemporary ways of working for finance professionals, could better explain career values, motivations and competences in the SSC. It further reiterated the need for multidisciplinary skills in a global, technology-enabled working environment.

5.7 Limitations of the research

The main limitations of this research included issues concerning the sample and a focus on transformational SSCs.

Within the methodology section the author described how the sample was selected and the way in which this could influence the results of the study. As previously discussed, the selection of samples for both the interviews and the survey were facilitated by the organisation. Whilst the researcher provided detailed specification for the type of participants required to fulfil the needs of the research questions, the ultimate selection of individuals was the choice of the organisations

involved. The interviews reflected a mix of roles but were weighted in favour of management positions. Although the information provided by these individuals was extremely valuable it may mean that some issues amongst those in foundation roles may have been muted somewhat. The distribution of the survey saw a large number of foundational roles (as 'team members') responding which may have evened this out.

The survey was distributed over Oilco's five SSCs with 45.8% of responses from the Chennai centre in India. In part this can be justified by the Chennai centre being one of Oilco's largest and accommodating suitable professional roles in regards to the needs of this research and participant specification. However the impact of culture on the results cannot be overlooked and the India-centric responses to the online survey should be considered as a limitation. Because this research is focused on professional work, which is globally integrated, it was deemed beyond the scope of the study to investigate culture separately. Roles in the UK, Spain and India were comparable however broader social factors in terms of career anchors may require a more cultural specific study (perhaps demonstrated by the ENS anchor). Although this is a limitation of the work, the sample reflects the reality of SSC work and the SSC workforce – many roles *are* overseas and to focus the research in just one country, or even continent, would not truly represent this population of workers.

Finally, this work presented the experiences of those working in transformational centres, rather than transactional centres and so may not fully acknowledge issues in less mature centres in the presented classification. Transformational centres were deemed fit for the purpose of this work. Transactional centres may not have provided an appropriate sample for the study of professional work. The centres selected in this study allowed the researcher to interview individuals that had built up longer careers in SSCs and could refer to a number of experiences to inform their answers. Again, this weighting towards transformational work may have been eased by the number of more transactional roles accounted for by the survey.

The nature of this work was exploratory and focused on the individual experiences of finance workers in the SSC. Whilst the findings had a number of practical implications that could be applied in similar settings, it was acknowledged that this work was not fully generalisable. The author collected a large amount of data to fully capture the views within the boundaries of professional work in the SSC. Whilst this has made practical contributions in fulfilling the research questions, the breadth of investigation may have limited depth of analysis. The value of the findings and opportunities for further research as a result of these is considered as justification for this. SSC research is a novel and understudied area within academia and therefore the author believed that the ambitious nature of the current research was necessary.

5.8 Drawing together contributions and implications of the research

The main body of the discussion chapter has highlighted the original contributions and implications of this research. The purpose of this section is to clarify these. Each research question will be visited and a brief evaluation of the contributions and implications will be given.

RQ1

What are the individual experiences of work and careers for finance professionals currently working in SSCs?

The overarching purpose of this research question was to explore and clarify the SSC as the context for this study. Within academic literature the study of the SSC, as a new organisational form, is relatively limited despite the emergence of the model during the 1970s (see Friedman, 1975). Furthermore, much of the research has been focused on the development and form of HR function-based centres (from establishing work by Ulrich, 1995, to contemporary literature by Meijerink, Looise and Bondarouk, 2013). The abundance of finance SSCs is not truly represented by academic literature. This work extended the investigation into finance SSCs (Herbert and Seal, 2012; and Rothwell, Herbert and Seal, 2011) and also served as an establishing and original exploratory investigation into professional careers in this context.

RQ1 was intended to be a broad research question with a bottom-up approach to allow themes important to the interviewees to emerge. The personal experiences of finance professionals working in the SSC gave way to a novel discussion on the intersection between a contemporary working context (the SSC), professional work and individual experiences of work and career.

In terms of theoretical contribution this research has added to current discussions surrounding professional work. It has demonstrated how professionals are embedded in organisational contexts (Faulconbridge and Muzio, 2008; Muzio et al., 2011) but has gone beyond this to describe how professional work was also embodied by organisations. There was a high level of connectedness between the work of the professionals and the overall operation and strategy of the SSC as part of the wider organisational picture.

This research question also contributed to the newer literature surrounding the nature of professional work and professionalism. Organisational professionalism (Faulconbridge and Muzio, 2008) appeared to exist within the SSC. The concept of hybridization between occupational and organisational principles was conveyed by those interviewed. They considered their role as professional but demonstrated an awareness of how their work contributed to the organisational elements. In fact, as the findings around RQ2 will show, the organisational principles of their work were demonstrated in the skills they sought to build to progress their careers. One of the key themes from the qualitative analysis was coded as 'SSC professionalism' whereby the finance workers interviewed talked about their professionalism not only in terms of their finance work but also in the way they performed other parts of their role around client service (such as cultural awareness), collaboration or having a voice in business. This was elaborated upon under RQ2.

Clearer understanding of the relationships between professionals, their work and the organisation may have implications for professional bodies. This work has already presented changes to finance and accounting professional qualifications in line with environmental changes in the field (i.e. the introduction of the CGMA) but there appear to be avenues for further development. For instance, many of the interviewees reported that they did not engage with CPD because they believed it did not benefit their knowledge for the purpose of their work in the SSC. Some mentioned attending courses on organisational aspects such as ERP systems. Perhaps there is scope for CPD to incorporate aspects related to organisational professionalism to give individuals further opportunity to develop in this way.

The data and themes surrounding RQ1 served as the beginning of the narrative for the remainder of this thesis which further examined the detail surrounding professional work and careers in the SSC. It exposed the interplay between professionals, professional work, the SSC workplace and careers and provided the primary juncture for exploring how individual agency and social structures interact to shape careers.

RQ2

In which ways does work in the SSC implicate professional work and careers?

Research question RQ2 sought to capture the ‘bigger picture’ with regards to how professional work and careers existed in the SSCs studied. The findings surrounding this research question led to the formation of a skills hierarchy for finance professionals working within SSCs. Whilst skills have been outlined for global management accountant graduates entering into contemporary workplaces (see Mohamed and Lashine, 2003), this work contributes original theory on skills in practice for finance professionals in a novel context. The research has identified that skills in the SSC extend beyond ‘soft’ skills for management accountants (Howieson, 2003) and now constitute a number of skills relevant to business and strategy as suggested by recent literature on the changing nature of professional work (see Suddaby and Viale, 2011). This work provides the first examination of skills for finance professionals in SSCs which was inspired, in part, by Rothwell, Herbert and Seal’s (2011) identification of a skills gap for these individuals.

Practical implications of these findings exist for organisations and professional bodies. Firstly, the identification of these skills could be useful for organisations in developing the relevant competences for finance professionals in the SSC. The author discussed the hierarchy of skills identified at SG SSC with the VP at the centre. The feedback was positive and it was confirmed that Oilco endeavoured to equip their staff with a broad and diverse skill set beyond technical competence to meet the needs of the work at the centres. As such the hierarchy could be used to inform training needs and development. Secondly, the hierarchy shows that technical competence (associated with professional training) is a base skill for work in the SSC and that there are further skills (soft and business) that are required for higher level professional work in the centres. The literature review highlighted that the professional CGMA designation (2015) sought to foster people, business and leadership skills in their competency framework for contemporary finance work. Whilst the findings of this research support this, it also provides a greater level of detail around these skills which are specific to an SSC context and could perhaps be considered by professional

accreditation bodies. For instance, Oilco are associated with a financial professional body which manages the CPD for individuals employed within their centres; perhaps the findings surrounding skills could be useful here.

The findings of this work also confirmed the 'bottleneck' structure of SSCs (Rothwell, Herbert and Seal, 2011) which may limit progression opportunities for those working within them. The interviews revealed that individuals were perhaps overly optimistic about upward progression in the centre. This was discussed with the VP for Printco's centres who believed that the current research highlighted a mismatch between what corporate HR were conveying in terms of careers in the centre and the reality of limited progression. Printco's VP believed this to be an issue that required further attention in the SSCs and something that would be investigated in the future. Despite the reality of limited progression many individuals were exhibiting characteristics of protean careers (Hall, 1996) for their self-development which might enable them to cross boundaries into new roles.

RQ3

How do individuals working in professional roles in SSCs understand and navigate their careers?

This research question adjusted the focus to people's lived experiences of career in relation to the SSC. The notions of protean and boundaryless theories of career were relevant here but not as they were originally conceived. The interaction between individual agency and organisational structures was paramount in understanding and navigating careers. Careers were bounded on many different levels (Inkson et al., 2012), were multidirectional (Baruch, 2004), self-driven (Hall, 1996), organisational (Clarke, 2013) and dynamic and ever changing with shifts in personal and work life (Mainiero and Sullivan, 2005). Individuals jointly managed their career with the organisation to build up a skill set that would increase their employability regardless of whether their future career existed with their current employer or externally (reflective of a protean approach to career management, Hall, 1996). Understanding careers within the SSC in this way would have implications for the organisation (as discussed under RQ2 in terms of developing employees) but could also be useful for individuals in understanding the reality of a career in the SSC. For instance, the interviews revealed that some individuals saw the SSC as a training ground for building skills which supplemented a finance background (such as management). Gaining experience within the SSC could potentially lead to upward progression in career trajectories. Again, this relates to the point raised by the VP of Printco's SSCs which was that individual expectations of careers and corporate HR strategies should align. In terms of practical implications, this understanding may better enable individuals to manage their own career plans and paths.

A key contribution from this particular research question is the support for refreshing academic theories on careers and approaching future studies from a boundary-focused career scholarship perspective (Inkson et al., 2012). This work has shown how the presence, shifting and nature of boundaries can shape careers (Rodrigues and Guest, 2010). This work has found that crossing boundaries is an important approach to the way in which individuals understand and navigate their careers. The prevalence of characterising contemporary careers as boundaryless careers in academic literature is misleading in the case of finance professionals in the SSC. Instead, permeation of boundaries through employing protean approaches to personal development whilst drawing on

organisational resources accurately represents the nature of careers here. There is evidence of individuals crossing boundaries, but evidence of purely boundaryless careers (Arthur and Rousseau, 1996) was not identified. This work gives weight to recent contributions to career theory that acknowledge the mutual relationship between individual agency and social structure in shaping careers (Inkson et al, 2012; Clarke, 2013) and that crossing organisational boundaries is not as pervasive as boundaryless theories suggest (Rodrigues and Guest, 2010).

This understanding could potentially guide HR in terms of workforce development in the SSC. The previous research questions have defined skills important for work in the SSC, and skills that individuals wish to grow on a personal level for their future employment security. Developing organisational schemes or work rotation which would allow for this development would benefit the employee but also create a multi-skilled workforce in SSCs. Developing appropriately multi-skilled employees could be useful to succession strategies in the SSC. Such an arrangement would be reflective of a new organisational career in action (Clarke, 2013) and could be an organisational blueprint for the new psychological contract (Guest, 2004; Conway and Briner, 2005) the existence of which is demonstrated by this work.

RQ4

Can the use of a traditional theory (Schein's career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC?

Finally, in investigating RQ4 the research recommended six potential new career anchors which were able to explain the values and self-perceptions of professional workers in the SSC. This was perhaps the largest theoretical contribution of this research. The form of five of these anchors (SSE, OC, FLX, GMC and ENS) was substantially different from those defined by Schein in 1978 and certainly warrants further study into anchors that are relevant to contemporary professional work. Although these anchors were not confirmed by CFA (as this was considered beyond the scope of the study), they were verified by the qualitative findings of this research which helped clarify the structure and meaning behind each new anchor. For instance, it was found that the notion of an international anchor (as proposed by Lazarova, Cerdin and Liao, 2014) existed differently in the SSC; in this case the international aspect was based around the type of work in a globally connected operation rather than the geographic mobility as suggested by previous research. Theoretically, the six new anchors proposed by this research for further investigation support the call for a fresh perspective on career orientations in new working contexts (also suggested by Gubler, Arnold and Coombs, 2014).

In terms of practical implications, an updated version of career anchors for contemporary working contexts could serve as a more suitable self-help tool for individual career management for finance professionals in SSCs in the spirit of Schein's (1978) original intentions for the theory. It could also be employed by organisations for job matching (especially in the four-yearly job rotations found in Oilco) to identify opportunities that are congruent with individual anchors that are based around employees' competences (such as GMC). Overall the findings surrounding career anchors suggest that anchors are environment specific and that there is further opportunity to refine new anchors to better suit new working contexts.

5.9 Recommendations for future research

Although this research has its limitations, many of these can be translated into opportunities for further research. The author believes that there is more to be added to the investigation of career anchors for finance professionals in the SSC. Firstly, this should involve empirical study which investigates the role of culturally-specific factors and although professional work exists in the same way across countries, in these centres the broader social factors that impact upon career orientations require further study. This has potentially been demonstrated in this work by the ENS anchor.

Secondly, because this work was purely exploratory there is scope to use confirmatory factor analysis (CFA) (Tabachnick and Fidell, 2006) to confirm the existence of new anchors. This would involve re-distributing the survey across a different sample (and as such was beyond the scope of the current research). The main contributions of this work were practical and therefore there is opportunity to develop methodological aspects in studying career anchors in contemporary contexts using analysis such as CFA.

In terms of research into SSCs, the author recommends future research acknowledges that centres do not fall under one umbrella term (as distinguished by the classification of sourcing and shared service types in this study). Forthcoming research should clarify the types of centres which they are studying so that issues can be fully understood. For instance, Seddon's (2008) comments that SSCs are focused on lowering costs rather than quality of customer interaction are irrelevant to this work on transformational centres but may be correct for transactional centres.

Chapter 6: Conclusion

This research set out to explore how professionals understand and navigate their careers in new organisational forms, namely the shared service centre (SSC). This was motivated by a combination of issues arising from the literature surrounding changes to professional work, new organisational forms and contemporary careers. Furthermore, exploration of these areas was justified by Rothwell, Herbert and Seal's (2011) identification of a skills gap and a bottleneck in upwards progression for finance professionals working in the SSC.

To investigate these issues this study sought to answer four research questions:

- RQ1 What are the individual experiences of work and careers for finance professionals currently working in SSCs?
- RQ2 In which ways does work in the SSC implicate professional work and careers?
- RQ3 How do individuals working in professional roles in SSCs understand and navigate their careers?
- RQ4 Can the use of a traditional theory (Schein's career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC?

Both qualitative and quantitative data were used to make informed answers to these. Data were collected from two case study organisations covering views from eight SSCs over six countries. The output and analysis are summarised below.

RQ1: What are the individual experiences of work and careers for finance professionals currently working in SSCs?

Both academics and consultancies have described a number of different models for forms of BPO and SSCs (Ulrich, 1995; Kakabadse and Kakabadse, 2000; Quinn, Cooke and Kris, 2000; Oshri, 2008; and The Hackett Group, 2012). It is erroneous to assume the term SSC implies a single meaning. This research defined SSCs through interpreting types of centre through their function and by the level or type of integration they had with the parent organisation. This provided insight into the types of professional work occurring within the centres (e.g. embedded and strategic/embodied professional work).

Based on this, a classification of different types of sourcing and shared services was created. This encompassed different sourcing and shared services types from five sources (from academic and consultancy material) roughly categorising centres by their varying functions/orientation (displayed on the x axis of the model as either transactional/cost oriented or transformational/customer oriented) and type/level of integration with the parent organisation (categorised on the y axis as independence, collaborative with business, sharing with business, or partnering with external).

This was a novel theoretical contribution to the relatively new academic study of SSCs as a contemporary organisational form. This categorisation provided a frame of reference for this research

and has the potential to inform further studies in the area by corroborating and classifying the literature on SSCs to date.

The research also demonstrated that finance professionals in the SSC were embedded in organisational contexts (Faulconbridge and Muzio, 2008; Muzio et al., 2011) but were perhaps increasingly embodied and connected with the overall operation and organisational strategy than defined previously in other contexts. In the SSC, occupational and organisational principles were in synergy with one another (Faulconbridge and Muzio, 2008). This research question provided a starting point for the research which brought about an awareness of how relationships between professionals and organisations may impact upon careers.

RQ2: In which ways does work in the SSC implicate professional work and careers?

SSC work implicated professional work and careers largely through the skills individuals sought to build or develop. Traditionally it was believed that these skills would either progress their career in an upward trajectory or enable them to maintain their current role at their organisation.

The work of finance individuals was considered to be either:

- Embedded – professional work that is enabled by technology with knowledge embedded in organisational systems, or
- Embodied – strategic professional work that contributes to the overall operation of the organisation.

Regardless of whether individuals engaged in embedded or embodied professional work, it was clear, at both levels, that skills for finance professionals in contemporary contexts extended beyond traditional technical skills and the ‘soft’ skills addressed in previous literature (as posited by Kavanagh and Drennan, 2008; Howieson, 2003; Mohamed and Lashine, 2003). The current findings showed that finance professionals had developed a number of ‘business skills’ that were more suited to work surrounding organisational strategy and responsibility for overall performance. This supported the literature on professionals and institutions which highlighted the interconnectedness between these constructs and emphasised the strategic role of senior professional workers in organisations (as suggested by Suddaby and Viale, 2011; Faulconbridge and Muzio, 2008). Subsequently a hierarchy of skills for finance professionals working in the SSC was devised, acknowledging the interlinking relationships between them and demonstrating how professionals were now adopting a business-like approach to work (Muzio, Brock and Suddaby, 2013) in response to modern organisational needs for more efficient, multidisciplinary and transnational work (Suddaby et al., 2007).

Developing these skills also provided individuals with a reference point for navigating their careers. They spoke of a personal motivation to grow competences in order to ensure future work regardless of whether this involved upwards or lateral movement, within or outside of their current organisation. This demonstrated a protean approach to development based on personal values and anticipation of changes to future work and employment (Hall, 1996). Although the interviewees were optimistic about

upwards progression the 'bottleneck' described in Rothwell, Herbert and Seal (2011) was confirmed in this research through both discussions with senior members of staff in the centres and the constriction in certain roles (reminiscent of Rothwell, Herbert and Seal's, 2011) hourglass shape) in the workforce shown by the survey data. It is this constriction of roles in the organisation that could potentially lead to a skills gap with those in foundation roles being unable to develop higher level skills. Whilst this bottleneck constrained progression, individuals (regardless of position) were still using the SSC as a resource to establish soft and business skills. This perhaps suggests a propensity to close this gap and develop relevant skills for contemporary professional work in new organisational forms.

RQ3: How do individuals working in professional roles in SSCs understand and navigate their careers?

Careers for finance professionals in the SSC were bounded on many different levels (Inkson et al., 2012), multidirectional (Baruch, 2004), self-driven (Hall, 1996), reflected contemporary aspects of organisational careers (Clarke, 2013) and were dynamic and responsive to shifts in personal and work life (Mainiero and Sullivan, 2005).

Rodrigues and Guest's (2010) call for a refocus of established theory around boundaryless careers was supported by this research. It was found that careers were more bounded than they were boundaryless (Inkson et al., 2012). Quite naturally, and unintentionally, this research reflected boundary-focused career scholarship (Inkson et al., 2012). Boundaries were recognised as dynamic constructs that didn't necessarily constrict careers but instead were events or punctuations that shaped career trajectories. Some had positive consequences and motivated individuals and complemented protean attitudes to careers. A lesser number of boundaries overtly restrained careers and these certainly weren't confined to organisational limits. In fact crossing intra-organisational boundaries, in a number of different directions (Baruch, 2004), provided opportunities for self-development.

Finance professionals were using the SSC as a training ground to develop the skills defined under research question RQ2. They were utilising both formal and informal training methods to build skills relevant to their environment and the wider business context. Previously authors have highlighted deficiencies in accounting education with regards to new and relevant skills for global business contexts (Howieson, 2003; Mohamed and Lashine, 2003; Kavanagh and Drennan, 2008). The contribution of this research demonstrates that those engaging in new ways of professional work are redefining the skills requirements for their roles in line with organisational needs.

Navigation of careers reflected elements of Clarke's (2013) new organisational career. Firstly, the majority of finance professionals in this study conveyed a desire to progress in an upwards direction within their current organisation. Some acknowledged that this may involve making a number of lateral moves to broaden and diversify their skill set before promotion. Careers were multidirectional (Baruch, 2004) in this way. New dimensions of multidirectional careers were also defined such as virtual roles and psychological geographical boundary crossing. Both of these dimensions were considered as positive directions for SSC careers that could ultimately develop personal skills and competences. There was evidence of organisationally enforced multidirectional careers which could potentially benefit individual development but also the organisation through nurturing a diverse and broadly skilled

workforce echoing themes from the new psychological contract (Pemberton and Herriot, 1995; Guest, 2004; Conway and Briner, 2005).

Although SSC finance professionals were optimistic, goals of upward progression were limited due to the flat structures and competition for a small number of senior roles. Those in senior positions acknowledged that their progression would most likely be external to the SSC either as part of businesses, branches or departments of their current organisation, or moving to another company. The implications of this disjoint could impact on staff turnover, retention and thus talent management as aspirational staff become frustrated (which was expressed by some of the interviewees). From an organisational perspective, HR and workforce management could take advantage of individual protean approaches to careers and development to offer staff personal growth through training and multidirectional careers. The current research has emphasised the important relationship between individual career agency and social structures and the potential benefits for both parties if these are approached as complementary constructs. Future research into careers should acknowledge how ideas and theories can be blended (Gubler, Arnold and Coombs, 2014; also exemplified by Clarke's new organisational career, 2013) and reflect the importance of studying careers as dynamic constructs rather than categorical states.

RQ4: Can the use of a traditional theory (Schein's career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC?

It was found that the use of Schein's career anchors did aid in understanding the values and self-perceptions of finance professionals in the SSC. Both the qualitative and quantitative data suggested that individuals anchored their work around a combination of values, motivations and competences (as suggested by Schein, 1978). However the main difference for professional workers in this study was that career anchors did not exist in the same way that Schein originally suggested.

After analysis of a revised career orientations inventory (COI), which incorporated new ideas for contemporary working (such as employability and global working) and could have potentially reflected eleven anchors (rather than Schein's eight), exploratory factor analysis (EFA) revealed just six underlying factors that explained career anchors for finance professionals in the SSC. These were skills security/employability, security/stability, organisational challenge, global managerial competence, entrepreneurship and social engagement, and flexibility/freedom. The greatest emphasis was, once again, on skills development for employability (an anchor previously suggested by Baruch, 2004). The findings indicated that concepts such as global working were merged with other constructs such as general management. High internal consistencies for these factors suggested that blended anchors were not just a mix of original items instead anchors were increasingly multidisciplinary, perhaps in response to the global and organisational context of their work.

The research found that interpretations of anchors may have changed since Schein's foundational theory which was demonstrated by the way in which the lifestyle anchor presented itself in the EFA. In this study lifestyle did not emerge as an independent anchor, rather it was an underlying part of three other relevant anchors, therefore indicating that lifestyle could now be an integral part of career

orientations (as suggested by boundaryless theories of careers; Arthur and Rousseau, 1996) rather than an exclusive separate dimension.

Newly posited items reflecting constructs of employability security/stability and global working were found to be relevant, however organisational security/stability was found to be redundant. Whilst individuals used the organisation to build skills, experiences and personal development for continued employment, it was clear that organisational security was not part of this orientation. Individuals rely on the organisation as a tool to strengthen their employability security/stability rather than the promise of a long-term job or career. This potentially emphasises the differences between the career needs of those in Schein’s (1978) sample compared to today and those engaging in new ways of working. This reinforces the relevance of this research to contemporary contexts such as the SSC.

6.1 Summary of thesis contributions

Broadly, the original contributions of this research are as follows:

Table 54: Key contributions of the research

Research Question	Key Contribution
<i>RQ1: What are the individual experiences of work and careers for finance professionals currently working in SSCs?</i>	<ul style="list-style-type: none"> ▪ A new theoretical perspective on the classification of types of sourcing and shared services
<i>RQ2: In what ways does work in the SSC implicate professional work and careers?</i>	<ul style="list-style-type: none"> ▪ Extension of established literature (e.g. Mohamed and Lashine, 2003) surrounding skill sets for finance professionals in contemporary organisational contexts ▪ Empirical confirmation of previously suggested ‘bottlenecks’ in the finance career pipeline (Rothwell, Herbert and Seal, 2011)
<i>RQ3: How do individuals working in professional roles in SSCs understand and navigate their careers?</i>	<ul style="list-style-type: none"> ▪ Careers were bounded (Inkson et al., 2012), multidirectional (Baruch, 2004), self-driven (Hall, 1996), reflected contemporary aspects of organisational careers (Clarke, 2013) and were dynamic and responsive to shifts in personal and work life (Mainiero and Sullivan, 2005) ▪ Boundaries in careers were often positive and punctuating events in dynamic careers. Protean approaches to careers motivated individuals to cross boundaries, many of which were intra-organisational ▪ There were new dimensions of multidirectional careers (Baruch, 2004) such as virtual and psychologically geographic mobile

	<p>careers which individuals believed could improve career prospects</p> <ul style="list-style-type: none"> ▪ Support for the ‘new organisational career’ (Clarke, 2013) for finance professionals navigating careers in new organisational forms
<p><i>RQ4: Can the use of a traditional theory (Schein’s career anchors) aid in understanding the values and self-perceptions of professional workers in the SSC?</i></p>	<ul style="list-style-type: none"> ▪ Recommendation for updating Schein’s (1978) career anchors to reflect contemporary contexts and new ways of working ▪ Contemporary expectations of security and lifestyle in line with new ways of working

6.1.1 Theoretical, methodological and practical contributions

The research makes theoretical contributions to academic literature on SSCs and sourcing, the sociology of the professions (MacDonald, 1995), career development in organisations and career anchors. The SSC, as a new organisational form, has been relatively neglected in the literature but serves to draw together issues from recent research on professional work and on careers. A new theoretical perspective on the classification of types of sourcing and shared services organises and clarifies previous literature from academics and consultants to create a meaningful framework for understanding concepts of SSCs.

This work has demonstrated how a refreshed approach to career theory, in this case boundary-focused career scholarship (Inkson et al, 2012), can expose important facets of contemporary careers. It has challenged the status quo of boundaryless career theory (Arthur and Rousseau) by confirming the importance of the range and the nature of boundaries that shape careers (Rodrigues and Guest, 2010). Boundaries are not necessarily constructs that constrict movement and development. A number of cases in this research established organisational or professional boundaries as motivational or celebrated the creation of their own boundaries for work-life balance reasons. Moreover, directions of careers are expanding. This study defined new dimensions of multidirectional careers (Baruch, 2004) such as virtual and psychologically geographic mobile careers.

Further theoretical contribution in this research is exemplified by a new conception of Schein’s (1978) career anchors relevant to finance professionals engaged in contemporary, globally connected, multinational organisations. The work shows that understanding the career orientations of modern professionals working in contemporary contexts requires refreshed thinking in terms of traditional theory. This has been presented in this work by the conception of six new anchors specific to the current research environment.

Methodologically speaking the work shows the value of a flexible problematization approach (Locke and Golden-Biddle, 1997; Alvesson and Sandberg, 2011) in investigating contemporary issues. This perspective allowed the researcher a degree of freedom and subsequently led to the discovery of

unexpected findings related to Schein's career anchor theory through a multi-stage approach involving exploratory interviews, qualitative and quantitative data collection in a range of organisational and cultural contexts, and finally through follow-up work with executive level key informants to clarify meaning and prevent misinterpretation of constructs.

The mixed method approach within this exploratory investigation provides both breadth (by studying two organisations over six countries) and a depth of focus (the careers of finance professionals) to fully capture a range of issues and themes in a relatively under-studied field. There is opportunity to develop this research in a number of different directions based on the findings of this study (for example confirmatory factor analysis of a new set of career anchors).

Practical contributions hold relevance for both organisations and individuals. The author recommends that organisations operating SSCs should take heed of the value of organisational training to individuals and their career paths. Firstly, providing relevant skills training may enable organisations to attract and retain individuals that could potentially fill senior roles in the future despite the flat structures of SSCs. Broadening skill sets through role rotation, secondments or projects and exposing individuals to the whole business operation may also attract and retain employees with the ability to progress therefore making realistic succession plans to fill the gap defined by Rothwell, Herbert and Seal (2011). The importance of the relationship between individual agency and social structures in career navigation has been emphasised and it has been shown that the new psychological contract (Pemberton and Herriot, 1995; Guest, 2004; Conway and Briner, 2005) can benefit both parties. Professional bodies may take recommendation from this work to increase the relevance of accreditation in organisationally driven working contexts. An empirically confirmed version of the new career anchors could serve as a self-help tool for individual navigation in line with Schein's original intentions for the COI.

A potential limitation of the work is that it does not empirically confirm the existence of new anchors through confirmatory factor analysis (CFA). This study set out to investigate these constructs and empirically validating these was considered beyond the scope of the research. This is a potential area for future research which was not investigated in this instance given the breadth of the mixed methods approach and the amount of qualitative data and analysis required in fulfilling the research questions. Secondly, the level of involvement the organisations had in the final selection of participants for this study should be acknowledged. Organisations may want to represent their business through their driven and aspiring employees. Finally, the research could have paid greater attention to the impact of culture on perceptions of career. The survey sample was not evenly divided across cultures (for reasons that have been explained) but the results were considered together given the globally integrated nature of the organisation studied. Perhaps a further avenue for research would include culturally specific studies to address the issues in this thesis, however this was considered beyond the scope of the current research.

To conclude, this exploratory work has confirmed the interplay between professional work, new organisational forms and careers and advocates a holistic view in explaining 'messy' business contexts (Parkhe, 1993). It thoroughly explores the constructs of finance careers in SSCs for the first time and as

such has a number of practical and theoretical contributions. This research is intended to be the foundation for many other lines of enquiry and ultimately illustrates how traditional assumptions around professional work and careers are being challenged by new ways of working in contemporary organisational forms.

Glossary of key terms

Term	Definition/Summary
Adding value/value creation	Refers to the development of capabilities and competences within the overall organisation (in line with RBV); examples include increasing the capacity or resources for core business and access to specialised knowledge (Maatman, Bondarouk and Looise, 2010).
Advanced marketplace SSC	A type of SSC that allows clients greater choice in creating most cost effective and competitive services (Quinn, Cooke and Kris, 2000).
AICPA	The American Institute of Certified Public Accountants.
Basic captive centres	Perform work for the parent company exclusively as a separate entity (Oshri et al., 2009) similar to shared services however, location is specified in their description. They are generally located offshore from the parent organisation.
BPO	Business process outsourcing.
Centralisation	Where functions are taken out of the control of business units and moved to a centralised location (Shah, 1998) e.g. a headquarters pushing policies out to divisions.
CGMA	The Chartered Global Management Accountant. A professional designation to foster "a worldwide standard of professional excellence in management accounting" established in 2011.
CIMA	The Chartered Institute of Management Accountants.
CIPD	The Chartered Institute of Personnel and Development.
Client	A user of a service. Tends to be more collaborative with the design and type of service, in terms of the SSC the client could be the branches of an organisation that it serves.
COE	Centres of excellence. Transformation-based services which combine individuals and teams who have a detailed knowledge and expertise in a professional area (Ulrich, 1995).
Consortia	A sourcing option whereby an organisation partners with external parties to provide specialist in-house services with the objective of achieving scale economies (Kakabadse and Kakabadse, 2000). Similar to hybrid captive centres.
Customer	A user of a service. In terms of the SSC the customer could be the end user.
Decentralisation	The process of dispersing functions, powers, people and/or resources away from a central location or authority (Furniss, 1974).

Deprofessionalisation	The prediction that professional occupations would lose their unique qualities such as monopoly over knowledge, public faith in service ethos and authority over the client because of changes in how professions exist; proposed by Haug in 1973 with regards to changes in the medical profession at the time.
Divested captive centres	Provide services externally (Oshri, 2008) over a range of transactional or transformational tasks. Similar to spin-off sourcing.
Embedded professional work	Work embedded in a system or a process whereby an individual could carry out the task with system knowledge as opposed to being enabled by a professional understanding of the work.
Embodied professional work	Work that relies on professional behaviours and knowledge, rather than systems, including traditional traits (as defined by Millerson, 1964) such as expertise and specialist training but also encompasses the newly defined softer skills such as business acumen, decision making, and strategy (Howieson, 2003).
ERP system	Enterprise resource planning system. A business process management software that links all areas of an organisation including functions such as human resources, financial systems, distribution, logistics, ordering, manufacturing and so on (Chen, 2001); brands include SAP and Oracle.
Function-centric centres	Regarding types of SSC. Focused on complexity reduction e.g. simplifying and automating processes (The Hackett Group, 2012).
GBS	Global business services. A broader model of shared services that encompasses services provided both in-house and by outsourcing providers. They are truly global in presence and processes, utilising geographic scope and taking advantage of labour arbitrage (The Hackett Group, 2012).
Hybrid captive centres	A type of SSC or captive centre that works with both internal and external parties to provide services (Oshri, 2008). Similar to consortia.
Insource	A sourcing option that focuses on capability investment to shape new strategies in support functions, purely internal (Kakabadse and Kakabadse, 2000).
Institution	A social structure “composed of cultural-cognitive, normative, and regulative elements that, together with associated activities and resources, provide stability and meaning to social life” (Scott, 1995, p. 33).
KBE	Signifies the role of knowledge (such as the intellectual capital of professionals) in creating value in both organisations and national economies (Drucker, 1969).
Marketplace SSC	A type of SSC that aims to reduce costs and improve service quality for increased competitiveness (Quinn, Cooke and Kris, 2000).
M-Form organisations	Multi-divisional form organisations whereby the firm is split into autonomous divisions or units with headquarters where strategic decisions are made. Support services are usually embedded in different divisions.

New careers	Includes boundaryless models of career (Arthur and Rousseau, 1996), protean (Hall, 1996), portfolio (Handy, 1984), post-corporate (Peiperl and Baruch, 1997) and kaleidoscope (Mainiero and Sullivan, 2005) forms of career (Arnold and Jackson, 1997). Working for numerous organisations, non-linear progression and self-supported career paths.
New organisational forms	Such as outsourcing and SSCs; these forms have increased connectedness between units driving efficiency and the flow of information between them (Bartlett and Ghoshal, 1997). This way of working impacts upon professional work (Smith, Morris and Ezzamel, 2005; Herbert and Seal, 2012).
NWP	New working practices. Worker involvement through empowerment and autonomous group working (Otley, 1994); examples include Lean, Just-In-Time, Six Sigma.
Opco	A shortened version of 'operating company'. This was a Printco-specific term which was used to refer to the divisions which the SSC served.
Outsourcing	Often understood as 'contracting out' whereby support functions or work are performed by an external third-party provider.
Parent organisation	Refers to the organisation governing the SSC which is associated with a brand, product or service. The parent organisation (and its divisions) is often considered the 'client' of the SSC.
Process-/service-centric centres	Regarding types of SSC. Focused on operating excellence e.g. decision support and improving response times (The Hackett Group, 2012).
Profession	Context for professional work; a set of occupations that share common experience and identity (Goode, 1957). Perhaps less important in understanding professional work (Evetts, 2011) compared to understanding the processes involved within professions (such as professionalisation and professionalism).
Professional person	An individual working within a profession characterised by a high level of education, knowledge and training (Covert, 1917; Parsons, 1939; Friedson, 1984); and individual of authority in their respective field.
Professional project	The common objective of an occupational group to translate resources into social and economic rewards and to advance the cause (Larson, 1977).
Professionalisation	The process used to achieve professional status of an occupation (Evetts, 2011).
Professionalism	A system of values which act as a moral guardian of public interest transcending any commercial interests (Durkheim, 1992; Brint, 1994; Freidson, 2001; Suddaby and Greenwood, 2005). Forms of 'commercial', 'corporate', and 'market driven' professionalism exist in the literature whereby it assumed that the interest of some professionals will tend to be in pleasing their customer, client or stakeholder rather than fulfilling their professional responsibilities (Greenwood et al., 2002).

Proletarianization	Whereby there is an increased distance between lower and higher skilled work (Oppenheimer, 1973); original concept was inspired by changes to the medical profession.
RBV	Resource based view of the firm (Penrose, 1937); making organisational decisions based on building resources for competitive advantage.
SME	Subject matter expert. This was an Oilco-specific term defined by individuals that have specialised in their profession and now conduct work in one area (e.g. tax).
Spin-off sourcing	Services created for external clients based on services provided to internal clients (Kakabadse and Kakabadse, 2000). Similar to divested captive centres. Driven by demand not price, seeks to build up a brand around services and create revenue generation.
SSC	Shared service centres; the concentration of company resources performing activities that can range from transactional or transformational to serve multiple internal partners at lower cost with higher service levels. Objectives of centres can be cost orientated although in many cases are customer orientated with the endeavour of building organisational competences in services or creating an independent model for external motives. Shared services vary in their form and their motives which are based on overarching organisational strategies and maturity.
TCE	Transaction cost economic view of the firm (Coase, 1937); concerned with direct costs to a firm and efficiency.
Traditional career	Organisational careers (Weber, 1947) where individuals work for a single organisation with upwards progression supported by the organisation.
Transactional work/services	Tasks (or centres that perform tasks) that are periphery to an organisation's core operation e.g. support functions.
Transformational work/services	Tasks (or centres that perform tasks) that contribute to the core product or service an organisation provides. Support functions such as management accountancy can be considered transformational if they shape the overall strategy and direction of a firm.
Value-centric centres	Regarding types of SSC. Focused on business enablement e.g. business intelligence and collaboration (The Hackett Group, 2012). Considered the most mature form of SSC.

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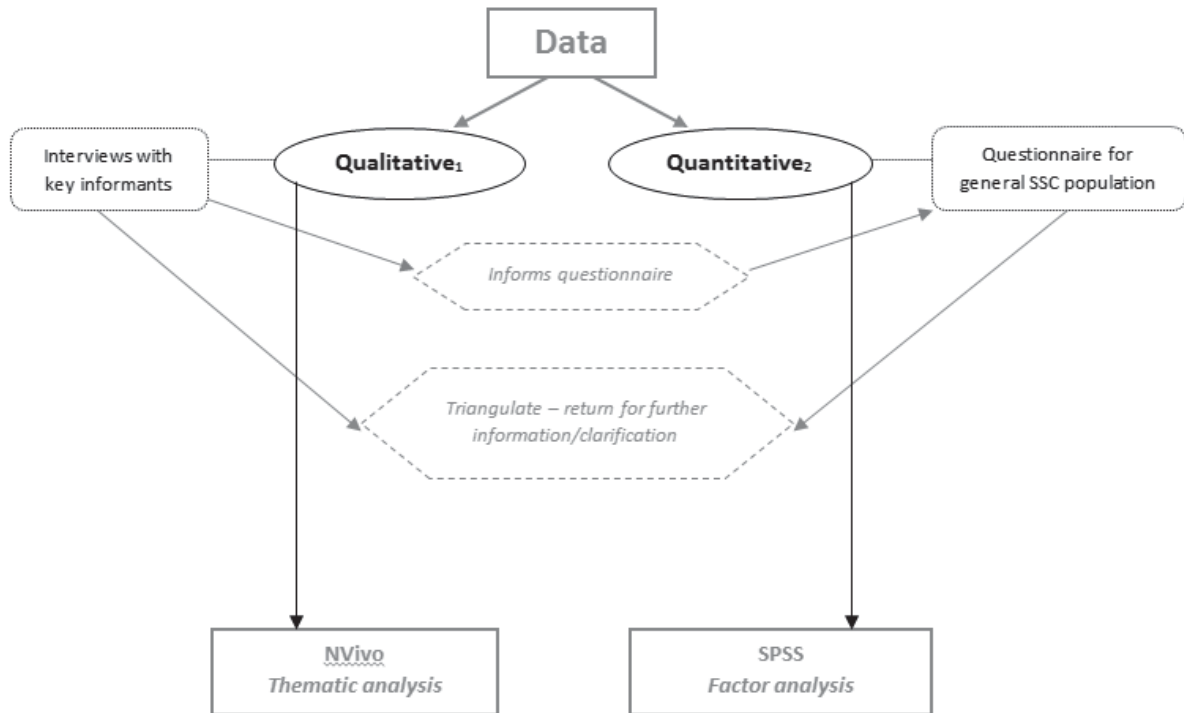
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Appendices

Appendix 1: Data collection strategy



Appendix 2: Sample forum agenda



Agenda: 16th CIMA-Loughborough Shared Services Forum

16th May 2013

The 16th meeting of the Forum will be hosted at Loughborough University by the School of Business and Economics. The theme of the forum is 'Transformation of the Finance Function through New Business Models'.

- | | |
|---------|--|
| 9.30am | Coffee on arrival, informal networking |
| 10.00am | Welcome to Loughborough
Professor Angus Laing - Dean of School |
| 10.10am | Introduction
George Glass - CIMA Past President |
| 10.20am | Opening remarks: Relevance regained through new business models
Robin Bellis-Jones, Chair CIMA Research & Development Committee |
| 10.40am | Finance transformation in three acts - 1997 to 2013;
Ian Herbert - Loughborough University
Case studies i) E.On - with John Morgans
ii) Interfleet Technology - with Richard Tapping* |
| 11.00am | Break out group discussions |
| 11.30am | Coffee Break |
| 11.45am | Plenary session: the shared services journey reflections and opportunities
Key executives will lead a panel discussion of the feedback from the groups |
| 12.30pm | Lunch |
| 1.30pm | Competing in the Global Knowledge-based Economy Business Process Management: offshore case studies
Mike Weston - Malaysian Development Corporation |
| 2.15pm | Break out group discussions |

- 3.00pm **Afternoon Tea**
- 3.15pm **Dr. Arul Sivagananathan- Sri Lanka Association of Software and Service Companies**
- 4.15pm **Reflections on the day and topics for future discussion**
Ian Herbert, Andrew Rothwell
- 4.30pm **Next meeting and close**
- 4.45pm **Networking Supper**

Shared Service Centre Annual Forum

16th May 2013

The Chartered Institute of Management Accountants and Loughborough University are pleased to announce the Annual Meeting of the Forum will be hosted by the School of Business and Economics.

Theme: 'Transformation of the Finance Function through New Business Models'

Leading speakers from the past 15 meetings will provide a reflection on the transformation journey thus far and to lead discussions about future challenges and opportunities.

Normally the meetings are restricted to those organisations already operating shared services so that best practice can be shared and sector contacts made. In addition, this meeting's agenda is designed to appeal to those senior executives responsible for setting the strategic role and structure of the finance function and who may be considering the options for setting up or developing the scope of their existing shared services.

The meeting will start with a summary of finance change over the past 25 years, starting from the challenge of Johnson and Kaplan's (1987) Relevance Lost Agenda and the subsequent development of the balanced score-card (Kaplan & Norton, 1992) and empowerment (Johnson, 1992).

Ian Herbert will then introduce two case study organisations and the story of how they underwent a process of fundamental challenge to their management control systems. First, through operational empowerment and the reorientation of the finance function from scorekeeping to scoremaking. Second, as ongoing rebalancing of divisional autonomy and central control. Third, through the development of shared services and standardised IT platforms.

The third session will be finance globalisation. Whilst previous meetings have been held around the world, and the subject has permeated most topics, it has not been a headline agenda item. The intention is to redress that by exploring the way that the internet enabled, global, knowledge-based economy is transforming the nature and location of finance. Even those organisations that have a purely domestic focus now have to benchmark themselves against global standards and best practice.

To reinforce the globalisation agenda we have asked two offshore locations to explain how offshore locations are now helping to reconfigure how finance work is thought about and performed.

In keeping with the style of previous meetings there will be plenty of opportunities for discussion and networking. As such places will be limited. The day will start at 9.30am for 10am and conclude at 4.30 followed by a networking supper at a local bar/restaurant. We hope you can join us for what should be a stimulating and thought provoking event.

About the Forum

The objective of the CIMA-Loughborough Forum series is to bring together senior leaders in the field of FSSCs in an open and collegial manner to examine the common challenges faced by the continued evolution of the finance function and to share best practice. Meetings are held quarterly with an annual event in May. Past venues in the UK, Eastern Europe and Asia have included, Rolls- Royce, M&S, Shell, The Research Councils and The Department of Work and Pensions, HP, DHL, HSBC.

Ian Herbert, Deputy Director of the Centre for Global Sourcing and Services, Loughborough University said, "We work closely with CIMA and their members to identify key topics of interest with both an academic and business focus. The Forum format provides an open platform for discussion, peer to peer, and the resulting papers are available to CIMA and Forum members to digest and discuss."

Appendix 3: Examples of previous participants at Loughborough-CIMA working forum on shared services

Organisation	Industry/Sector
Aviva.....	Insurance
Balfour Beatty.....	Infrastructure
British Airways.....	Airline carrier
Capgemini.....	Consultancy
Department for Work and Pensions (DWP)..	Public sector
E.ON.....	Energy supplier
Glasgow City Council.....	Public sector
HP.....	Information technology
ITV.....	Television network
KPMG.....	Consultancy
Network Rail.....	Rail infrastructure
RCUK.....	Research councils (government body)
RICOH.....	Imaging and electronics
Rolls Royce.....	Car and aero-engine manufacturing
Saint Gobain.....	Construction and materials
Shell.....	Oil and gas
The Hackett Group.....	Consultancy

Appendix 4: Interview prompt

Semi Structured Interview Prompt: Exploring Career Anchors in Shared Service Centres

This research project aims to explore the roles and careers of senior management accountants and professionals working within shared service centres. I will be asking questions about your background, your role and the structure of the organisation you work in, training schemes and your personal progression and career path. Please don't hesitate to ask if you would like a question repeated or whether you would like to skip a question and return to it at the end.

The interview will last for around half an hour and will be recorded. You are entitled to withdraw at any point and your data will be destroyed. This interview is strictly confidential and your identity will only be known to myself and my supervisors.

Do you have any questions about the interview before we begin?

Date:

Participant:

Organisation:

Start:

Finish:

Background	How many years have you been in the accounting profession?
	What have been your previous job roles?
	Have you previously worked in another SSC?
	<i>If yes: Where and for how long?</i>
	How many years have you worked within this Shared Service Centre?
	Did you receive any organisational training for your role?
	<i>If yes: Please describe</i>
	Have you had any professional training for the role?
	How did professional training prepare you for your role?
	Do you belong to a professional body?
	<i>If yes: What is your level of membership?</i>

	Have you belonged to one in the past? If so when and for how long?
	Do you undertake CPD?
	<i>If yes:</i> What are your preferred CPD strategies?
	<i>If yes:</i> Does your organisation support you in this?
Role and structure	What is your job title?
	What are your responsibilities?
	Who do you report to?
	How many people do you manage?
The organisation	If you were to move on from your position how do you believe the organisation would fill your role in the future? Within the organisation or from outside?
	What skills and capabilities would be required?
	How do you see the internal labour market here? Is there the potential for internal progression or redeployment in your view?
	Is there a set career path or plan to develop skills in general for junior staff in terms of working in the SSC industry?
	Within your organisation what would be the next career move for somebody at your level or in your role?
Personal Progression	What skills do you have that you believe will help you secure your next role?
	Do you see any barriers to career progression (in the organisation, or your role)?
	<i>If yes:</i> Could you please describe these?
	How do you see the state of the internal or external labour market? Would you find it easy to get another job if you wanted to?
	Do you believe that the brand your existing organisation has created would help you get a job in the future if needed? Why?
Personal / Anchor related questions	What general place does work have in your life? What is your work-life balance like?
	What is the most important career need that you will not give up when forced to make a career decision?
	What aspects of your career have you enjoyed the most? Or found most fulfilling? Why?

	As you look ahead in your career, what things do you look forward to (or want to avoid)?
	How do you see yourself, either as a senior functional or a technical manager in your current role or a general manager?
Closing	Are there any other comments you have about your job, your work or your career?

Appendix 5: Sample interview transcript

Interview with [CENSORED]

30th January, 2014 at Oilco Centre, Glasgow. This interview has been heavily censored to protect the identity of the case study organisation and the interviewee.

Present:

Name	Company	Key
Stephanie Lambert	Loughborough University	SL
Censored	Oilco	XX

Interview starts:

SL: Is your background accounting?

XX: Yes

SL: How long have you been in the accounting profession for?

XX: Twenty years.

SL: And before you worked for Oilco, what were your previous job roles?

XX: I started out at [censored] and I trained as a Chartered Accountant there. I then qualified and moved into the sports division as Financial Accountant and then I moved into [censored] shared services and was there four or five years. I moved from being cash and expenses team leader and gradually got promoted up to the manager of the shared service centre. That was offshore in Budapest. So my final six months was transitioning that activity. Then I went to [censored] which was a manufacturing company down in Irvine and I was the project accountant for a year. I then had a career break to have my first child and then joined Oilco seven years ago.

SL: You have worked in a shared service centre before, just at [censored]?

XX: Yes.

SL: You have told me that you have worked at Oilco for seven years. What was your entry point at Oilco? What was your first job role here?

XX: I was Senior Manager within Manage Close within account reporting.

SL: How have you progressed to the role that you are in now?

XX: I started there and I was responsible for fixed assets, manage close and intergroup. And then intergroup moved out of manage close into revenue and so I remained on fixed assets and reporting. I then took on a global project trying to look at how we could standardise the activities in manage close. When I came back from maternity leave I was asked to take on a

temporary assignment covering somebody else's maternity leave – a lateral move in cash management. I was there for a year and that resulted in me being part of a team that won two CFO awards which is the equivalent of OSCARS for Oilco. One was a divestment activity so I was in charge of the cash management of that divestment to ensure that we could meet all our deliverables. To ensure that the divestment was made in our contractual arrangements, and then after that activity I went back to manage close for three months and then was promoted to this role which I have been in for fifteen months. We work in windows so I will be in this role for about three to four years.

SL: What is your current job title?

XX: I am [censored]. I probably should also say that I joined Oilco and I have never worked five days, I always work four days or four and a half days. So I was recruited on a part time basis.

SL: Do you work all of your hours at the office? Or do you travel with your work, or do you work from home?

XX: Yes. Most of my time is at the office. There is some travelling.

SL: What are your responsibilities in your present role?

XX: My role has grown within the last fifteen months. So when I first joined I was responsible for some global applications and we work with the business in terms of what they want to do to enhance the application. We work with IT to actually develop it and we work to budgets. So we are basically taking what the business is looking for, translating that into our requirement and then testing it with IT and promoting it into production and into the IT environment but ending all the change management as well. So that was the original role. We do that for a number of assurance applications so that we have the store application which is the balance sheet reconciliation for the whole of Oilco. We have company file which keeps the Oilco hierarchy so subsidiary parent company which it is very important that we keep up to date. We have the assurance planning and action tracking tool as well. We also have the global finance matrix tool, so my team actually support that in getting the actual matrix changed, make sure the reporting is accurate and we also have some self-developed tools around incident management for finance operations. Also we have global standard design so by that I mean people, when they get access to the ERP, we do it based on pre-defined rules - however we are not particularly standard in finance operations. So across the last year we instigated a project to get us compliant with the standard organisational design model. We have moved our compliance rate up to 89% and then across that time there have been more regulations coming in to my team to support other applications and to take on activities surrounding those applications. I am trying not to be too detailed but to give you enough detail.

SL: Ok, thank you. Who do you report to?

XX: I report to the [censored]. He has my activity and he also has integrity due diligence which is screening Oilco's partners to make sure we are trading with appropriate people. He also has another tool called the MOA tool which is around Mile of Authorities [00:5:41] so we know who is approving what and if they have the authority to do that. He has Control Deploys as well

which is deploying financial controls out into the business. So he has teams across all five centres.

SL: How many people do you currently manage?

XX: Twenty two in my department, not directly but they are in my department. I have six direct reports team managers and they manage and that is based on Glasgow and Chennai.

[00:06:22]

SL: In terms of your role have you received any kind of organisational training provided by Oilco?

XX: Yes. So when I went into my role I became a leader of the community so there is an eighteen month programme for leader of the community and that involves the first three months you do in role and you get feedback and you assess your strengths and development areas as regards the leadership attributes - of which there are four. Then I had a face to face training session where you meet other people who do not work in finance and encompass all parts of the business. You work on understanding those themes more and then you back to the work place for another six months and you do more capability building in your role. There is a second set of face to face with the same people for three days and then many other times in the role. So that is really around leadership capabilities and your brand and the impact you have on your department.

SL: Are you currently part of a professional body?

XX: Yes I am a Chartered Accountant, part of ICAS.

SL: Has any professional training which you have had through that helped you with your role?

XX: I would say that my qualification in the first place by being an external auditor in Price Waterhouse and did my exams through a number of disciplines. So I would say in terms of exams the background you get so for example IT the background regarding how you do a project, testing implementation all these kind of things and the risk factors I did that as part of my training to become a Chartered Accountant. I think that my audit experience, when I was going round, was good in terms of multi-tasking and building relationships. No one likes auditors. So you have to go into a different company every two weeks and build relationships so that you can actually audit people and the processes. So I think multi-tasking; collaboration; building relationships and risk management have all helped me in my current role.

SL: What sort of things do you do for continuous professional development?

XX: For ICAS... actually because I work for Oilco I am exempt from having to fill out the forXX because there is a recognition that actually with Oilco you are developing professionally all the time. In terms of my professional development it is really looking at the job tenure I have. So basically I have got a lot of experience on certain areas. So managing people which you are always developing and you are never quite there. So there is always some development around that. I also wanted to get some official project experience so I became a qualified green belt this year. Again Oilco provides the training and I had to pick the project but they provided the in

house training and the coaching so that I am a qualified green belt. So, again, this is good for continuous improvement. So each year in discussion with your line manager you look at your strengths and your development. It can either be for the role you are in just now or it can be for your next role. Following that you come up with actions but ultimately it is down to you to drive the development. For me this year, I do a lot of project management but I did not have anything official to recognise it so I wanted that official tick in the box.

SL: This is a hypothetical question. If someone was to move into your role what sort of skills and capabilities would that person need?

XX: I think the great thing about working for Oilco is that there are five thousand employees and if you look at all the big leaders in Oilco they tend to be mature people who have had thirty years in Oilco. So the intention is to try and grow talent internally. So the aspiration would be that someone would come from internal to get my role. I think sometimes it just depends on the amount of roles come in at that time. So if we are in a growth situation and we have lots of migrations then sometimes we take the strategic decision to recruit externally to build up that talent pipe line for the future. My expectation would be that it would come from internal. In terms of capabilities I would say an experienced leader of people; ability to deliver results through others; to create a vision; to collaborate with stakeholders; to have difficult conversations regarding what is possible budget restraints; resource constraints; some IT background in terms of understanding the basics and some change management and project management experience. But I think a real passion for change and a real passion for taking processes and improving them and getting the most out of our applications so that we can actually support the processes to the best of our ability but equally sometimes it is just not possible so by having those conversations and setting those expectations up front with our internal stakeholders.

SL: How would you expect a balance between technical skills and general managerial competences to sit?

XX: I would say that at the moment I am a general manager I have moved around a lot of different processes; I have my accountancy core set of skills but I think my strengths are that I can manage people who are the technical experts. I can direct them and coach and develop them so that they can actually do a lot of the work themselves and they can see themselves stretching and getting outside their comfort zones. I think you need to have enough of the technical experience to ask the right questions but I think it is about asking the right questions and setting the framework. So for example we are doing this project - what are the things we have to think about; let's create a run book. But in terms of the technical input into that I would expect the team to provide here is what has to happen in the application but I would be providing the framework and the change management and perhaps some of the softer skills that technical IT people do not have. Which is really about collaboration and communication but working with them to develop that. So that we give a rounded package.

SL: How do you see the internal labour market at Oilco? Is there potential for more progression from your role?

XX: Yes. I think in any hierarchical role the number of roles gets smaller as the grades get higher. But that said there are a lot of opportunities. It depends on your own anchor points but this is a

global company so you can go abroad, there are other disciplines other than finance. There are virtual roles so I would say we have an open resourcing system so people can apply for any role once your window is open. You need your sponsorship from your line manager and some local internal referees but actually I would say the market is quite buoyant in terms of the internal market. There are a lot of opportunities and I think that is the benefit of working for a global company. So you do not look and think that 'I am going to be in this role forever because the person above me is not moving'. There is a regular turn over at certain levels in terms of job tenure and you have a lot of development discussions so that you know what you want to do and you have a match with your line manager in terms of what they think you can do as well.

SL: So those discussions are they formal or are they informal?

XX: The discussions are reasonably informal but actually we do have a couple of things in Oilco so we have a performance ranking. So we have a ranking discussion and you get a number at the end of the day. So you will know how you are doing performance wise. It comes down to a number. We also have a current estimated potential. So you actually have an assessment on you done to say that this is the highest grade you can get to in Oilco. So again that is something they will discuss with you so that you can see what their thoughts are. People have sometimes overreached their current estimated potential so there are some formal mechanisms which prompt these conversations but I would say that most of the conversations are done in a more informal way on a regular basis and you use the documentation and the framework as a prompt for these discussions.

SL: In Oilco what would be the next career move you would be looking at, hypothetically?

XX: I believe I would be aiming for an upward move but I also work four days so there is limitations into my next role. So the things I think about are flexibility; I am mainly office based but can I sometimes work from home? With regards to travel I don't want to be away from home all the time and I do not want to uproot my family and move somewhere abroad. So that limits my options. So what I have done is selected a couple of roles that I could see as my next move within the centre and the conversations I have with my line manager to say do you believe that I have those capabilities and competencies at this point or is there anything I should be doing to close those gaps?

SL: Would any of those roles be in the form of virtual roles at Oilco?

XX: Yes. My personal view is that I do not want to do a virtual role as I like the office and I like to be with people and build a community within the workplace and that is part of my motivations. But there are a lot of virtual roles, but I do not want to be at home by myself on the phone all the time. That is not something I want to do.

SL: What skills do you think you have that would help you secure your next role?

XX: I would say that it would be my performance over the last seven years in terms of my performance against my peers; my ability to move around different processes and learn very quickly; to create a vision for that department; to deliver that vision; to work with others and to really develop them and stretch them so that people come to me and say I did not think that I could do that but I have. And they get promoted to other roles. So I think it is about you join a

role and you are there for a period of time. I like to reflect on how I have left it. I have left it better than when I joined it. And also when I move on people have a clear direction and they can build on the success that we have created and they can see how they will continue on that.

SL: Do you see any barriers to career progression?

XX: Yes I am a woman and I work four days. Oilco is very supportive but it does limit some of your roles for you to progress. There is an expectation that you might go abroad and do a steer and that is not going to suit me. Equally there are certain roles that more travel is expected and required so therefore that is not something I can do as I have two small children and I do not want to be away a lot of the time. But that said we do have a lot of good role models in Oilco who are more senior and if you go up the chain and look at the finance operations team very human, you look at the board – very human. So there are constraints. Generally Oilco is very supportive of flexible working. Providing you deliver your job they are very supportive. They basically let you get on with it. You have the flexibility which for me is the key thing as a working mum.

SL: In view of the external labour market in terms of shared services. Do you think you would find it easy to get another job if you wanted to in shared services?

XX: I think in terms of what I can offer - yes. I think in terms of the roles which are available – I do not think that there are a lot of roles which are available just now. Yes, I think the experience I have had now in [censored] and Oilco I believe that would stand me in really good stead for getting another role in a shared service environment. It is a very particular kind of environment.

SL: Do you think that the brand that Oilco has around shared services would help you secure another role?

XX; Yes definitely because Oilco is seen as one of the leaders in shared services and George does a lot of networking with the relevant shared services and really it is about us saying what we have done on our journey and them saying 'how can we learn from you?'. I would say it is mainly us giving insight as opposed to us necessarily taking back. However, that said, there are some areas we can continue to improve on particularly in our control free work environment which we are learning from other global companies, but in terms of shared services we are seen to be ahead. One of the path finders.

SL: Do you feel that you work for Oilco as part of the finance function or as part of Oilco in a shares service centre?

XX: That is the challenge of centres as you can feel quite removed from the business and also can feel a little bit of a second class citizen. But I think over the last five years finance operations has really demonstrated that it can partner with the business and I think that has really changed now. Five years ago, yes we were more subservient, we were providing services and the expertise on the business was onshore but I think over the last five years on the activities we have built up and maturity I would say that has changed. We are now seen as people who can partner and can offer solutions and are indeed expected to do that. The knowledge of the business and the organisational memory is now sitting in finance operations rather than on shore. So I would say that has changed. For me personally I think we can be quite removed

from the business in terms of I do not think sometimes that people feel the passion of if Oilco is not doing that well do you feel the pain: do you go to a Oilco garage and buy your petrol there? I do not think that some of the staff in the shared service centre really feels that connection. But that is something we try and do, as well as explain the results and build that connection.

SL: So do you feel that connection?

XX: I feel that connection, yes. I am proud to work for Oilco and I am proud of what we do in our innovation but I think it is a challenge to get people to believe that they are connected to the business as it can feel quite remote. I know over the last couple of years we have tried to brand the department. So for example three years ago you would not know we were part of Oilco there were no pictures; no signage nothing. So that has been changed over the last few years. I think also over the last six months we have tried to really get more connection to the retail side of the business. So we have had someone coming in and explaining about retailing and getting a pride about the investment that takes place in the North Sea. [censored] That is to try and get people to understand and share that passion. I still think that it was only recently that I made the connection with retail – up to about six months ago we did not actually talk to them so that is changing. So we are continuing to do good things I think but I think there is still some way to go on the journey in terms of the staff. I think it is coming now more to the leadership level but it is not quite there in terms of staff.

SL: What kind of general place does work have in your life? What is your work/life balance like?

XX: I work four days – I don't work on the weekends. When I am here I give 100% and I really enjoy my career. It is very challenging and I qualified for a reason but equally I work to fund my life and I have two young children who need a mother so that is where it sits in my life. I am quite focused. When I am here, I am here. When I am at home, I am at home. I do not have a lot of chats at the coffee machine and I do not fuff around because I am trying to do a five day job in four. Whereas when I am at home I try to spend quality time with my children. It is very rarely that I have to log on in the evenings or the weekends to finish certain things.

SL: In terms of your career needs, what is a career need which you would not want to give up if you were forced to make a choice?

XX: Flexible working.

SL: So far in your career generally and at Oilco what have been the aspects of your career that you have enjoyed the most?

XX: I would say developing people and seeing them progress. I think that is the key thing. It is all about people really ultimately. It is no good me having these good ideas and doing all the work myself it is about getting people out of their comfort zone; giving them the stretch and the coaching and at the end I can see the success and the feeling of reward that they have about doing something they thought they would not be able to do. Seeing them progress. In my team I have had two promotions in the last three months based on the fact that they have done work over the last year and really stretched themselves. I know that they at times felt the discomfort and the frank discussions I have had about expectations but now they can see the reward in terms of the achieved promotion. That is the best part of the job.

SL: As you look forward into your career are there any other aspects that you look forward to?

XX: I think probably more virtual teams to cover more centres. At the moment it is predominantly Glasgow and I have managed projects across a number of different processes and centres but never had an organisation across a number of centres.

SL: You have started off as a technical person. Do you now consider yourself more of a general manager than a technical person?

XX: Definitely. I am the manager with the core competence of finance and I think I am a qualified accountant so I think that is my core. I need those to do my role because you need to be able to add value technically to the team that you lead but I have not gone through n one particular process and developed that particular expertise in that process. I have moved around processes and that is what I enjoy. I get bored if I sit in a process too long.

[00:25:36]

SL: Do you think if someone did your role in the future that they would need a professional qualification?

XX: I think more and more possibly. My role is changing at the moment so beforehand I would have said probably more IT background but I think now we have to partner with all the processes and we need understand what they are doing from an assurance perspective from our balance sheet reconciliation perspective. To do that and to bridge that gap I think a qualification or at least qualified by experience would be required. I think it is developing over time.

SL: Is there anything when you look ahead in your career that you would want to avoid?

XX: Stagnating. I do not want to do the same job for lots and lots of time. I enjoy a fresh challenge every few years to move into a different role and because I have children and I am not going to do lots of studying my development is in role. The best way to do that is to change your role regularly so you do develop and stretch yourself and get outside of your comfort zone. You also build different relationships and networks.

SL: Have you got any other comments about your job, your work or your role which you think are relevant to what I have been asking you about?

XX: I think the shared service centre is a particular environment and it is not for everyone. It is very process driven and sometimes you almost forget well does it make sense that we process the invoice in Manila and then it goes to five different places. So an invoice by the time it gets accounted for could have been through four different centres. You start to take that for granted a bit. Someone coming in they say they are trying to report but I am talking to all these different areas and virtual working. For me I really enjoy it and it is an area that I particularly enjoy but it is a particular environment and it is not for everyone. We can be quite siloed and I think this is when the leadership team has to work across those silos and build those relationships otherwise you could get quite disjointed. I think sometimes the sheer scale of the organisation you can find that there is a bit of bureaucracy or things take longer than you would like. There is a

process for everything, nothing is discretionary really. Again some people can find that a little bit frustrating because they want to do things faster but there is a process. It can be seen as being bureaucratic. I think if you can get past all that, and I am fine with that, I think it is a really great environment to work in with lots of opportunities and you really get to see a lot of different areas. Finance operations now touch so many parts of the business you can really get a particular set of experience here. I would say now that Oilco are recognising that in the finance area so people move into finance operations into an shared service centre to get a certain type of experience if they want to progress within their career. Whereas before that was not the case. It would say it is part of a top person's career journey. That is very positive.

SL: So you see your future at the shared service centre not out in the business?

XX: Never say never. I think my next career move will be within the centre but after that one, if it is right for the family, in the business. I would say that as you get up in the centre in Glasgow the career roles and the grades become fewer and fewer and therefore realistically to expand you would have to move into business.

Interview ends, duration 00:29:48.

Appendix 6: Consent form



Anchoring Professional Careers within the Shared Service Centre

Primary Researcher: *Miss Stephanie Lambert*

Supervisors: *Ian Herbert and Andrew Rothwell*

This research study is exploring the role of Management Accountants (MAs) working within Shared Service Centres (SSCs). The work is focussing upon the career progression and career values of the MA in the SSC. The PhD project is sponsored by the Economic and Social Research Council (ESRC), Chartered Institute of Management Accountants (CIMA) and Loughborough University.

The interviews will be recorded. Please indicate if you are not happy with this and alternative arrangements can be made. The interview that you partake in will be transcribed for analysis. The information that you provide will be used to examine career values and career progression of MAs within the SSC. The data may be used within the final PhD thesis and subsequent research papers submitted to academic journals. Intellectual property arising from the project will belong to the researchers and sponsoring organisations.

You are not obliged to take part in this study. You are entitled to withdraw from the study at any point without reason. This will mean that your interview and associated material will be removed and destroyed.

In terms of confidentiality, you will not be named personally in the work and your organisation will remain anonymous. True identification will only be known to myself and my supervisors. The interview transcripts will be stored securely for the duration of the project. Audio recordings will be destroyed within 6 years of the research taking place.

If you have any concerns, complaints or questions please direct them to myself (S.Lambert@lboro.ac.uk) or my supervisors Ian Herbert (I.P.Herbert@lboro.ac.uk) or Andrew Rothwell (A.T.Rothwell@lboro.ac.uk).

Please confirm you understand the above and give your consent by signing and dating below. This form will be stored confidentially by the primary researcher (Stephanie Lambert).

“The purpose and details of this study have been explained to me. I understand that this study is designed to further scientific knowledge and that all procedures have been approved by the Loughborough University Ethical Advisory Committee.”

Print name:

Signed:

Date://



Career Anchors and Motivations: Shell

Anchoring Professional Careers within the Shared
Service Centre

Primary Researcher: Miss Stephanie Lambert

Supervisors: Ian Herbert and Andrew Rothwell

This work is exploring career progression and career values of workers and professional workers within the shared service centre. It forms part of a PhD project and is sponsored by the Economic and Social Research Council (ESRC), Chartered Institute of Management Accountants (CIMA) and Loughborough University.

The survey will be submitted anonymously, can be saved part way through and takes around **15 minutes to complete**.

Please note that once you have clicked on the CONTINUE button at the bottom of each page you can not return to review or amend that page.

Data Protection and confidentiality statement

The information that you provide will be used to examine career values and career progression of professionals and workers within shared service centres. This data will be used within a PhD thesis and subsequent research papers submitted to academic journals. Intellectual property arising from the project will belong to the researchers and sponsoring organisations.

You are not obliged to take part in this survey. In terms of confidentiality, you will not be named personally in the work and your organisation will be anonymous where necessary. The data will be stored securely for the duration of the project. Cookies, personal data stored by your Web browser, are not used in this survey.

If you have any concerns, complaints or questions please direct them to myself (S.Lambert@lboro.ac.uk) or my supervisors Ian Herbert (I.P.Herbert@lboro.ac.uk) or Andrew Rothwell (A.T.Rothwell@lboro.ac.uk).

"The purpose and details of this study have been explained to me. I understand that this study is designed to further scientific knowledge and that all procedures have been approved by the Loughborough University Ethical Advisory Committee."

Please confirm you understand the above and give your consent by clicking on the 'continue' button. This form will be stored confidentially by the primary researcher (Stephanie Lambert).

The format of this survey

This survey contains 3 sections:

1. A single section regarding your personal information and details concerning your work.
2. 4 sections on career anchors; these sections will ask you to rate your agreement or disagreement with a number of statements (12 statements in each section).
3. A closing comments section; here you will be able to contribute any further information or views concerning surrounding your responses.

Please click 'continue' to proceed with the survey.

About you

This section will ask you some questions regarding your details and information

surrounding your work

Your details

1 What is your age?

Under 17 years

18-24 years

25-34 years

35-49 years

50-60 years

61 years and over

2 What is your gender?

Male

Female

3 Which country are you from?

4 In which country do you currently reside?

5 What is your highest education level?

High school/ Secondary school

Co lege

University or Higher education

Postgraduate

PhD

Other

5.a If you selected Other, please specify:

Your work

6 What organisation do you work for?

More info

7 What is your employment status at this organisation?

7.a If you selected Other, please specify

8 Who is your employment contract with?

The organisation named in question 6

An external agency

A business process outsourcing company (BPO)

I am self-employed

I am not sure

Other

8.a If you selected Other, please specify:

8.b Who directs your work?

The
organisation
named in
question 6

Myself

I am not sure

Other

8.b.i If you selected Other, please specify:

8.c Which organisation directs your work?

The
organisation
named in
question 6

The business process
outsourcing
company (BPO)

I am not sure

Other

8.c.i If you selected Other, please specify

8.d Which of these organisations directs your work?

The organisation named in question 6

Other

The external agency

I am not sure

8.d.i If you selected Other, please specify:

Please only answer question 9 if your employment contract is with:

An external agency

A business process outsourcing
company (BPO) I am self-employed

Other

Please move on to question 10 if your employment contract is with:

The organisation named in question 6

I am not sure

9 Do you work in the same location as the organisation that you work for
and/or the organisation that manages your employment contract?

9.a If you selected Other, please specify:

10 Where do you work from during the majority of a typical working year?

An office in a single location

From my home

Overseas

Traveling from office to office nationally

Traveling from office to office internationally

Other

10.a If you selected Other, please specify:

11 What is your job role?

11.a If you selected Other, please specify:

12 What do you expect your job role to be in 5 years' time?

12.a If you selected Other, please specify:

13 How long have you been employed at your current organisation?

Under 1 year

1-3 years

4-6 years

7-9 years

10 years or over

Your professional life

14 Are you affiliated to a professional body?

Yes

No

Previously

14.a Which professional body or bodies do you belong to? (If applicable select primary body from list and enter additional bodies in text box provided)

14.a.i If you selected Other, please specify:

14.b Which professional body did you belong to?

14.b.i If you selected Other, please specify:

15 If you currently belong to a professional body, for how long have you been a member?

Under 1 year

1-3 years

4-6 years

7-9 years

10 years or over

16 Have you previously worked in shared services?

Yes

No

16.a For how long?

Under 1 year

1-3 years

4-6 years

7-9 years

10 years or over

Thank you for completing this section.

The next section consists of questions surrounding your career anchors.

Career Anchors (1 of 4)

17 Please select a response to indicate whether you disagree or agree with the following statements:

	Strongly disagree	Disagree	Neither agree or disagree	Agree	Strongly Agree
I want to be so good at what I do that others will always seek my expert advice.					
I am most fulfilled in my work when I have been able to integrate the efforts of others towards a common task.					
I dream of having a career that will allow me the freedom to do a job in my own way and on my own schedule.					
I am always on the lookout for ideas that would permit me to start my own enterprise.					
Security and stability are more important to me than freedom and autonomy.					
I would rather leave my organisation than be put into a job that would compromise my ability to pursue personal and family concerns.					

<p>I will feel successful in my career only if I have a feeling of having made a real contribution to the welfare of society.</p>					
<p>I dream of a career in which I will always have the challenge of solving ever more difficult problems.</p>					
<p>To me, career success means having been able to sustain my employment in one organisation or occupation</p>					
<p>I dream of having a career that will allow me to work as part of a global organisation, or manage a global team.</p>					
<p>I will feel successful in my career only if I can develop my skills to an ever increasing level of competence.</p>					
<p>I dream of building a skill base in my work to secure my employment in the future.</p>					
<p>I dream of being in charge of a whole organisation.</p>					

Career Anchors (2 of 4)

18 Please select a response to indicate whether you disagree or agree with the following statements:

	Strongly agree	Disagree	Neither agree or disagree	Agree	Strongly agree
I am most fulfilled in my work when I am completely free to define my own tasks, schedules, and procedures.					
I would not stay in an organisation that would give me assignments that would jeopardise my job security.					
Building a business of my own is more important to me than being a high-level manager in someone else's organisation.					
I have felt most fulfilled in my career when I have been able to use my talents in the service of others.					
Being an integral part of a single organisation is an important aspect of my career.					
I will feel successful in my career only if I have met and overcome increasingly difficult challenges.					
I dream of a career that will permit me to integrate my personal, family, and work needs.					

<p>I will feel successful in my career only when I am part of a global team or operation.</p>					
<p>I have always sought out work opportunities that allow me to develop relevant skills and capabilities to develop my career.</p>					
<p>Becoming a senior functional or technical manager in my area of expertise is more attractive to me than becoming a general manager.</p>					
<p>I will feel successful in my career only if I achieve complete autonomy and freedom to define my work.</p>					
<p>I usually seek jobs in organisations that will give me a sense of stability and security.</p>					

Career Anchors (3 of 4)

19 Please select a response to indicate whether you disagree or agree with the following statements:

	Strongly disagree	Disagree	Neither agree or disagree	Agree	Strongly agree
I feel most fulfilled when I have been able to build something that is primarily the result of my own skill and effort.					
I will feel successful only if I become a high-level general manager in an organisation.					
I am most fulfilled in my work when I am able to contribute to the global operation of the organisation that I work for.					
Using my talents to make the world a better place to live is what drives my career decisions.					
I have been most fulfilled in my career when I have been able to solve seemingly unsolvable problems or overcome seemingly impossible odds.					
I feel successful in life only if I have been able to balance my personal, family, and career requirements.					
I dream of a career that will allow me to feel a sense of stability and security.					

<p>I would rather leave my organisation than to accept a rotational assignment that would take me out of my area of expertise.</p>					
<p>Balancing the demands of my personal and professional life is more important to me than a high-level managerial position.</p>					
<p>I dream of being in a career that makes a real contribution to humanity and society.</p>					
<p>I will feel successful in my career only if I have created an enterprise of my own based on my own ideas and skills.</p>					
<p>Becoming a general manager is more attractive to me than becoming a senior functional manager in my area of expertise.</p>					

Career Anchors (4 of 4)

20 Please select a response to indicate whether you disagree or agree with the following statements:

	Strongly disagree	Disagree	Neither agree or disagree	Agree	Strongly agree
The chance to do a job in my own way, free of rules and constraints, is very important to me.					
I would not stay in an organisation that does not allow me to work on a global scale, or as part of a global team.					
I prefer work opportunities that strongly challenge my problem-solving and competitive skills.					
I dream of starting up and building my own business.					
I would rather leave my organisation than accept a position that would undermine my ability to be of service to others.					
I am most fulfilled in my work when I have been able to use my special skills and talents.					

I would rather leave my organisation than accept a job that would take me away from the path to general management.					
I am most fulfilled in my work life when I feel that I have complete financial and employment security.					
I would rather leave my organisation than accept a job that would reduce my autonomy and freedom.					
I have always sought out work opportunities that minimise interference with my personal and family concerns.					
Working on problems that are difficult to solve is more important to me than achieving a high level managerial position.					
I dream of working in a number of different countries as part of my career.					

Closing comments

Please use this page to add any additional information that you may feel is relevant.

21 Is there anything else you would like to say in respect of your work, your professional development or your career.

Finish and submit

Thank you for completing this survey.

You may now close this window.

For more information or any queries you have about this survey please visit:

www.shared-services-research.com

or...

..get in touch with Stephanie Lambert

(S.Lambert@lboro.ac.uk).

Key for selection options

7 - What is your employment status at this organisation?

- Permanent
- Temporary
- I am on secondment
- I am not sure
- Other

9 - Do you work in the same location as the organisation that you work for and/or the organisation that manages your employment contract?

- Yes, the location of the organisation that I work for
- Yes, the location of the organisation that manages my contract
- I work between the locations of the organisation that I work for and the organisation that manages my contract
- No
- Other

11 - What is your job role?

- Team member
- Technical expert
- Team leader Manager

Senior manager
Regional manager
Global manager
Vice president
Other

12 - What do you expect your job role to be in 5 years' time?

Team member
Technical expert
Team leader Manager
Senior manager
Regional manager
Global manager
Vice president
I don't know
Other

14.a - Which professional body or bodies do you belong to? (If applicable select primary body from list and enter additional bodies in text box provided)

Actuarial Society of South Africa (ASSA)
Association for Information and Image Management (AIIM EUROPE)
Association for Project Management (APM)
Association of Accounting Technicians (AAT) Association of Business Executives (ABE)
Association of Chartered Certified Accountants (ACCA) Association of Corporate Treasurers (ACT)
Association of Information Technology Professionals (AITP) Association of International Accountants (AIA)
Association of International Accountants, Singapore Branch (AIA)
Association of MBAs (AMBA)
Association of Taxation Technicians (ATT) British Computer Society (BCS)
Cambridge Academy of Management (CAM) Cape Law Society

Chartered Institute for Securities and Investment (CISI) Chartered Institute of Bankers (CIB)

Chartered Institute of Bankers in Scotland (CIOBS) Chartered Institute of Internal Auditors (IIA)

Chartered Institute of Legal Executives (CILEX), formerly the Institute of Legal Executives (ILEX)

Chartered Institute of Management Accountants (CIMA) Chartered Institute of Marketing (CIM)

Chartered Institute of Payroll Professionals (CIPP) Chartered Institute of Personnel and Development (CIPD) Chartered Institute of Public Finance and Accountancy (CIPFA) Chartered Institute of Purchasing & Supply (CIPS)

Chartered Institute of Taxation (CIOT) Chartered Management Institute (CMI)

Chartered Quality Institute (CQI) Computer Society of India

Computer Society of South Africa (CSSA) Computer Society of Sri Lanka

Continuing Professional Development Association (CPDA) Corporation of Executives and Administrators (CEA) Faculty of Actuaries

Faculty of Advocates

Indian Institute of Banking and Finance

Information Systems Audit and Control Association (ISACA) Insolvency Practitioners Association (IPA)

Institute for the Management of Information Systems (IMIS) Institute of Actuaries

Institute of Actuaries of India

Institute of Administrative Management (IAM) Institute of Business Administration (IBA) Institute of Certified Bookkeepers

Institute of Chartered Accountants in England & Wales (ICAEW)

Institute of Chartered Accountants in Ireland (ICAI, operates in Northern Ireland) Institute of Chartered Accountants of India

Institute of Chartered Accountants of Scotland (ICAS) Institute of Chartered Accountants of Sri Lanka

Institute of Chartered Secretaries and Administrators (ICSA)

Institute of Commercial & Financial Accountants of Southern Africa (CFA)

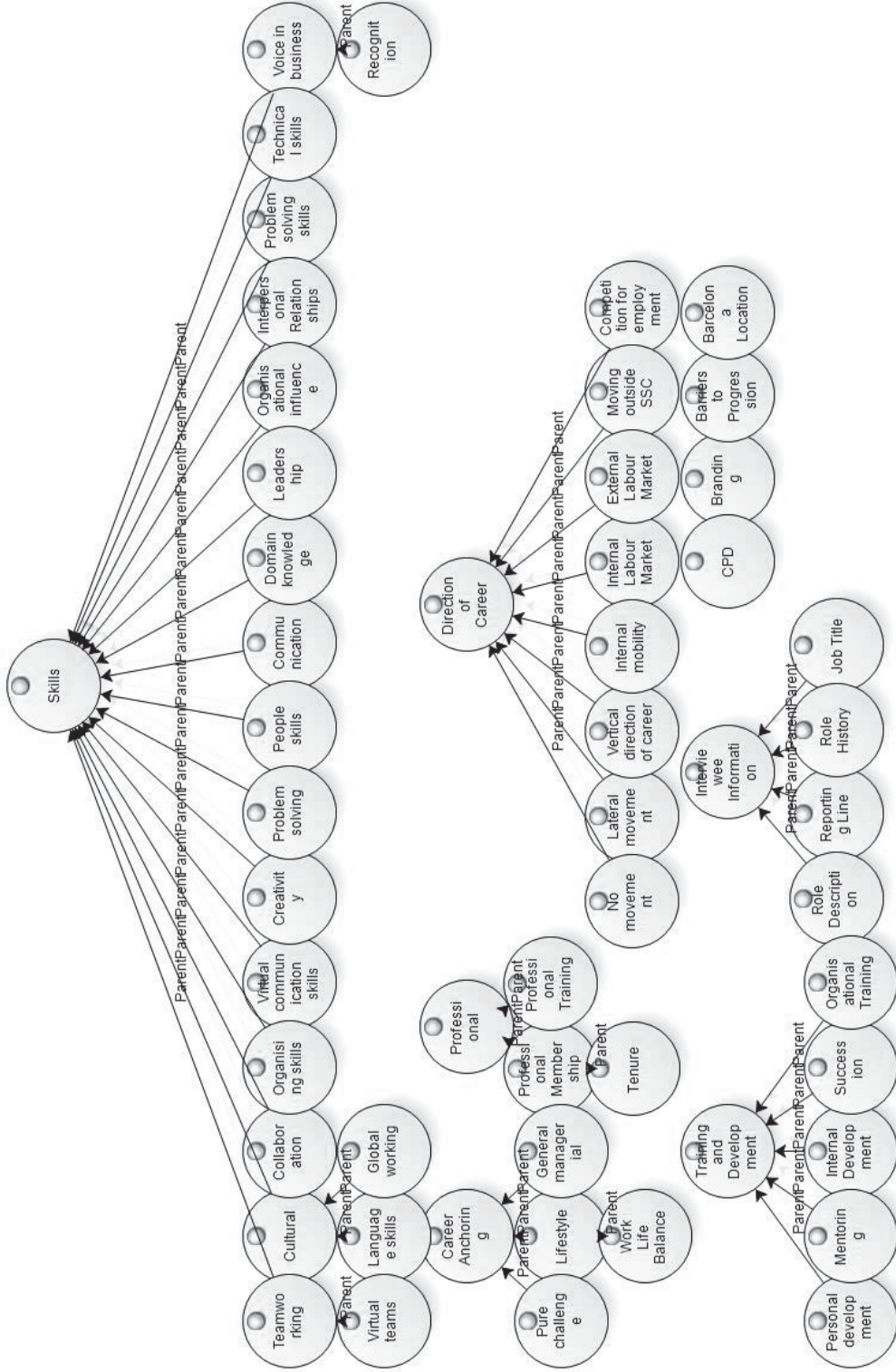
Institute of Commercial Management (ICM)

Institute of Company Secretaries of India Institute of Cost Accountants of India Institute of Directors (IoD)

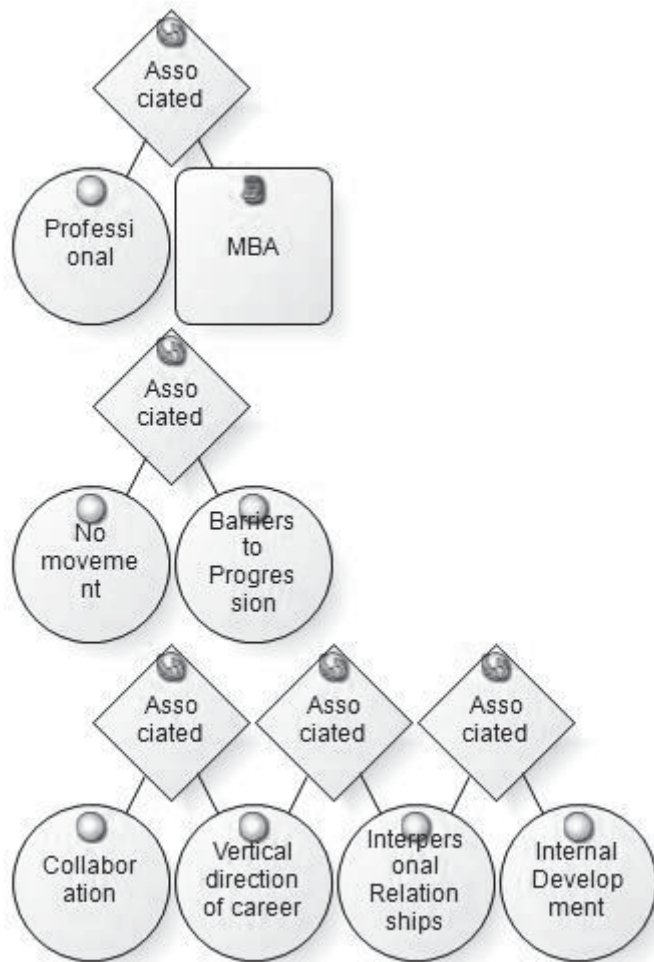
Institute of Economic Development (IED)

Institute of Information Security Professionals(IISP) Institute of Interim Management (IIM)
 Institute of Internal Auditors (IIA)
 Institute of Leadership & Management (ILM, part of City & Guilds)
 Institute of Management Accountants (IMA)
 Institute of Management of Sri Lanka Institute of Operations Management (IOM) Institute of Professional Administrators (IPA) Institute of Professional Financial Managers (IPFM) Institution of Analysts and Programmers (IAP)
 Institution of Sustainability Professionals (ISP)
 Integrated Bar of the Philippines
 International Association for Human Resource Information Management (IHRIM)
 International Association of Business Communicators (IABC)
 International Compliance Association (ICA)
 International Entrepreneurs Association (IEA)
 International Facility Management Association (IFMA)
 International Federation for Information Processing (IFIP)
 Law Society of Scotland
 Law Society, The (LS)
 Market Research Society (MRS)
 Philippine Institute of Certified Public Accountants Philippine Society of Information Technology Educators Philippine Software Industry Association
 Project Management Institute (PMI)
 Risk and Insurance Management Association of Singapore (RIMAS) Royal Economic Society (RES)
 Society for Technical Communication, Singapore Chapter (STC) Society of Automotive Engineers (SAE International)
 Society of Business Practitioners (SBP)
 Society of Financial Service Professionals (Singapore) (SFSP) Society of Indian Law Firms
 South African Institute of Chartered Accountants (SAICA) South African Translators' Institute (SATI)
 Stowarzyszenie Dyrektorów Finansowych (FINEXA)
 The Institute of Company Accountants, Singapore (ICoMA) Other

Node tree from Printco's Barcelona centre



Examples of nodes with relationships from Printco's Barcelona centre



Example of memo from Printco's Barcelona centre

Name: MBA

MBAs in the Barcelona centre are more sought after than a professional qualification such as a CIMA. They appear to be more relevant to both the long term and short term goals of the participants. Mention of professional qualifications is quickly brushed off by interviewees - almost as if it is irrelevant despite their financial role. This point could also be attributed to culture in terms of country rather than just something that is down to the SSC environment.

Relationships

To: Nodes\\Professional

Type: Associated

Direction: Associative

Appendix 9: SPSS Output – Factor analysis

Factor Analysis: Force 6 Factor

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.897
Bartlett's Test of Sphericity	Approx. Chi-Square	7874.026
	df	1176
	Sig.	.000

Communalities

	Initial	Extraction
Technical/functional competence (item 1)	1.000	.474
General managerial competence (item 1)	1.000	.406
Autonomy/independence (item 1)	1.000	.534
Entrepreneurial creativity (item 1)	1.000	.688
Security/stability (item 1)	1.000	.401
Lifestyle (item 1)	1.000	.537
Service/dedication to a cause (item 1)	1.000	.519
Pure challenge (item 1)	1.000	.583
Organisational security/stability (item 1)	1.000	.380
Global working (item 1)	1.000	.648
Technical/functional competence (item 2)	1.000	.614
Employability security/stability (item 1)	1.000	.609
General managerial competence (item 2)	1.000	.588
Autonomy/independence (item 2)	1.000	.518
Autonomy/independence (item 3)	1.000	.581
Security/stability (item 2)	1.000	.484
Security/stability (item 3)	1.000	.686
Entrepreneurial creativity (item 2)	1.000	.650
Service/dedication to a cause (item 2)	1.000	.377
Organisational security/stability (item 2)	1.000	.251
Pure challenge (item 2)	1.000	.578
Lifestyle (item 2)	1.000	.491
Global working (item 2)	1.000	.579
Employability security/stability (item 2)	1.000	.486
Technical/functional competence (item 3)	1.000	.338
Entrepreneurial creativity (item 3)	1.000	.420
General managerial competence (item 3)	1.000	.606
Global working (item 3)	1.000	.458
Service/dedication to a cause (item 3)	1.000	.545
Pure challenge (item 3)	1.000	.536
Lifestyle (item 3)	1.000	.389
Security/stability (item 4)	1.000	.626
Technical/functional competence (item 4)	1.000	.436
Lifestyle (item 4)	1.000	.494

Service/dedication to a cause (item 4)	1.000	.522
Entrepreneurial creativity (item 4)	1.000	.659
General managerial competence (item 4)	1.000	.506
Autonomy/independence (item 4)	1.000	.590
Global working (item 4)	1.000	.532
Pure challenge (item 4)	1.000	.473
Entrepreneurial creativity (item 5)	1.000	.628
Service/dedication to a cause (item 5)	1.000	.429
Technical/functional competence (item 5)	1.000	.387
General managerial competence (item 5)	1.000	.621
Security/stability (item 5)	1.000	.568
Autonomy/independence (item 5)	1.000	.559
Lifestyle (item 5)	1.000	.406
Pure challenge (item 5)	1.000	.526
Global working (item 5)	1.000	.490

Extraction Method: Principal Component Analysis.

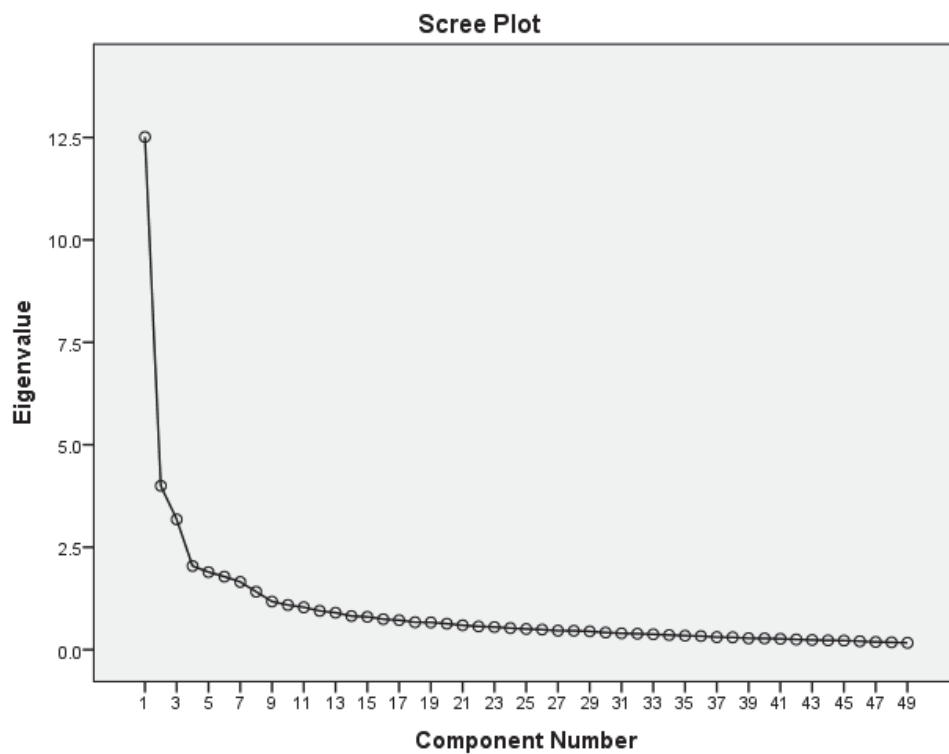
Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings ^a
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total
1	12.511	25.532	25.532	12.511	25.532	25.532	4.677
2	3.999	8.161	33.693	3.999	8.161	33.693	4.721
3	3.179	6.487	40.180	3.179	6.487	40.180	6.104
4	2.041	4.166	44.346	2.041	4.166	44.346	6.919
5	1.894	3.865	48.212	1.894	3.865	48.212	7.432
6	1.783	3.638	51.850	1.783	3.638	51.850	5.939
7	1.654	3.375	55.225				
8	1.415	2.887	58.112				
9	1.175	2.398	60.509				
10	1.090	2.225	62.734				
11	1.033	2.108	64.842				
12	.948	1.934	66.777				
13	.901	1.839	68.616				
14	.820	1.673	70.289				
15	.803	1.638	71.928				
16	.745	1.521	73.448				
17	.720	1.470	74.918				
18	.670	1.367	76.285				
19	.666	1.359	77.644				
20	.635	1.295	78.938				
21	.596	1.217	80.155				
22	.566	1.155	81.310				
23	.552	1.126	82.436				
24	.526	1.073	83.509				
25	.503	1.027	84.536				
26	.491	1.001	85.538				
27	.464	.948	86.485				
28	.461	.941	87.426				
29	.447	.913	88.339				

30	.419	.855	89.194			
31	.399	.815	90.008			
32	.389	.794	90.803			
33	.375	.765	91.568			
34	.356	.727	92.295			
35	.341	.697	92.992			
36	.332	.677	93.669			
37	.307	.626	94.295			
38	.301	.614	94.910			
39	.278	.567	95.476			
40	.274	.560	96.036			
41	.265	.540	96.576			
42	.249	.509	97.085			
43	.237	.483	97.569			
44	.227	.463	98.031			
45	.223	.455	98.486			
46	.206	.420	98.905			
47	.188	.385	99.290			
48	.180	.368	99.658			
49	.167	.342	100.000			

Extraction Method: Principal Component Analysis.

a. When components are correlated, sums of squared loadings cannot be added to obtain a total variance.



Component Matrix^a

	Component					
	1	2	3	4	5	6
Service/dedication to a cause (item 3)	.648					
Global working (item 2)	.634					
Service/dedication to a cause (item 1)	.632					
Pure challenge (item 1)	.613					
Autonomy/independence (item 3)	.611					
General managerial competence (item 2)	.611					
General managerial competence (item 5)	.596					
Pure challenge (item 2)	.593					
Entrepreneurial creativity (item 4)	.588	-.442				
Global working (item 1)	.585	.457				
Pure challenge (item 3)	.583					
Global working (item 5)	.576					
Service/dedication to a cause (item 4)	.568					
Service/dedication to a cause (item 5)	.563					
Entrepreneurial creativity (item 2)	.558	-.433				
Entrepreneurial creativity (item 1)	.553			-.472		
Global working (item 3)	.552					
Global working (item 4)	.548					
Entrepreneurial creativity (item 3)	.548					
Technical/functional competence (item 2)	.546	.503				
Autonomy/independence (item 2)	.533					.426
Autonomy/independence (item 4)	.523					.401
General managerial competence (item 3)	.513					
Technical/functional competence (item 5)	.505					
Employability security/stability (item 2)	.504	.462				
Entrepreneurial creativity (item 5)	.491	-.452				
Autonomy/independence (item 1)	.489			-.405		
Pure challenge (item 4)	.489					
Autonomy/independence (item 5)	.472					
Service/dedication to a cause (item 2)	.469					
Organisational security/stability (item 1)	.462					
Technical/functional competence (item 4)	.458					
Technical/functional competence (item 1)	.453					
General managerial competence (item 1)	.434					

General managerial competence (item 4)	.428				
Technical/functional competence (item 3)	.419				
Lifestyle (item 3)	.405		.401		
Lifestyle (item 5)	.402				
Security/stability (item 1)					
Organisational security/stability (item 2)					
Employability security/stability (item 1)	.467	.528			
Lifestyle (item 1)			.573		
Lifestyle (item 4)			.555		
Security/stability (item 2)			.537		
Security/stability (item 4)	.434		.534		
Lifestyle (item 2)			.516		
Security/stability (item 3)	.485		.497		
Security/stability (item 5)			.480		
Pure challenge (item 5)	.452				.486

Extraction Method: Principal Component Analysis.
a. 6 components extracted.

Structure Matrix

	Component					
	1	2	3	4	5	6
General managerial competence (item 3)	.730					
General managerial competence (item 2)	.604	.413		-.431		
General managerial competence (item 5)	.588			-.422		.522
General managerial competence (item 4)	.552			-.440		
Global working (item 2)	.550				.538	
Global working (item 4)	.529					.521
Global working (item 5)	.493	.474				
Global working (item 3)	.469				.451	
Technical/functional competence (item 2)		.707	.404			
Employability security/stability (item 1)		.666	.507			
Technical/functional competence (item 1)		.649				
Global working (item 1)	.488	.617			.410	
General managerial competence (item 1)		.569				
Employability security/stability (item 2)		.553			.438	
Security/stability (item 3)			.822			
Security/stability (item 4)			.784			
Security/stability (item 5)			.741			
Security/stability (item 2)			.640			
Security/stability (item 1)			.573			
Lifestyle (item 3)			.538			
Organisational security/stability (item 1)			.414			

Appendix 10: Overview of Different Sourcing Types/SSCs

	Contract sourcing	Sourced service consortia	In-sourcing	Spin-off sourcing
Kakabadse and Kakabadse (2000) Strategic Sourcing Alternatives	<ul style="list-style-type: none"> ▪ Low cost levels relative to an external referent ▪ Enhance operational efficiency 	<ul style="list-style-type: none"> ▪ Achieve scale economies to multiple recipients ▪ Partnering to provide specialist services 	<ul style="list-style-type: none"> ▪ Capability investment to shape new strategies ▪ Investment in knowledge based capabilities 	<ul style="list-style-type: none"> ▪ Driven by demand not price ▪ Brand development ▪ Supported by parent organisation ▪ Realising revenue earning potential
	Basic	Marketplace	Advanced marketplace	Independent
Quinn, Cooke and Kris (2000) A Continuum of Shared Services	<ul style="list-style-type: none"> ▪ Consolidation of transactional work to reduce costs and standardise processes 	<ul style="list-style-type: none"> ▪ To reduce costs and improve service quality 	<ul style="list-style-type: none"> ▪ Clients choice of most cost effective supplier 	<ul style="list-style-type: none"> ▪ Separate business entity ▪ Multiple clients ▪ Profit retained
	Function Centric	Process/Service Centric	Value Centric	
The Hackett Group (2012) The Three Stages of Global Services Evolution	<ul style="list-style-type: none"> ▪ Complexity reduction ▪ Eliminate, simplify, automate, consolidate, globalise 	<ul style="list-style-type: none"> ▪ Operating excellence ▪ Decision support, cash optimisation, response time, error rates 	<ul style="list-style-type: none"> ▪ Strategic business enablement ▪ Business intelligence, collaboration, capacity, flexibility, agility 	

