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Recommended Citation

Iannotta, Michela; Gatti, Mauro; and Giordani, Federica, "EMERGING MODELS FOR CORPORATE WELFARE AND HR MANAGEMENT IN THE SERVICE-DOMINANT LOGIC" in Mola, L., Carugati, A., Kokkinaki, A., Pouloudi, N., (eds) (2014) *Proceedings of the 8th Mediterranean Conference on Information Systems*, Verona, Italy, September 03-05. CD-ROM. ISBN: 978-88-6787-273-2.
<http://aisel.aisnet.org/mcis2014/32>

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EMERGING MODELS FOR CORPORATE WELFARE AND HR MANAGEMENT IN THE SERVICE-DOMINANT LOGIC

Complete Research

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Abstract

A large body of research highlights the key-role of human resources in the new service economy. The service-dominant logic considers them as operant resources in value co-creation. Internal marketing policies, total rewards strategies and corporate welfare initiatives underline the importance of getting employees motivated, engaged, and satisfied. By combining HRM, IT and service systems issues, this paper aims to explore the emergence of new professional services providers in the Italian context and their innovative solutions in managing corporate welfare programs through integrated service systems. Through a systematic review, our findings describe the common features of emerging corporate welfare service systems and suggest several future paths of research in order to advance empirical knowledge in this high-potential field.

Keywords: Corporate Welfare, Service-Dominant Logic, Service Systems, Information Technology.

1 Introduction

A large body of research underlines the key-role human resources play in the new service economy. Human resources are considered of strategic relevance in delivering high-quality services and in achieving customer satisfaction, thus providing firms with sustainable competitive advantage (Pantouvakis, 2012). According to the service-dominant logic (S-D logic), value co-creation is not limited to the dyadic relationship between the firm and customer, but it also includes the relationships between the firm and its employees (Vargo and Lusch, 2008). Since human resources are considered as operant resources and not as replaceable operand resources in value co-creation (Lusch et al. 2007), S-D logic and principles refers also to employees'. In a similar vein, the internal marketing concept accounts for employees as "internal customers" with needs and wants to be satisfied (Berry, 1984). Indeed, internal marketing policies aim to attract, develop, motivate and retain employees by satisfying their specific needs (Berry and Parasuraman, 1991:151). The personnel is conceived as the first market of a service company (Sasser and Arbeit, 1976). Among the most important factors that foster employees' motivation and job satisfaction there are compensation policies, total reward strategies and corporate welfare policies. The latter is becoming increasingly popular in those countries particularly affected by the economic crisis and with high level of public debt. According to Rousseau's (1990) definition of psychological contract, these reward systems can satisfy many implicit and explicit expectations of employees and they are strongly linked to employees' engagement, commitment and involvement.

In the last years, many Italian companies have resorted to corporate welfare policies, since they can – among other things, provide employees tax benefits according to the Italian fiscal law. Planning corporate welfare programs can be very hard and complex, as well as time- and resource-consuming. The high complexity is leading to outsource corporate welfare services management and, consequently, to support a rapid diffusion of service providers which have made corporate welfare services as their core business (Mallone, 2013). In this way, the emergence of a new business segment like the corporate welfare services one shows a great potential in supporting Human Resource Management.

In order to advance knowledge on these topics, this paper aims to analyze the new trends in the emergency model of corporate welfare service systems in the Italian context. By combining HRM, IT and Service Systems issues in a systematic review, our purpose is to investigate why and how the complexity related to the implementation of corporate welfare policies within firms is leading to the emergence of new professional providers and new corporate welfare service systems.

After the literature review, the research method and the main findings are presented. Conclusions, limitations and future research paths are provided in the last section.

2 Literature Review

2.1 The role of Human Resources in the new service economy

The importance of services in the industrial scenario has changed the dominant idea of economic exchange in a service-dominant logic (Vargo and Lusch, 2004). Beyond their residual nature compared to manufacturing, services are now defined "as the application of specialized competences (knowledge and skills) through needs, processes, and performances for the benefit of another entity or the entity itself" (Vargo and Lusch, 2004:2). Nowadays services are not only a special type of products (intangibles) but also value-adding enhancements to tangible goods (Lusch et al., 2007), as much that

it is no longer possible to distinguish between goods and services (Kotler, 1977; Normann and Ramirez, 1994; Rust, 1998; Gummesson, 1995). According to Vargo and Lusch (2004), knowledge and skills are operant resources representing the main source of competitive advantage of businesses and the customer himself becomes an operant resource because the value of exchanges is perceived and determined by customers (value-in-use). In this way, customers co-produce and co-create value through the mutual interaction of resources and expertise by actively participating with the service provider. The concept of value co-creation is also included in service systems' definition, that is the dynamic value co-creation configurations of several resources: people, technology, organizations and shared information (Spohrer et al. 2007; Spohrer and Maglio, 2008).

Starting from service-dominant logic, the need for a systematic service innovation has laid the basis for an emerging service science (Chesbrough, 2005; Chesbrough and Spohrer, 2006; Spohrer and Maglio, 2008) that aims to study service systems and to improve value co-creation (Maglio and Spohrer, 2008, 2010). The service-dominant logic arises in, but it is not limited to, marketing management, as well as it is not limited to the dyadic relationship firm/customer because "value creation takes place within and between systems at various levels of aggregation" (Vargo and Lusch, 2008). S-D logic can be also directed to employees treatment as operant resources and not as replaceable operand resources. With servant leadership (including conversation, dialog, norms of relational behavior such as trust, open communication, and solidarity) and continual renewal (training and educational programs), employees can: 1) develop their skills and new ways of providing service; 2) achieve more innovative knowledge, becoming innovation source for organizations; and 3) become empowered in their role as value co-creators. In this way, they ensure the firm's competitive advantage and, at the same time, "organizations can reinvent themselves as 'service' organizations and develop a service culture" (Lusch et al., 2007:15).

The importance of human resources in the new service economy is also showed by internal marketing efforts (Barnes 1989; Berry 1981, 1984; Collins and Payne 1991; Gronroos 1981, 1985; Piercy and Morgan 1991; Winter 1985). Starting from an enlargement of marketing field to all organization's publics, Kotler points out that employees are included among these publics (Kotler, 1972) and he notes that internal marketing is more important than external marketing (Kotler, 2000). In order to achieve a sustainable advantage, the need for delivering high-quality services and satisfying customers has led firms to pay specific attention to job satisfaction of employee (Pantouvakis, 2012). As underlined by Piercy (1996), customers satisfaction is directly related to employees satisfaction, for example. The internal marketing perspective considers employees as being internal customers with needs and wants to be satisfied (Berry, 1984) and the personnel is conceived as the first market of a service company (Sasser and Arbeit, 1976) which has to be motivated and made much more "customer-conscious" (Gronroos, 1981). Following this logic, internal marketing aims to attract, develop, motivate and retain qualified employees by satisfying their human needs through "job-products" (Berry and Parasuraman, 1991:151).

Adopting internal marketing policies, companies apply the same logic of external marketing (typically the *marketing mix*) to their internal customers, in order to motivate and increase their involvement in providing services. In this way, they offer them some products, such as services or training courses (Collins and Payne 1991); some motivational incentives such as cash bonuses, awards or recognition programs in order to increase productivity; they enhance the internal communication/promotion with several communication strategies (newspaper, corporate videos, companies notes boards); and they make an internal market segmentation in order to group employees with similar tasks, needs or similar characteristics (Rafiq and Ahmed, 1993). The Human Resources Department adopts a perspective of a "service providing" for employees (Costa, 1997) by offering differentiated solutions according to their specific needs and characteristics (Costa and Gianecchini, 2009).

2.2 Total Reward Strategy and Corporate Welfare Policies

One of the main factors companies use for enhancing employees' motivation and job satisfaction is compensation policies. Specifically, a modern reward management tool is the *total reward strategy* (Fernandes, 1998; Armstrong & Brown, 2001; Manas & Graham, 2002). It aims to attract, motivate, praise and retain talents and it seeks to accord employee performances with corporate goals (Jiang et al., 2009) as they are key tools for influencing employee behaviours and attitudes (Gross and Friedman, 2004:10). Total reward policies focus on people and their needs by placing the company in a listening position, and they allow to achieve significant results in employees wellbeing and productivity through an integrated system of reward. The concept of total reward includes: basic and variable pay, other compensations, perquisites medical insurance, pension benefits, vacation entitlement, company car schemes, share schemes, mortgage subsidies, ~~some~~ tools for individual growth and positive workplace, training, coaching, career development and work/life balance programs (Patricia and Jay, 2000; Gross and Friedman, 2004; Lyons and Ben-Ora, 2002). In addition, the providing of corporate welfare services has become a phenomenon quite common in many companies, especially considering the cut of welfare state services in recent years. In this theoretical framework, the corporate welfare initiatives are added and complete a total reward strategy. They are conceptually linked to the notion of psychological contract, consisting of expectations of mutual obligations between employees and employers that go beyond the formal agreement (Rousseau, 1990). When firms satisfy these expectations, employees become more engaged, involved and identified in their organization and the interests of both individual and organization are aligned (Bergami, 1996). In addition, welfare state policies reflect the idea that human resources are not simply instrumental in defining the firm's competitive advantage, but they are a key element, according to the Resource-Based View (Wernerfelt, 1984, Barney, 1991, 1996). This approach emphasizes the distinction between operand and operant resources present in the service-dominant logic.

Corporate welfare may include a wide range of services: health care, pension funds, life insurance, preventive screening, hospitals and other commercial agreements, dental benefits, lifestyle benefits (such as, people care services, car sharing, car pooling, educational services, children scholarship, baby parking, car washing, party planning, grocery shopping, laundry and ironing facilities), work-life balance programs, baby sitting and eldercare services, tax and legal services, teleworking, psychological counseling. The most recent trend records the use of so called flexible benefits, through which the company provides employees with the opportunity to personally and individually choose their benefits among a range of services available ("cafeteria benefits") according to their needs, by giving them a fixed budget (Stewart and Brown, 2009).

Corporate welfare services, therefore, are forms of non-monetary compensation, which go to appreciably affect social and economic wellbeing of employees by indirectly increasing their purchasing power (Milgrom and Roberts, 1992). Finally, by providing services to their employees, companies also provide services to employees' families (for example, in the case of the eldercare and childcare) and they generate positive externalities by expanding a services network outside the organization.

The planning of corporate welfare packages requires several stages. The first is segmenting the employees' population in order to differentiate the welfare services with respect to their needs and characteristics. This segmentation can take place according to professional features (managers, executives, workers, employees) or according to socio-demographic characteristics (gender, age, culture). The second step is detecting the needs and wants of employees through focus groups, interviews or climate survey (De Filippo, 2013; Scansani, 2013) and the decisions of trade unions' involvement in defining welfare programs. The third step involves a cost-benefits analysis for assessing of the return on investment and defining of the budget to be allocated on invested in welfare

services. The effective communication of the detailed welfare program to employees is the last step of this process (Gatti and Iannotta, 2014).

2.3 The role of Information Technology in Welfare 2.0

The evolution of Information Technology, the rapid extension of the Internet and the Digital Revolution have dramatically changed the way people interact in everyday life (Wood e Smith, 2001; Wellman et al., 2001), with and within organizations (Markus e Robey, 1988; Galliers e Beats, 1998; Stevens et al., 2000). Nowadays, the role of Information Technology is crucial in the development of service systems (42: Rust, 2001; Ricciardi and De Marco, 2012) and in the co-creation of value (46: Vargo and Lusch, 2008). In service-dominant logic, technology is conceived as an operant resource that increases the collaboration between firms and customers by combining specialization, connectivity and network ubiquity. Moreover, the contemporary expansion of IT and the decrease in costs of communication and computation lead firms to enhance their competitive advantages by innovatively collaborating (Lusch et al., 2007). Information Technology also enables digital product innovations, including several enterprise platforms such as ERP or CRM (Fichman et. al., 2014).

Social networks, cloud computing and all the Web 2.0 technologies allow interactions between firms and customers, as well as among customers themselves and these networks provide a great potential to create value (Rust and Chung, 2006). Cloud computing, for instance, “refers to both the applications delivered as services over the Internet and the hardware and systems software in the data centers that provide those services” (Armbrust et al., 2010:50). It is conceived “ as a system where users can connect to a vast network of computing resources, data and servers that reside somewhere “out there,” usually on the Internet, rather than on a local machine or a LAN or in a data center” and the connection can also be achieved through mobile device (e.g. smarthphone; Kay, 2008:1). In a similar way, cloud computing platforms allow users to make use of some services that are provided in cloud computing environments (Chappell, 2008), “without requiring a server, ICT staff, software licenses, installing applications or planning backup strategies” (Ercolani, 2013:206) and they are generally paid on pay-per-use basis (Armbrust et al., 2010). They are conceptually linked and incorporate the capabilities of SaaS (Bardhan et al., 2010), which refers to a software delivery model in which software ownership is separated from the users who execute it on demand through the Internet or the Intranet architecture (Turner et al., 2003). Saas are used in many business function, including human resource management or payroll (Weier and Smith, 2007).

These changes provide new opportunities in aligning service systems to the intentions of customers and, within organizations, to employees’ needs. For example, some evidences from corporate welfare experiences suggest that the choice among several services available is usually done through a web platform where employees can self-build their own benefits packages and that firms provide electronic cards to employees to avail the services. These trends have led to the emergence of innovative “Welfare 2.0” management solutions (Mallone, 2013).

Starting from these evidences, our main research questions are:

RQ1) Which are the recurrent solutions for implementing corporate welfare packages in the Italian firms?

RQ2) Which are the common and distinctive features of emerging corporate welfare service systems in the Italian context?

3 Research Methodology

To answer the research questions, the paper adopts a qualitative methodology, particularly helpful for describing trends which are leading to the rapid expansion of new services development and new services systems in the Human Resource Management field. In the previous section, a systematic review was made by combining the body of literature fitting our scope and falling into the HRM, Information Technology and Service Systems fields. In this way we collected several contributions useful for elaborating the conceptual framework and for analyzing and assessing the emerging corporate welfare services systems.

In order to advance the knowledge about corporate welfare experiences in the Italian context, we conducted a preliminary document analysis by looking over texts, statistics and documents about the implementation of corporate welfare services among Italian firms (e.g. Ferrari, Tetra Pak Packaging Solutions, Biancamano, Elica, Nestlé Italia, Ntv, Luxottica, ATM Azienda Trasporti Milanesi, Colorificio San Marco, UBI Banca). With the documentary research method (Scott, 1990; Payne and Payne, 2004; Mogalakwe, 2006) we have analyzed several documents which contain information about the phenomenon under investigation (Bailey, 1994), especially about: 1) the extension and development of corporate welfare among the Italian firms; and 2) the emergence of corporate welfare services' providers. The advantages of this research method mainly depend on the independent existence of the documents respect to the writer and on the absence of any alterations due to survey or to interaction with the researcher (Jary and Jary, 1991; Corbetta, 1999). According to Scott (1990) we used the four quality control criteria for the choice and handling documentary sources, that are: 1) authenticity; 2) credibility; 3) representativeness; and 4) meaning. For these reasons, the choice of the documents to be investigated was very careful and it was subjected to a close scrutiny (Platt, 1981). Especially, we referred to public document sources particularly reliable as they come from observatories, centers of study and research, foundations and institutes that are very relevant both at the national and international level. Some examples are: National Institute of Statistics (Istat, 2013a, 2013b), National Observatory on Family, Social Investment Study Centre (Censis 2010, 2012; Censis-Unipol, 2012), Research Center Luigi Einaudi (Mallone, 2013a, 2013b; Maino and Ferrera, 2013), European Policy Centre EPC (2010), National Council of Economy and Labour (Cnel 2010, 2014), European Commission's documents (2013), OECD's documents (2011). In addition, we made an overview of the major national newspapers in order to capture the perception of corporate welfare between public opinion and to find the experiences of corporate welfare more widely disclosed. Some of these are: *Il Sole 24 Ore* (Barbieri and Rota Porta, 2012; Pogliotto, 2012; Bassi, 2013; Ganz, 2013), *Il Messaggero* (Guzzetti, 2013), *La Repubblica* (Dell'Olio, 2012; Di Palma, 2013; Grion, 2013; Griseri, 2013; Occorsio, 2013), *Oggi* (Di Vico, 2013a), *La Stampa* (Passerini, 2013a, 2013b), *Corriere della Sera* (Riboni, 2011; Di Vico, 2013b). In this way, we found the most common solutions of corporate welfare adopted by Italian firms and the largest providers of corporate welfare services to which they were addressed (e.g. QUI!Group S.p.a., Day Ristoservice S.p.a., Welfare Company S.r.l., Eudaimon S.r.l., Edenred Italia S.r.l., Muoversi S.r.l.).

Finally, we explored the main business documents, commercial offerings and web sites of the major providers of corporate welfare services. The analysis was conducted first separately by the three authors in order to independently identify the most distinctive features of the emerging services systems of corporate welfare. Then, the results of the individual analysis were combined and jointly discussed. Only the traits stressed by all the authors were defined as the common features which characterize the emerging corporate welfare service systems.

4 Emerging Corporate Welfare Service Systems in the Italian Context

The concept of welfare is traditionally associated with that of Welfare State, but the Italian public system has showed several weaknesses in the last years, since it cannot cope anymore with the totality of emerging citizens' needs. This was mainly due to the economic crisis and to the persistent deficit of the state budget. For these reasons, the private welfare has been widely spread and it has sometimes replaced the public one, by generating synergies in satisfying the demand for social welfare (Treu, 2013). Thus, the provision of welfare is increasingly coming by Italian companies in order to meet the demand for well-being of a smaller portion of the community, represented by employees and their families. Especially, this is demonstrated by some initiatives like people care, well-being, work-life balance and total reward management. But these are not the only factors that have contributed to the spread of corporate welfare. In the last years, many Italian companies have resorted to corporate welfare policies for several beneficial reasons. First and in the short term, they can provide tax benefits according to the Italian law. Second and in a longer-term perspective, they may increase loyalty, motivation and satisfaction of employees, attraction and retention of talents; they may enhance the external and internal image of the firm and they may reduce absenteeism and turnover. Of course, the pursuit of these objectives/advantages requires a careful planning of corporate welfare programs that takes into account the exact identification of characteristics, needs and wants of employees in a bottom up approach.

Beyond the planning of corporate welfare packages, the establishment of a welfare program involves some additional efforts. In particular, enterprises that want to provide welfare services have to select the suppliers of those services, and establish commercial agreements with them. Choosing high quality service providers is a great liability for companies. Then, they need to identify the payment systems (e.g. electronic voucher and card) and manage the financial reports. Finally, they have to make a careful assessment of tax benefits that can be really provided, as the Italian legislation on corporate welfare initiatives is unclear and hard to be interpreted.

Hence, it is clear that implementing corporate welfare services requires the establishment of a valid service system in which people, technology, value propositions and shared information work together in value co-creation. More deeply, these service systems may be internal to the firms, which directly co-ordinate all activities related to the management and delivery of corporate welfare services. Alternatively, companies can resort to external providers of corporate welfare services, which offer an integrated service system. The increasing extension among Italian firms and the high complexity are leading to outsource corporate welfare services management (e.g. Ntv Spa, Tetra Pak Italiana Spa) and, consequently, to support a rapid diffusion of service providers that have made corporate welfare as their core business (Mallone, 2013). These trends are carrying the emergence of new services development in B2B sector and new services systems that provide enterprises several solutions in managing corporate welfare services.

From the analysis of the major Italian providers of corporate welfare services, it arises that several common features characterize these emerging service systems, including: 1) advisory in designing corporate welfare programs; 2) customization of services according to customer requirements; 3) services procurement and commercial agreements; 4) provision of online platforms; 5) provision of electronic vouchers or card; and 6) accounting services.

4.1 Advisory Services

Planning corporate welfare programs can be not easy for two main reasons. First, the Italian legislation on corporate welfare initiatives is often unclear and hard to be interpreted and, consequently, it is necessary to make a careful assessment of tax benefits that enterprises can really benefit. This is a

clear example of how the context, the cultural and institutional issues play a relevant role in sourcing decisions as they define the rules for businesses (Leidner & Kayworth, 2006; Martinsons, 2008). Second, detecting of the employees' wants and needs may be expensive for companies because it requires a lot of time and resources to be employed. Professional providers of corporate welfare services ensure assistance services in defining welfare programs by putting their know-how and expertise available to enterprises. Moreover, the choice of outsourcing welfare services management becomes more economically advantageous because they can aggregate the supply and standardize the services offered. The outsourcing decision can be also beneficial for employees as providers, ensuring a greater specialization in corporate welfare services and consequently a higher quality of these services.

4.2 Services Customization

The providers of welfare services generally allow for services customization to corporate-customers as well as to their employees. On the one hand, they collaborate with company to get the most pleasant management solution in accordance with its requirements (for example, customization of the online platform's interface, personalization of procured services and their location). On the other hand, by providing a list of available services, they allow employees to choose those services more suited to their needs and wants.

4.3 Online Platforms, electronic voucher and card

The most advanced welfare 2.0 solutions include the provision of platforms based on web technology and user friendly that can be accessed via Internet or through company intranet. They can be also customized according to the requirements of companies and easily integrated with enterprise information systems. Through these platforms employees choose their personal services and auto-build their welfare packages; they can participate in surveys of "customer" satisfaction and any time they can see own personal profile. In addition, companies can acquire and directly hook up the documents of the expenses relating to the services that employee receive to the corporate payroll systems. Finally, the most of these services are provided by the use of electronic voucher or electronic card where meal ticket, discount ticket or service ticket are uploaded. Through these tools, employees can benefit from welfare services at agreed suppliers. The use of vouchers also has a positive effect on the national tax system, as it allows to recover tax income which, due to their small size, are often out of any legal and fiscal control by the State.

4.4 Services Procurement and Commercial Agreements

As mentioned above, companies should make trade agreements and carefully choose the suppliers of corporate welfare services. To do so, they should spend a lot of time and resources and they should take great responsibility towards employees for services quality. Furthermore, especially for traveling employees, companies may not be able to guarantee the same level of services in locations far away from their headquarters. This can be easily done by professional providers who are able to aggregate supply in different places and who are specialized in procurement services. These services are very useful for the dissemination of corporate welfare services even in SMEs, as they allow to create a critical mass. Finally, the ability of providers of corporate welfare services to widely disseminate commercial agreements allows to get some other benefits, such as supporting both the local and national economy or generating a greater involvement in cultural initiatives of the affiliated organizations (theaters, cinemas, museums).

4.5 Accounting Services

Finally, providers of corporate welfare services also offer accounting service, as they can manage all the expenses documentation for each employee and deliver only a monthly reporting to company. They also can treat the electronic storage and electronic sending of documents to employees through their own information systems. These operations provide a flexible, fast and safe accounting management relating to welfare services provided to employees. By outsourcing accounting services, companies are relieved from all operations related to providing of corporate welfare services and they can benefit from the specific experience of the external providers.

5 Conclusion, Limitation and Future Research

Starting from the key-role of Human Resources in the current service economy, this paper analyzes new compensation tools which aim to increase employees' motivation, satisfaction and well being, including corporate welfare policies. Especially, these policies can represent an internal application of the service-dominant logic, as on the one hand, firms offer their specialized competences for the benefit of employees and they reinvent themselves as "service" organizations, and, on the other hand, employees as operant resources become empowered in their role of value co-creators, according to Lusch et al. (2007). In addition, through the increase of corporate welfare initiatives, new service systems are emerging, as shown by the presence of many professional providers in this field. This growth can offers many challenges and opportunities in innovating corporate welfare service systems thank to collaboratively cooperation between firms and service providers (in an external perspective), as well as between firms and employees (in an internal perspective).

We contribute to the literature in several ways. First, this study adds knowledge about the experiences in corporate welfare services, especially that among the Italian firms. Moreover, it offers a systematic review which combines HRM, IT and Service Systems issues in order to explore the emerging of new services development in the HRM field. Finally, it analyzes the common features of new corporate welfare service systems in the Italian context.

At the same time, this work is limited since it describes the emergent phenomena relating to corporate welfare policies without an empirical study. The importance of these issues suggests that future research could investigate some innovative paths in these emerging service systems and it could test their common traits through empirical contributions, such as a comparative case study or surveys.

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