

**Benefits Management and Its Applicability in the Australian Public
Sector**

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Master of Project Management

Master of English Literature

Graduate Diploma of Communication

Bachelor of Business

**A thesis submitted in fulfilment of the requirement
for the degree of Doctor of Philosophy**

Faculty of Engineering and Information Technology

The University of Sydney

2023

Abstract

The existing project management (PM) literature on Australian public sector benefits management practices is generally more normative and aspirational than grounded in practice. A literature review for this study found various research gaps in existing literature. The existing literature highlights the struggle organisations face in managing benefits, starting with benefits identification and formulation, but it does not say much about the challenges these organisations face in this process. Various benefits management frameworks are available in the PM literature, but these are either conceptual or lack evidence of being used in practice. The PM literature also lacks debate on the effectiveness of project governance and the role of project and benefits owners in managing benefits in Australian public sector organisations. There is insufficient information in the PM literature on enablers and inhibitors of benefits management in Australian public sector organisations. Furthermore, there is a lack of consensus among researchers on whether benefits should be managed at the level of projects, programs or portfolios.

In order to fill these gaps in the extant literature, this study posed two main questions: 1) How is benefits management being practised in the Australian public sector? 2) What are the inhibitors and enablers of benefits management in the Australian public sector? This study employed the thematic analysis (TA) method to inductively identify current benefits management practices in the Australian public sector at the federal level.

Based on 35 semi structured interviews with practitioners actively involved in benefits across six public sector organisations, this study identified seven major themes through the analysis of the interview data. While this study confirmed various findings from previous research, it also discovered many benefits management practices previously yet unidentified in the literature. This study is the first extensive study of benefits management practices in the Australian public sector, acknowledging the few limited studies conducted in the Australian public sector context.

This research identified seven themes that relate to benefits management practices: poor benefits identification and formulation, weak alignment of benefits to the organisational strategy, challenges with delivering benefits, a lack of clear benefits ownership and accountability for benefits, governance for outputs rather than outcomes and benefits, benefits management inhibitors and benefits management enablers. This study found that the participating organisations struggle with the identification, formulation and alignment of identified benefits to organisational strategic objectives. One of the reasons for ineffective benefits management in the participating organisations was that various benefits management processes were carried out in a piecemeal manner just to meet mandatory requirements rather than as part of an integrated framework in the project life cycle.

This study concludes that benefits owners and governance structures have critical roles in effective benefits management but that, due to current benefits ownership and governance practices, benefits realisation suffers immensely. This study also highlights various other inhibitors that impede benefits management in the participating organisations and discusses key benefits management enablers, which, if strengthened, would ensure more effective benefits management in Australian public sector organisations.

Keywords: benefits management; benefits realisation; benefits ownership; governance; benefits inhibitors; benefits enablers.

Contents

Abstract	ii
List of Figures	vii
List of Tables	vii
List of Abbreviations	viii
Statement of Originality	ix
Authorship Attribution Statement	x
Acknowledgements	xii
Chapter 1: Introduction	1
1.1 Introduction and Motivation.....	1
1.2 Research Objectives and Questions	5
1.3 Research Methodology.....	6
1.4 Scope and Limitation of This Study.....	7
1.5 Contribution of This Study.....	8
1.6 Thesis Structure.....	8
1.7 Chapter Summary.....	10
Chapter 2: Literature Review—Project Success and Benefits Management	12
2.1 Projects as a Management Tool.....	12
2.2 Strategy and Its Implementation through Projects	14
2.3 Project Success	15
2.4 Project Success in the Public Sector.....	19
2.5 Project Governance	21
2.6 Project Governance Framework for Assurance in the Australian Public Sector	23
2.7 Benefits Management.....	26
2.7.1 The Emergence of Benefits Management in Project Management in the Literature	31
2.7.2 Benefits Management in Practice	33
2.7.3 Benefits Management and Governance	37
2.7.4 Benefits Management Frameworks	41
2.8 Gaps Identified in the Existing Benefits Management Literature.....	45
2.9 Research Objective and Questions	50
2.10 Chapter Summary.....	52
Chapter 3: Research Methodology	54
3.1 Understanding Research.....	54
3.2 Research Paradigms and Philosophical Perspectives	55
3.2.1 Research Methodologies.....	56
3.2.2 Quantitative Research Methodology	57
3.2.3 Qualitative Research Methodology	59
3.3 Data Collection Tool—Interviews	76
3.4 The Context: Project Management across Sectors	77
3.5 The Australian Public Sector.....	77
3.6 Sample Size for Interviews.....	78
3.6.1 Recruitment of Respondents.....	80
3.6.2 Interview Instrument.....	84
3.7 Position of the Researcher	85
3.8 Ethical Considerations.....	86
3.9 Chapter Summary.....	87

Chapter 4: Data Analysis	88
4.1 Thematic Analysis and Data Treatment	88
4.2 Phases of Thematic Analysis.....	90
4.3 The Thematic Analysis Plan of This Research	94
4.4 Conducting the Thematic Analysis	94
4.5 Validity of Data Analysis and Research Findings.....	106
4.6 Chapter Summary.....	110
Chapter 5: Benefits Management Life Cycle—Processes and Practices	111
5.1 Themes Analysis and Results.....	111
5.1.1 Poor Benefits Identification and Formulation	112
5.1.2 Weak Alignment of Benefits to the Organisational Strategy	121
5.1.3 Challenges with Delivering Benefits	124
5.1.4 Lack of Clear Benefits Ownership and Accountability for Benefits.....	136
5.1.5 Governance for Outputs rather than Outcomes and Benefits	139
5.1.6 Summary of the Chapter Key Findings	146
Chapter 6: Benefits Management Inhibitors and Enablers	149
6.1 Benefits Management Inhibitors	149
6.1.1 Lack of Senior Management Interest in Accountability for Benefits.....	150
6.1.2 Negative Impact of Contractor Engagement Terms on Benefits Management.....	153
6.1.3 Poor Understanding of Outputs, Outcomes and Benefits.....	156
6.1.4 More Focus on the Delivery of Outputs than Benefits	160
6.1.5 Lack of Resources for Benefits Realisation.....	163
6.1.6 Practical Disconnect between the Business Case and Benefits Management	165
6.1.7 Ineffective Assurance Process for Benefits Realisation	167
6.2 Benefits Management Enablers.....	171
6.2.1 Effective Organisational Change Management for Benefits Realisation.....	172
6.2.2 Top Management Support for Benefits	175
6.2.3 Proactive Role of the Project Management Office for Benefits Management.....	178
6.3 Summary of Key Findings	184
6.3.1 Benefits Management Inhibitors.....	185
6.3.2 Benefits Management Enablers	188
Chapter 7: Discussion of Findings and Benefits Management Literature	190
7.1 Benefits Management Life Cycle.....	190
7.2 Aligning Benefits to Organisational Strategy	196
7.3 Benefits Ownership	199
7.4 Governance for Outputs rather than Outcomes and Benefits.....	203
7.5 Benefits Inhibitors	207
7.6 Benefits Enablers.....	215
7.7 Chapter Summary.....	222
Chapter 8: Conclusions and Implications.....	224
8.1 Introduction	224
8.2 How Are Benefits Identified, Tracked and Realised in the Australian Public Sector?.....	226
8.3 What Is the Role of Benefits Owner in Benefits Management Life Cycle in The Australian Public Sector?.....	230
8.4 What Is the Role of Governance in Project Benefits Management in the Australian Public Sector?.....	231
8.5 What Are the Factors that Inhibit the Effective Use of Benefits Management in the Australian Public Sector?.....	234
8.6 What Are the Factors that Enable the Effective Use of Benefits Management in the Australian Public Sector?.....	239
8.7 Implications of This Study for Practice.....	241

8.8 Contribution to Project Management Knowledge	242
8.9 Research Limitations	244
8.10 Further Research.....	245
8.11 Research Propositions	246
8.12 Chapter Summary.....	247
References	249
Appendix A: Interview Questions	288
Appendix B: Letter to the Participating Organisations	289
Appendix C: Second Round Open Codes	294
Appendix D: Third Round Open Codes	295

List of Figures

Figure 2.1 Input–Process–Output and Input–Transform–Outcome Models.....	18
Figure 4.1 Six Phases of Thematic Analysis.....	90
Figure 5.1 New Policy Proposal Project Life Cycle	115
Figure 5.2 Capital Investment Portfolio Project Life Cycle	119

List of Tables

Table 2.1 Definitions of Benefits and Benefits Management	26
Table 2.2 A Comparison of Benefits Management Frameworks	42
Table 2.3 Mapping Research Questions to the Literature and Identified Gaps	51
Table 3.1 A Comparison of Three Research Approaches in Project Management Research	72
Table 3.2 Participants’ Professional Profiles	81
Table 4.1 A Sample of Open-Code Development.....	96
Table 4.2 List of Open Codes.....	97
Table 4.3 Final Codes.....	99
Table 4.4 Second Round Themes.....	102
Table 4.5 Final Seven Themes	103
Table 4.6 Final Theme Statements	104
Table 4.7 Checklist for Effective Thematic Analysis	110
Table 5.1 A Sample Benefits Plan from Organisation 1	130
Table 8.1 Benefits Inhibitors and Solutions	235

List of Abbreviations

ABR	active benefits realisation
APM	Association for Project Management
BAU	business as usual
BDN	benefits dependency network
CIPP	capital investment portfolio project
DoF	Department of Finance
EPMO	enterprise project management office
GDP	gross domestic product
GTM	grounded theory method
IS	information systems
IT	information technology
NPP	new policy proposal
NSW	New South Wales
OGC	Office of Government Commerce
P3M3	project management, program management and portfolio management
PIR	project implementation review
PM	project management
PM&C	Prime Minister and Cabinet
PMI	Project Management Institute
PMO	project management office
RP	research participant (code)
SRO	senior responsible officer/owner
UK	United Kingdom
US	United States of America

Statement of Originality

This is to certify that, to the best of my knowledge, the contents of this thesis are my own work. This thesis has not been submitted for any degree or other purposes.

I certify that the intellectual content of this thesis is the product of my own work and that all the assistance received in preparing this thesis and sources have been acknowledged.

Munir Ahmad Saeed

Date: June 30, 2023

Authorship Attribution Statement

This thesis contains the material published in the following publications. In all these publications, I was the first and corresponding author. As the first author, I largely contributed to the concept, design and development of these publications, however, co-authors' contributed to the development of these articles through guidance and academic help. These publications include the literature review and the research in this thesis.

- **Saeed, M. A., & Rashid, T.** (2021). The role of benefits owner in effective benefits management. *Project Governance & Control Annual Review*, 4(1), 44–57.
https://www.pgcs.org.au/files/9916/3174/4685/2021-PGCAR-Munir_Saeed.pdf
- Allen, T., & Saeed, M. A. (2018). Benefits realisation management: are they worthy. *Project Governance and Controls Annual Review (PGCAR)*, 1(1).
- **Saeed, M. A., Rashid, T., & Ahmad, M.** (2020). A benefits realization perspective for cyber security projects in the public sector. In M. Ahmed, A. S. S. M. Barkat Ullah & A.-S. K. Pathan (Eds.), *Security analytics for the internet of everything* (pp. 93–114). CRC Press.

As supervisor for the candidature upon which this thesis is based, I can confirm that the authorship attribution statements above are correct.

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Date: 30/6/23

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Date: 30/06/2023

Dedication

To the memories of late Lt., Colonel Babur Nasim (1971-2012)

You never left.

Acknowledgements

Alhamdulillah—all praise to Allah Almighty. With His blessings, the marathon effort of writing this thesis is successfully culminating with its logical conclusion. This intellectual endeavour involved many emotional highs and lows, but, in the end, there is a sense of satisfaction of having produced something that will beneficially contribute to existing knowledge in project management.

This success involved many, but the most prominent are my research supervisors, who taught me the art of research and analysis. I am greatly indebted to Professor Julien Pollack, who facilitated the transfer of my candidature to the University of Sydney and immensely helped in making sense of the data, analysis and conclusions. I am equally indebted to Dr Fatima Afzal for her continuous academic guidance throughout my research journey at the University of Sydney. My gratitude to Dr Alireza Abbasi and Dr Raymond Young, who provided guidance during the early stages of my research.

My utmost thanks are due to the 35 research participants, who spared time for the interviews and provided their candid insights into the benefits management practices of their organisations. Collecting data would not have been possible without the generous help of my friends, who, through their professional networks, facilitated my getting in touch with the research participants. In this regard, I am grateful to Bruce Dutton, Bret O'Neill, Afzal Anjum, Abeer Ur Rehman, Rana Abdul Rahim and many others who preferred to remain anonymous. Many thanks to Dr Waris Mughal and Dr Rosemary James for their help as well.

To my wife: I cannot thank you enough for your support, academically and otherwise, through facilitating my long study hours and managing all household responsibilities for many years. Thanks to my daughter Manahil for her patience with my research, depriving her of the quality time she deserved. Finally, my deepest gratitude to my parents and maternal uncles,

Ch Fateh Mohammad, Major Nasim Ahmad and Ch Rashid Ahmad, whose support, inspiration and guidance, all my life, steered my academic and personal journey.

Professional Editorial Advice

I certify that Capstone Editing provided copyediting and proofreading services, according to the guidelines laid out in the university-endorsed national ‘Guidelines for Editing Research Theses’.

Chapter 1: Introduction

This first chapter introduces the motivation, objectives and questions of this study. This chapter briefly discusses the research methodology, its justification and the focus of this study, which investigates benefits management practices in the Australian public sector. This chapter also highlights the research data analysis plan, the limitations of the study and the thesis structure.

1.1 Introduction and Motivation

This study endeavours to enhance our understanding of benefits management practices in the Australian public sector, in which project management (PM) is used as a tool to achieve organisational strategic objectives (Aubry et al., 2021; Einhorn et al., 2016, 2019; Marnewick, 2016). Benefits management is defined as ‘the process of organizing and managing, so that potential benefits, arising from investments in change, are actually achieved’ (Bradley, 2006, p. 23). Benefits management gained prominence in the PM literature from the 1990s, particularly to evaluate investments in the information technology (IT) sector (Ahlemann et al., 2013). Later, it gained traction in various other industries due to its wider application. However, the mainstreaming of benefits management in the PM literature only occurred in the last decade and a half, when an increasing number of academic research papers began discussions on the applicability of benefits management on investments through projects and proposed various benefits management frameworks (Aubry et al., 2021). The current debates on benefits management are, in fact, the continuation of an older debate on project success, which has been an area of academic interest since the 1980s.

During the early years, the focus of project success remained on project delivery within the triple constraints of cost, time and specifications. However, current debates around project success in the PM literature have extended to effective benefits management, which values project outcomes and benefits realisation more than project outputs (Chih & Zwikael, 2015; Zwikael & Smyrk, 2011, 2019). Since organisations spend significant resources on projects, it is reasonable to

expect that the intended project benefits will flow into the organisation. A benefit is ‘an outcome of change which is perceived as positive by a stakeholder’ (Bradley, 2016, p. 201). There is a growing realisation among PM professionals and researchers that outcomes and benefits accrued by the host organisation should be the main criteria for project success (AbuElmatti & Burnlov, 2020; Zwikael & Smyrk, 2011, 2019). Cooke-Davies (2000) claim that expected benefits have now become the benchmark for stage-gate decision-making and continuous informal assessment in PM. Fernandes and Sullivan (2021) state that the current literature acknowledges the importance of benefits management as an important enabler of benefits realisation. Chih and Zwikael (2015) state, ‘once approved, target benefits become the basis for ongoing project performance’ (p. 352). Mossalam and Arafa (2019) state that benefits management has become a significant factor for projects, and it is common for project success to be assessed on the basis of project benefits rather than project completion on time and cost.

Taking the benefits management debate further, Zwikael and Smyrk (2011, 2019) challenged the most used criteria of project success—based on project outputs rather than outcomes—and offered a new framework to evaluate project success in terms of providing project benefits and value to the organisation. This new framework by Zwikael and Smyrk (2012) argues for extending the project life cycle to facilitate outcomes realisation and turns the focus from outputs to outcomes. Chih and Zwikael (2015) state that the PM literature and the relevant PM standards overwhelmingly focus on deliverables within the triple constraints and argue that this focus on the delivery of the outputs ignores the significance of project effectiveness in delivering project benefits and value to stakeholders. Zwikael (2016) states that benefits management is a developing area of PM research and has the potential to further broaden the research in the PM discipline. Chih and Zwikael (2015) assert that the PM literature lacks guidance to inform how target benefits should be formulated and appraised. They further argue that the available PM literature is too broad in scope and does not provide much guidance on benefits formulation.

In a study of 39 public sector projects across all sectors in Australia, the United Kingdom (UK) and the United States (US), Patanakul et al., (2016) found that the performance of most of the projects was assessed by the respective audit offices on the basis of cost, time and scope, rather than on the realisation of targeted benefits. This narrow performance perspective did not help capture the intangible considerations that can play an important role in the perceptions of project performance. Therefore, to realise project benefits effectively, Patanakul et al., (2016) suggest that identified benefits should be specific, realistic, achievable and comprehensive, which can lead to enhanced project performance.

Despite the recent focus in the published literature on benefits management, a number of researchers feel there is a visible lack of discussion on benefits management practices by PM professionals (Breese, 2012; Cooke-Davies, 2000; Zwikael & Smyrk, 2015). Breese (2012) highlights the need to develop theories of benefits management based on in-depth analyses of practices—a call that the present study directly responds to. Aubry et al. (2021) believe there is still no standardised way to describe benefits management: among academics and practitioners, it is known by different terminologies, such as ‘value management’, ‘benefits realisation management’, ‘benefits realisation capability’ and ‘benefits management’. Similarly, a consensus is yet to be formed on whether benefits management is a part of project, program or portfolio management (Aubry et al., 2017, 2021)—various authors place benefits management at different levels of PM structures, such as in projects (Marnewick, 2016), programs (Mossalam & Arafa, 2016; Serra & Kunc, 2015) and portfolios (Breese, 2015; Dalcher, 2012). The literature review conducted for the present study identified several gaps in the benefits management literature. These gaps are discussed in detail in Chapter 2, which highlights the need for research to bridge these gaps in the PM literature. This study fills some of these gaps.

The literature review identified the following gaps in the existing literature:

- Benefits management literature lacks significant discussion on the current benefits management practices in the Australian public sector.

- Benefits management literature finds that organisations generally struggle to identify, formulate and appraise benefits, but the literature does not specifically explain how benefits can be identified, formulated and appraised in the Australian public sector, nor does the literature explain what challenges Australian public organisations face in the process.
- Benefits management literature proposes several frameworks for managing benefits. However, these frameworks are predominantly normative, and there is a lack of evidence of their application in practice. Benefits management literature generally lacks evidence on the use of benefits frameworks by Australian public sector organisations and their effectiveness in managing benefits.
- There is a lack of research on the role of governance in managing benefits.
- The benefits management literature lacks consensus on whether benefits should be managed at the project, program or portfolio level within Australian public sector organisations.
- The benefits management literature briefly discusses the drivers and inhibitors of benefits management; however, there is a lack of evidence on various organisational, cultural and procedural inhibitors and drivers in public sector organisations.
- The benefits management literature briefly discusses the roles of the project and benefits owner. However, existing literature does not specify which of the common PM roles should perform the role of the project and benefits owner and does not guide the accountability of the project and benefits owner for realising the benefits.
- There is a lack of consensus in the PM literature about who should be accountable for ensuring benefits are realised, and the project sponsor, funder or others have been described as the benefits owner.

This study makes valuable contributions to PM research, as it is based on the theory of practice and project-as-practice frameworks, wherein industry practices inform and enhance PM research. This study identifies how benefits management is practised and implemented in Australian public sector organisations. It highlights the practices in the benefits management life cycle. It

analyses the role of project governance in the implementation of benefits management and investigates the critical role of the benefits owner in realising benefits. It discusses the current benefits management frameworks and analyses their effectiveness for benefits management. This study also highlights the enablers and inhibitors of benefits management in Australian public sector organisations.

The literature review conducted for this study highlights that most of the research on benefits management is normative and aspirational in nature (Bradley, 2016; Jenner, 2012; Project Management Institute [PMI], 2017; Zwikael & Smyrk, 2012)—that is, it is based on ‘what should be’ rather than ‘what is being practised’ by the PM professionals. Therefore, to bridge the divide between the aspirations in the PM literature and the realities of practice, this study posed the research questions outlined in the next section.

1.2 Research Objectives and Questions

It is important to explore benefits management, focusing on the Australian public sector, to further inform PM research with findings that are empirical and grounded in data. This study, therefore, aims to investigate benefits management practices in Australian public sector organisations.

This study answers the following questions:

1. How is benefits management being practised in the Australian public sector?
 - 1.1. How are project benefits identified and formulated in the Australian public sector?
 - 1.2. What is the role of the benefits owner in the project benefits management life cycle in the Australian public sector?
 - 1.3. What is the role of governance in project benefits management in the Australian public sector?
2. What are the factors that impact the effective use of benefits management in the Australian public sector?

- 2.1. What are the factors that inhibit the effective use of benefits management in the Australian public sector?
- 2.2. What are the factors that enable the effective use of benefits management in the Australian public sector?

1.3 Research Methodology

The research methodology for this study is qualitative and uses thematic analysis for data analysis, involving a study of the Australian public sector. The Australian public sector offers an interesting study, as a significant proportion of the federal budget is appropriated through projects. Due to public interest in benefits to the community, parliamentary scrutiny of the performance of various government agencies, and investigations such as the Shergold Report (2015), which investigated the failure of two major programs initiated by Kevin Rudd's government, this study represents a timely investigation into PM practices, with a focus on benefits management of the taxpayer's money spent through projects.

Blomquist et al. (2010) argue for research based on project-as-practice to discover solutions for project managers and managers. In response, this study adopted a project-as-practice research approach inspired by Bourdieu's (1990) theory of practice to enhance our understanding of the challenges faced by Australian public sector organisations in managing projects. There is a need to understand how practitioners employ benefits management frameworks and tools and to find out how managers react to unseen and unexpected changes in circumstances, from the perspective of the benefits. The art and skill of PM can be explained by a practice-based approach that captures and conceptualises the real issues.

In this study, PM professionals in the participating organisations were interviewed to investigate benefits management in the Australian public sector, responding to the call by Blomquist et al., (2010) for a project-as-practice research perspective to identify the benefits management practices in the Australian public sector. This study employed qualitative research methods that considered projects as practice and projects as social systems (Aubry et al., 2021).

This study employed interviews as a data collection tool. Yin (2009) considers interviews to be an effective research tool in qualitative research. The number of interviews is a key issue in qualitative research, and there is no consensus on the most appropriate number of interviews to provide reliable saturation to a study. However, 35 interviews were conducted for this study, so that a credible level of saturation was ensured, leading to valid and generalisable conclusions. The recorded interviews were transcribed then analysed using a qualitative method to identify open codes and emerging themes. This was followed by an in-depth analysis and discussion of the findings and the themes.

1.4 Scope and Limitation of This Study

A number of small-scale studies have been carried out on benefits management in the Australian public sector at the federal level (Lin & Pervan, 2003; Patanakul, 2016; Young et al., 2014), with one exception of Chih and Zwikael (2015), which investigated the Commonwealth Government agencies, interviewed 16 senior managers, focusing on benefits management in particular. However, the present study claims to be the first extensive effort, investigating six large Australian public sector organisations and employing a qualitative methodology using semi structured interviews as the data collection tool. This study is limited to Australian Government organisations, and its findings have limited generalisations. While some aspects could potentially be extended, with caution, to similar Australian public sector organisations globally, such as those in New Zealand, the UK and Canada, there is less generalisability to other less-comparable public sector organisations.

This study highlights areas of further research, particularly how the inhibitors that this study identified can be reduced to enhance the chances of effective benefits management. This study also identifies three key benefits enablers, which can be further investigated, particularly the impact of organisational change management and top management support and how these enablers can effectively be deployed to manage benefits more successfully in the Australian public sector organisations.

1.5 Contribution of This Study

The findings of this study are expected to make benefits management research more representative and reflective of current benefits management practice. Research that reflects current practice is likely to be more beneficial to practice, as it will be able to suggest solutions to the challenges faced by practitioners. This study confirms some of the findings in the existing PM literature, but it extends PM knowledge by highlighting the underpinning causes of poor ownership and project governance of benefits, which focuses only on the delivery of the project outputs rather than on the impact of outcomes and benefits towards managing benefits effectively.

This study highlights key benefits enablers that must be further consolidated to provide an enabling environment for realising benefits more effectively. This study shows that, in the participating organisations, benefits management is not seen as an integrated process requiring consistent top management support and requisite resources.

1.6 Thesis Structure

The remainder of the thesis comprises seven chapters. A brief overview of these chapters is provided below.

Chapter 2: Literature Review—Project Success and Benefits Management. This chapter provides context to this study through a comprehensive discussion and analysis of the existing PM literature. This chapter discusses various aspects of PM, such as project success, organisational strategy and the role of PM in the implementation of organisational strategy, project governance and PM in the Australian public sector. The latter part of this chapter discusses various debates on benefits management. This chapter traces the emergence of benefits management, current debates, benefits management frameworks and the role of project governance in effective benefits management. It also looks at the current debates as to who should be appointed as a benefits owner and the capabilities of a benefits owner. This chapter concludes with the identification of the existing gaps in the current PM literature around benefits management.

Chapter 3: Research Methodology. This chapter discusses the research methodology applied in this study. It starts with a brief introduction to the research and criteria for the execution of a research study and provides a theoretical foundation for various research concepts, such as paradigms, approaches and methodologies. This chapter introduces and provides justification for the use of thematic analysis as a method for data analysis and the use of interview as data collection tool. The chapter also discusses participant sampling, the recruitment process, interview protocols and the ethical considerations for this study.

Chapter 4: Data Analysis. This chapter discusses the data analysis methodology and coding plan for this study, with a focus on the identification of codes and themes in the data collected through interviews with the research participants in Australian public sector organisations. The chapter starts with a discussion of data analysis strategies, coding techniques and thematic analysis phases. Next, it discusses how the interview data were transcribed and analysed to initially identify the emerging codes and how these codes were then categorised into seven final themes.

Chapter 5: Benefits Management Life Cycle—Processes and Practices. This chapter comprises an analysis of five main themes, which relate to Research Question 1: 1) poor benefits identification and formulation, 2) weak alignment of benefits to the organisational strategy, 3) challenges with delivering benefits, 4) lack of clear benefits ownership and accountability for benefits, and 5) governance for outputs rather than outcomes and benefits. The discussion and analysis of these themes inform how benefits are identified and formulated in the business case, how the identified benefits are aligned to organisational strategic objectives, how benefits are realised after the project outputs and services are operationalised, how benefits ownership affects effective management, and what role project governance plays in managing benefits.

Chapter 6: Benefits Management Inhibitors and Enablers. This chapter discusses two major aspects of Research Question 2: inhibiting and enabling factors. Seven subthemes relate to benefits management inhibitors: 1) the lack of senior management interest in accountability for benefits; 2) the negative impact of contractor engagement terms on benefits management; 3) a poor

understanding of outputs, outcomes and management; 4) more focus on the delivery of outputs than on benefits; 5) a practical disconnect between the business case and benefits management; 6) a lack of resources for benefits realisation; and 7) an ineffective assurance process for benefits realisation.

Three subthemes relate to benefits management enablers: 1) effective organisational change management for benefits realisation, 2) top management support for benefits management, and 3) the proactive role of the project management office (PMO) for benefits management processes.

Chapter 7: Discussion of Findings and Benefits Management Literature. This chapter discusses the research findings in the context of the existing PM literature to validate the research results and demonstrate areas where research findings confirm or contradict the extant literature. This chapter also highlights where this study extends the current research. It underscores how practice can improve research and how PM research can enhance practice in return. In this chapter, the findings are theorised so as to draw conclusions and make suggestions for improving current benefits management practice and research.

Chapter 8: Conclusion and Implications. The last chapter of this thesis discusses the conclusions of this study against the research questions identified at the start of this study. This chapter provides recommendations for improving benefits management practice and highlights the contributions of this study to PM knowledge. It concludes with an identification of research limitations and suggestions for future research in benefits management.

1.7 Chapter Summary

This chapter has introduced the research study objective: to investigate benefits management practices in Australian public sector organisations. This chapter presented the motivation of the research and highlighted the need for more research into benefits management practices in the Australian public sector so that current research becomes more representative of practice, possibly helping to overcome practitioners' challenges. This chapter identified the research methodology. It also outlined the seven major themes identified and analysed in the two analysis chapters.

Through the analysis chapters, this study confirms some of the findings in the existing literature and reveals the yet unexplored industry practices, drivers and inhibitors of benefits management. This study concludes that the benefits management practices in the participating Australian public sector organisations were inconsistent and haphazard due to the lack of accountability for the benefit of the senior executives, poor benefits ownership, and project governance that focused more on output delivery rather than giving equal importance to benefit realisation.

The present study enhances our understanding of benefits management practices in the Australian public sector and makes PM research even more representative of current PM practices in the Australian public sector.

Chapter 2: Literature Review—Project Success and Benefits Management

This chapter discusses key debates in the PM literature relevant to benefits management in the Australian public sector. The chapter starts by explaining how and why organisations use projects as a management tool to implement organisational strategy. This chapter briefly discusses strategy and its link with project management as a tool for strategy implementation employed by organisations. Success in strategy implementation through projects depends on the success of projects. Hence, a discussion on project success is important to understanding the effectiveness of using projects as a tool for strategy implementation by organisations. The PM literature has extensively discussed project success. This chapter discusses how the understanding of project success evolved from the traditional triple constraint approach to project management to include more variables, leading to the emergence of two dimensions of success: project management success and project success. Project management success focuses on effective management of PM processes, and project success is characterised by achieving project goals and effectively managing benefits. This chapter also discusses how benefits management can be considered a key project performance criterion. Finally, this chapter also discusses benefits management in the Australian public sector, which is directly related to the research objective of this study.

2.1 Projects as a Management Tool

The section discusses the importance of projects as a mechanism for implementing organisational investment decisions to achieve strategic objectives. It is important to discuss the effectiveness of projects in the public sector because this study investigated benefits management practices in Australian public sector projects.

The primary role played by projects as a tool can be gauged from the share of projects in global economic activity. Volden and Weld (2022) state that public sector investments are a major source of economic activity in the developed world, with public sector spending averaging 3.3% of

gross domestic product (GDP) in Organisation for Economic Co-operation and Development (OECD) countries in 2019. Bredillet et al., (2013) state that more than 20% of economic activity occurs globally through projects. In emerging economies, the share of economic activity occurring through projects is more than 30%. Referring to World Development Indicators, Bredillet et al., (2013) state that, out of US\$48 trillion of the world's GDP, 22% of gross capital formation (formerly gross domestic investment) is entirely project-based. These statistics indicate the role of projects in value creation at the global level (Bredillet et al., 2013). The increase in organisational internal complexity, external pressures and the need to manage efficiency and effectiveness challenges are the main drivers for the adoption of projects (Martinsuo et al., 2006; Winter et al., 2006).

Projects are considered an important tool for the implementation of investment decisions, but there are question marks on the effectiveness of project management and project success. For example, according to the Standish CHAOS Report (2022), only 31% of IT projects were successful. In their analysis of the factors influencing low project success rates, Shenhar and Dvir (2007) identify problems with the current understanding of the nature of projects, which the authors argue is based on traditional thinking about projects. Shenhar and Dvir (2007) state that the traditional approach to projects assumes that projects are predictable, fixed, simple and certain, but the traditional model is no longer relevant to modern-day projects. Since projects are complex, uncertain, continuously changing and strongly affected by their environment, Shenhar and Dvir (2007) suggest managing projects flexibly to respond to the changing business environment. In their study on how to respond to the demand for a flexible project approach, Thomas and Mullaly (2007) propose an adaptive model of value that recognised the dynamic nature of organisations. Despite changes in the context and environment in which project management activities occur, projects are still an important tool; hence, Bredillet et al., (2013) and Martinsuo et al., (2006) propose that organisations could use the projects approach to respond to the changing business environment. They recognise the limits of the traditional project approach and propose an adaptive project model

to enable organisations to survive and grow in an uncertain and complex business environment.

Since projects have been adopted as a means to implement the organisational strategy (Winter et al., 2006), it will be interesting to explore whether the project approach has been an effective way to implement strategy.

2.2 Strategy and Its Implementation through Projects

This section discusses the role of projects in the implementation of the organisational strategy to achieve strategic objectives through project success and managing benefits effectively. A brief discussion on strategy and how projects enable strategy implementation will be helpful to extend the discussion here. These concepts are essential to understanding the context in which project benefits relate to achieving strategic organisational objectives. Löwstedt et al., (2018, p. 889) state that the PM literature conceptualises projects as ‘implementation sites’ of organisational strategy, and projects play a much bigger role in organisational strategy implementation than highlighted in the literature. The strategic management literature offers significant discussions on strategy, strategy formulation and its role in complex organisations (Jarzabkowski & Carola, 2014; Jarzabkowski et al., 2007; Mintzberg, 1973, 1978, 1987; Vancil, 1976; Whittington, 2006, 2007). Johnson et al. (2008) state:

Strategy is the direction and scope of an organisation over the long term. It achieves advantage in a changing environment through its configuration of resources and competencies to fulfil stakeholder expectations. (p. 3)

Morris & Jamieson (2005) state that a vast body of literature on corporate strategy formulation is available, but there is a lack of research on how corporate strategy is implemented through projects and programs. Al-Balushi et al., (2005) propose an enterprise project management model to translate corporate strategy through projects. They claim that strategy is the means to achieving an organisation’s vision and mission, and it should not be limited only to the top management. Morris and Jamieson (2005) state strategy implementation comprises two phases— formulation and implementation. They consider, strategy formulation as an important process for

which a substantial body of research exists, but they point out that there is a lack of discussion on strategy implementation, particularly through projects, in the published literature (Morris & Jamieson, 2005).

Grundy (1998) states that ‘strategy implementation had long been considered the graveyard of strategy’ (p. 43), due to the challenges associated with the implementation of strategy. He further states that strategy implementation has been discussed adequately in strategic management texts but still strategy implementation seldom get attention it merits. Pellegrinelli and Bowman (1994) also highlight the challenges of strategy implementation. To overcome the difficulties with strategy implementation, they propose a ‘project approach that acts outside the existing processes and cultures to transform the way an organisation operates and helps embed new behaviours required by the revolutionary strategy’ (Pellegrinelli & Bowman, 1994, p. 127). Pellegrinelli and Bowman (1994) call for establishing a program and project approach to connect project initiatives to the overall organisational strategy. In contrast, Morris and Jamieson (2005) state that PM has moved from a focus on individual projects to a more organised and structured system of project programs and portfolios. There is a growing consensus among researchers about the effectiveness of using projects to implement organisational strategy because recent projects have played a central role in the management of COVID-19 responses worldwide (Huemann, 2022; Winch et al., 2021). However, the effectiveness of using projects as a tool for strategy implementation is measured by project success. Therefore, it is important to understand how project success is conceptualised and measured and how our understanding of projects has evolved over the years. The next section discusses the concept of project success and how it evolved from the iron triangle to include the realisation of project benefits in the PM literature, which is a key area of interest in this research study.

2.3 Project Success

This section highlights the initial debates on project success in PM literature and then a gradual shift in project success criteria from project outputs to outcomes and benefits. Rolstadås et

al., (2014) state that project success, as an area of academic interest, appeared in the 1980s, when PM research began to investigate project success beyond completing projects on time and at cost. Two key concepts stand out in the project success debate—project success factors and project success criteria—with the latter more directly illustrating the development of benefits management as an area of inquiry in PM research. Müller and Jugdev (2012) reviewed various aspects of project success and pointed out that project success is multidimensional and subjective. Due to the element of subjectivity, researchers struggled to develop a consensus; hence, Shenhar and Holzmann (2017) point out the absence of any framework to determine what constitutes project success. However, despite the lack of a definition of consensus, the initial PM literature identified the three constraints of scope, cost and time as project success criteria (Atkinson, 1999; Jha, 2011; Lim & Mohammed, 1999; Mantel et al., 2008; Shenhar et al., 2001). Pollack et al. (2018) state that the effective management of the iron triangle was identified as central to project success. They point out the evolving nature of the iron triangle, which comprises time, cost and quality. Quality is used instead of scope because the quality of the scope is more important than merely the scope itself. However, van Wyngaard et al., (2012) reject the inclusion of ‘quality’ as a variable in the iron triangle and insist on retaining ‘scope’. Based on an extensive literature review, in which the evolving understanding of the iron triangle was traced, Pollack et al., (2018) state that, in the 1970s, the PM literature focused on the operational side of PM, which gave importance to cost, time and quality.

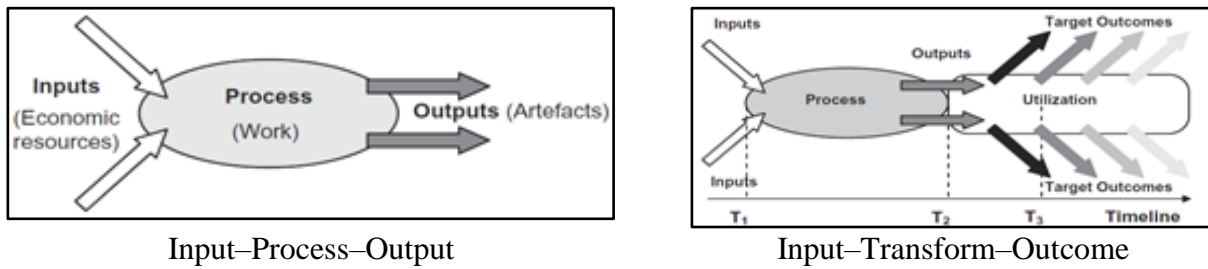
However, during the last two decades, even the significance of time and cost as the success criteria, has been called into question. Shenhar et al., (2001) partially agree with cost and time being the success criteria for projects in the short term, but only for those projects where time to market is important. They argue that the focus on cost, time and performance as success criteria resulted from the operational mindset of project managers, who focused solely on delivering project outputs. Shenhar et al., argue that the same operational perspective is represented in the PM literature, which traditionally relied on the triple constraint as the criteria for project success. The PM literature shows a gradual shift from a focus on the operational mindset to project performance (Pollack et al.,

2018; Shenhar et al., 2001). The departure from the operational orientation of project success criteria was heralded by Pinto and Slevin (1987, 1988) when they proposed expanding the perceptions of success beyond the triple constraints and suggested including organisational effectiveness and the level of project performance achieved. However, discussions about project success are still important in PM literature. For example, the International Journal of Project Management published a special edition in 2022 to celebrate 40 years of PM research in which various authors examined the relevance and evolution of project success. Pinto et al., (2022) state that a high volume of published work on the issue of success demonstrates ongoing interest among researchers and practitioners. In a study that highlights the journey of project success, Pinto et al., (2022) state that debates on project success have evolved from a reductionist view based on the iron triangle to a view that project success is more multidimensional. They further state, ‘the conceptualisation and assessment of project success has evolved from a rather unidimensional, simplistic and reductionistic account to a more multidimensional, holistic and dynamic models’ (Pinto et al., 2022, p. 831).

Since 2000, researchers have increasingly canvassed for a paradigm shift in defining project success criteria and for a move away from project outputs to outcomes. Prominent in this debate, Zwikael and Smyrk (2011, 2019) advocate for making project outcomes rather than outputs the foundation of project success criteria. They have endeavoured to modify the conventional input–process–output view of project activity to an input–transform–outcome view. Figure 2.1 below compares the two models; the input–transform–outcome model developed by Zwikael and Smyrk (2011, 2019) assigns more importance to outcomes than outputs.

Figure 2.1

Input–Process–Output and Input–Transform–Outcome Models



Input–Process–Output
Source: Zwikael and Smyrk (2011, p. 15; 2019, p. 25).

Zwikael and Smyrk (2011, 2019) state that, to develop a new framework for evaluating project success, there is a need to change the definition of project; they claim that the older definition is misleading because, by that definition, projects are considered to produce outputs. They point out that terms like ‘change’, ‘goal’ and ‘results’ all refer to a project definition built around outcomes. Based on the increasing shift in emphasis from project artefacts to outcomes, Zwikael and Smyrk (2012) propose a modified definition of a project as a ‘unique process intended to achieve target outcome’ (p. S12). Zwikael and Smyrk (2011) argue that project success evaluation should be based on project outcomes, besides other accountabilities. In order to realise outcomes effectively, Zwikael and Smyrk (2011) suggest extending the traditional project life cycle by another phase for outcomes. However, they do not explain how the extra phase will be managed or who will do that work, as realising outcomes takes time. Zwikael and Smyrk (2011) also do not explain how, in practice, the outcomes phase will be implemented, particularly when contracted human resources are increasingly used for project implementation.

To summarise the above discussion: the PM literature initially considered a successful project as one that delivered specified outputs at cost and on time (Pinto & Slevin, 1987, 1988; Shenhar, 2001). However, with the increasing maturity of the PM discipline, success criteria gradually moved away from the triple constraint (Müller & Jugdev, 2012). During the last two decades, the criteria for project success have shifted from project outputs to project outcomes, assigning more significance to the realisation and value of investments in projects and programs (Huemann, 2022; AbuElmatti & Burnlov, 2020; Zwikael & Smyrk, 2019).

Since this present study investigates the Australian public sector, it is pertinent to investigate project success in the public sector context. The following section discusses the current research in Australian state and federal governments.

2.4 Project Success in the Public Sector

The magnitude of investment in public sector projects makes them an important subject of study. For example, Volden and Weld (2022) state that most public sector investments are implemented through projects. Frey (2017) has stated that investment in infrastructure projects would rise to 24% of the global GDP in 10 years. According to the Australian Bureau of Statistics (2021), despite COVID-19 pandemic-related lockdowns, public investment in Australia continued grew to the tune of AU\$29 billion in June quarter of 2021, which is 5.8% of Australia's GDP.

Crawford and Helm (2009) state that, in the public sector, projects and programs are employed for strategy and policy implementation. Researchers (e.g., Patanakul et al., 2016; Crawford et al., 2003) highlight the complex and challenging nature of public sector projects, which are characterised by uncertainty, ambiguity and multifaceted expectations of diverse stakeholder groups. Due to these characteristics, defining project success becomes more challenging, and compliance, governance and accountability add extra layers of complexity to Australian public sector projects (please refer to the findings of this research in chapters 5, 6 and 7 on the nature of Australian public sector projects). A review of existing literature for this present study identified that many researchers (e.g., Chih & Zwikael, 2015; Zwikael & Smyrk, 2019) have suggested including the realisation of outcomes and benefits as project success criteria. However, Patanakul et al., (2016), who investigated 39 public sector projects in Australia, the UK and the US, found that the audit offices in these countries were still assessing projects based on traditional success criteria (i.e., scope, cost and time), and the realisation of the project outcomes and benefits were not considered during the audit process. This finding indicates the disparity between the aspirations of the researchers and the realities of the practice. The findings of the present study in chapters 7 and 8

also confirm the gap between the PM literature and practices in the participating organisations of the Australian public sector. This present study found that in the participating organisations, project success was judged based on the traditional iron triangle.

The existing research into Australian public sector projects at the state level in Australia demonstrates that projects do not succeed in achieving strategic objectives for several reasons. Young et al., (2012) and Young and Grant (2015) investigated the success of the public sector projects in the states of Victoria and NSW, respectively. Their research investigated whether the projects achieved the targeted strategic goals, and the authors discovered that performance measures were selectively picked to demonstrate improvement during the reporting period. Projects in Victoria and NSW experienced various challenges, such as changing strategic objectives and poor alignment of projects to the organisational strategic objectives. In NSW, 34% of the projects' strategic objectives changed during the study period (2001–2010), which rendered at least one in three projects irrelevant to the changed organisational strategic objectives. These studies concluded that projects made insignificant contributions to the organisational strategy (Young et al., 2012; Young & Grant, 2015). The findings of this present study, in chapters 5, 7 and 8, paint a similar picture of the participating public sector organisations at the Commonwealth level. This finding indicates that public sector projects in Australia at the state and Commonwealth levels face similar challenges in managing the benefits of projects.

The research findings of Young et al., (2012), Young et al. (2014), Young and Grant (2015) and Patanakul et al., (2016) highlight challenges in public sector projects in the UK, the US and Australia. Highlighting the challenges with Australian public sector projects, Mendham (2005) states that the typical government department could have 1,000 projects at any one point in time, of which about 80% are not running correctly to budget, schedule or performance. Mendham states that public sector PM is complex because public sector projects, particularly policy initiatives, have

large and diverse objectives and trade-offs, thus making the project objectives more complicated and diffused.

Young and colleagues have challenged project assessment reports by the Australian audit agencies as being based on narrow project success criteria, such as time, cost and specifications. In some cases, state government agencies have been found to selectively report project performance, and these reports have excluded project benefits from the project performance reporting (Young et al., 2012; Young & Grant, 2015). Researchers have also identified project governance issues related to project performance management in achieving stated strategic organisational objectives. It is imperative to look at project governance and its impact on the performance of public sector projects. Patanakul et al., (2016) identify governance as an important aspect of public sector projects in the US, the UK and Australia. Chapters 5 and 6 of this thesis discuss in detail the important role of governance in effective benefits management, in the participating organisations. The next section discusses the significance of governance as a concept, its role in ensuring the strategic alignment of projects to organisational objectives, and the role of governance frameworks in ensuring projects successfully achieve the target objectives and benefits.

2.5 Project Governance

Project governance plays a crucial role in effective PM. It ensures that projects are aligned to the strategic intent of the organisation and provides oversight throughout the project life cycle (Biesenthal & Wilden, 2014; Musawir, et al., 2020; Too & Weaver, 2014). Project governance ensures product acceptance, identifies project success criteria and guides the measurement of project benefits (van der Merwe, 2016). Bekker and Steyn (2009) state that, with the advent of the 21st century, project governance has gained visible traction in project practice and academic circles.

With corporate governance having established itself as a discipline, governance has gained acceptance in various other areas, including PM (Bekker & Steyn, 2009). Miller and Hobbs (2005) assert that the governance literature identifies three streams of governance: corporate, institutional and project. Whereas corporate and institutional governance focus on the organisational structures

and financial performance, respectively (Biesenthal & Wilden, 2014; Butler, 2008), project governance provides structures and frameworks for effective decision-making to initiate and implement projects (Bekker & Steyn, 2009). Compared with corporate and institutional governance, project governance is more complex due to the diversity of stakeholders (Clegg, 2019). Project governance provides checks and balances to ensure transparency and accountability and offers the necessary support to project managers to enable them to deliver project objectives (Volden & Andersen, 2018; Ruuska et al., 2009). Researchers (e.g., Ahola et al., 2014; Miller & Hobbs, 2005; Shenhar, 2001) recognise that there is no one-size-fits-all governance framework; hence, they argue for tailored governance structures based on the project typology and contexts. However, the PM literature lacks guidance on customising governance arrangements (Volden and Andersen, 2018; Ruuska et al., 2009).

In summary, project governance ensures that the intended project outcomes and benefits are achieved, provides structures to support decision-making, strengthens accountability, manages risks and ensures resources are used responsibly (Haniff & Gallaway, 2022). Bekker and Steyn (2009) highlight increasing interest in project governance by researchers. Volden and Andersen (2018) and Ruuska et al., (2009) state that project governance ensures adequate checks and balances to enable transparency and accountability, roles and responsibilities, and provides project managers with the necessary support to successfully deliver project objectives. However, that there is no one-size-fits-all also applies to project governance, and various researchers (e.g., Miller & Hobbs, 2005; Shenhar, 2001) argue for tailored governance frameworks, for projects based on their typology and size. The discussions on project governance are limited to efforts to provide and maintain checks and balances for transparency and accountability (Volden & Andersen, 2018). However, the accountability element is limited to managing risks and resources (Ruuska et al., 2009). The current governance research does not discuss governance practices for outcomes and benefits in the

Australian public sector. The findings of this present study fill this gap in the PM literature by highlighting the focus of governance for outputs instead of outcomes and benefits.

The above section discussed the importance of effective governance for implementing strategy and policy through projects and programs (Patanakul et al., 2016). This section highlighted the narrow focus of project governance (Ruuska et al., 2009). In the above discuss the role of a governance framework for effective governance was also hinted at; therefore, it is important to explore governance frameworks in the Australian public sector and their implementation and effectiveness. The following section explores the current project governance systems of the Australian public sector organisations.

2.6 Project Governance Framework for Assurance in the Australian Public Sector

Effective project governance can be ensured through a comprehensive governance framework, as governance frameworks ensure the application of consistent governance controls (van der Merwe, 2016). According to Christensen (2011), a governance framework is similar to public policy and project governance plays a significant role in project planning and successful execution, particularly in the public sector. In the Australian public sector, the concept of a project governance framework evolved with public sector reforms, following experiments in the UK, New Zealand, Canada and the US (Goldfinch & Roberts, 2013).

A brief discussion on gateway reviews is important because the assurance process in the participating organisations was identified as one of the themes in chapter 6. Australia implemented the gateway review framework in 2005 (Higgins, 2007), which seems to have been inspired by the British experiment. In the Australian public sector, at the Commonwealth level, new policy proposals (NPPs) are subject to gateway reviews. NPPs are major projects with the following characteristics:

- a total estimated cost of \$30 million or over for procurement or infrastructure

- a total estimated cost of \$30 million or more, including an information and communications technology component of at least \$10 million
- a total estimated cost of over \$50 million.

According to the Australian Government Department of Finance (DoF; 2020), the implementation and the delivery of policy initiatives are critical responsibilities of the Commonwealth government. For this purpose, the government instituted assurance reviews to provide internal control and an independent perspective for the delivery of projects and programs.

According to DoF (2020), the senior responsible officer/owner (SRO) plays a significant role in these reviews, being the single point of accountability within the sponsoring agency for the successful implementation, delivery and outcomes of projects and programs. According to the DoF Resource Management Guide (2017), the SRO is responsible for the successful delivery of the projects and programs. AXELOS MSP (2020) describes the SRO as ‘The single individual with ongoing accountability for the successful delivery of the outcomes of the program. The role is accountable to the sponsoring group and chairs the program board. Also known in some organisations as a sponsor’ (p. 213). According to AXELOS MSP (2020), the SRO is likely to be directly involved in the following:

- developing the vision statement
- making the business case
- implementing program strategy and plans
- developing assurance plans and commissioning reviews
- monitoring the program’s performance (e.g., the delivery of new capabilities and realisation of outcomes and benefits).

According to the DoF Resource Management Guide (2017), the SRO is a senior executive who is authorised to make decisions about the projects and programs. However, SROs are not involved in the day-to-day management of programs and projects. The SRO ensures the participating agency’s preparation, cooperation and implementation of assurance review

recommendations. The SRO is responsible for providing all the necessary documentation before and during the review meetings, the availability of key stakeholders, and the project team (DoF, 2020). According to the DoF Resource Management Guide (2017), there are six gateway reviews conducted during the project life cycle. following are the gateways for projects:

Gateway Review 0—Business need

Gateway Review 1—Business case

Gateway Review 2—Procurement strategy

Gateway Review 3—Investment decision

Gateway Review 4—Readiness for service

Gateway Review 5—Benefits realisation.

Since the present study focuses on benefits management, it discusses Gateway Reviews 1 and 5 only, which deal with benefits. At Gateway Review 1 ('Business case'), among others, the assurance review team looks at the benefits management plan and the benefits profiles. Gateway Review 5 ('Benefits realisation') deals exclusively with benefits realisation and the value for money promised in the business case and benefits management plan. As per the DoF Resource Management Guide (2017), 'Gateway Review 5 is conducted within 6–12 months after the commissioning of the product or the introduction of the service and when it is expected that sufficient information on benefits is available' (p. 72). Listing the areas to be probed by Gateway Review 5, the guide states that it looks at whether the business benefits have been realised as promised in the business case and whether the entity achieved any other benefits.

Since the gateway reviews are only applied to project/programs with a cost of \$30 million or more, it means that programs and projects costing less are not subject to independent assurance review mechanisms of the implementing agencies. Instead, any benefits reviews, as well the degree of focus on benefits realisation, may vary from agency to agency. The PM literature does not discuss the effectiveness of the gateway reviews as an internal and independent mechanism of assurance. However, this present study fills this gap in the literature by identifying a theme of

assurance through gateways and project implementation reviews to realise benefits. The main objective of this study is to investigate benefits management practices in the Australian public sector. Therefore, it is important to discuss the current literature on benefits management, including its emergence, evolution and application in Australian public sector organisations.

2.7 Benefits Management

This section discusses how the concepts of benefits management and benefits realisation emerged and evolved as key concept and project performance criteria in PM. Bradley (2010) claims to have introduced the concept of managing benefits and coined the term ‘benefits management’ in the 1980s. Benefits management is known by various names: benefits realisation (Office of Government Commerce [OGC], 2007), benefit realisation management (Bradley, 2016), value creation (Laursen & Sveijvig, 2016), benefits harvesting and benefits delivery (Aubry et al., 2017, 2021). However, ‘benefits management’ and ‘benefits realisation’ are the most commonly used terms in the literature of professional bodies, academics and consultancy reports (Breese et al., 2015). The Managing Successful Programs (MSP) framework uses both terms interchangeably (Bradley, 2010, p. 4). Aubry et al., (2017, 2021) state that benefits management appeared as a concept in the PM literature in the late 1990s but it received a greater attention when Managing Successful Programs was adopted as a governance framework by the UK government in 2003. Bradley (2010) states that ‘benefits management’ was common till 2003, later changing to ‘benefits realisation management’ primarily because the focus turned to realising benefits rather than merely managing benefits. Benefits and benefits management has been defined in various ways, and Table 2.1 presents some of the common definitions.

Table 2.1

Definitions of Benefits and Benefits Management

Definition	Source
A benefit is ‘an outcome of change which is perceived as positive by a stakeholder’.	Bradley (2016, p. 102)

Definition	Source
‘A benefit is the measurable improvement resulting from an outcome which is perceived as an advantage by a stakeholder.’	Office of Government Commerce (2007, p. 61)
Benefits are ‘a measurable advantage owned by a group of stakeholders incurred by changing the current state through project management mechanism’.	Badawi (2016, p. 763)
Benefits are a ‘flow of value that is triggered by the realization of a target outcome’.	Zwikael and Smyrk (2012, p. S11)
‘ Benefits are the value that is created for the project sponsor or beneficiary as a result of the successful completion of a project.’	Project Management Institute (2016a, p. 4)
Benefits management is a ‘process of organizing and managing such that potential benefits ... are actually realised’.	Ward and Daniel (2012, p. 8)
Benefits management is ‘the process of organizing and managing, so that potential benefits, arising from investments in change, are actually achieved’.	Bradley (2006, p. 23)

As shown in Table 2.1, ‘benefit’ is defined as ‘an outcome of change (Bradley, 2016, p. 102), ‘measurable improvement’ (OGC, 2007, p. 61), ‘a measurable advantage’ (Badawi, 2016, p. 763), ‘a flow of value’ (Zwikael & Smyrk, 2012, p. S11) and ‘a value that is created’ (PMI, 2016a, p. 4). Conceptually, all these definitions highlight a measurable change in the form of value that results from the use of project outputs. This thesis uses the definition of benefits proposed by the Project Management Institute (PMI), which states that ‘Benefits are the value that is created for the project sponsor or beneficiary as a result of the successful completion of a project’ (PMI, 2016a, p. 4). In this definition, ‘benefit’ is defined as value, so it is pertinent to define the concept of value to understand the concept of benefit. Bradley (2016) states that value is a complex concept, and definitions of value depend on stakeholders’ views. Bradley defines the value of a benefit as ‘the

magnitude of improvement associated with a benefit' (p. 119). Bradley (2010) suggests using benefits management to effectively manage value. Bradley (2016) defines benefits management as 'the process of organizing and managing, so that potential benefits, arising from investments in change, are actually achieved' (p. 23). He further states that benefits management ensures that the flow of the value from projects and program benefits is effectively managed by an organisation. Jenner (2014) states that 'benefits management extends from identification of desired benefits through to benefits realisation and lessons learnt ... and is concerned with informing investment decisions and optimisation of benefits realisation' (p. 15). Serra (2017) states that 'benefits realisation is a process to make benefits happen and also to make people fully aware of them throughout the entire process' (p. 11). Based on these stated definitions of benefits management, this study defines benefits management as 'a process designed to effectively realise benefits with the objective that the value resulting from the realised benefits is effectively managed by the organisation'. This study uses this definition of benefits management throughout this thesis.

If projects generate value for an organisation, then a question arises: how do organisations manage value or achieve value management? Walker and Rowlinson (2008) consider value generation the main purpose of the PM exercise. They argue that project teams generate value for all stakeholders, and value seems to be the ultimate objective of the entire PM exercise. Value management is an effective mechanism to increase benefits that accrue from projects, and it is a problem identification and problem-solving methodology (Thiry, 2001, 2002). A detailed discussion on value management is beyond the scope of this research. However, a brief discussion will be useful to outline the differences between benefits management and value management.

Value management differs from benefits management. Thiry (2002) states, 'value management is about achieving a balance between the satisfaction of many differing needs and resources used in doing so' (p. 224). This PhD study states that value and value management concern how projects, programs and portfolios are managed to maximise the benefits from resources spent on project management as a tool for strategy implementation. In contrast, benefits

management focuses on ensuring that benefits are accurately identified and effectively realised through effective change management (Bradley, 2016; Jenner, 2014). Benefits are identified and formulated during business case development (Bradley, 2016; Ward & Daniel, 2006). This present study argues that benefits management can be considered a subset of value management because value management guides how to efficiently utilise resources through the effective management of projects, programs and portfolios (Thomas & Mullaly, 2008; Thiry, 2001, 2002). However, how value is incorporated into all PM processes and structures is not the focus of this research study. Therefore, the discussion of value management here is limited to defining the concepts of value and value management and their relevance to benefits management. Nieto-Rodriguez (2021) highlights the role of projects in value creation, as 40 percent of the business activities are carried out through projects. Nieto-Rodriguez (2021) states that the increasing reliance by the public and private sectors on projects for value creation is an indication of the increasing role of project economy. He further states that value of project based economic activity, which he calls as project economy, globally will touch US\$20 trillion by 2027. However, the role and significance of projects economy is considered out of scope for this thesis as this thesis explores benefits management practices within the organisation, and not the benefits of projects across a multi-organisational project economy.

Two other concepts are closely associated with benefits management and value management: project evaluation and impact assessment. Evaluation (Irani, 2010), project performance (Zwikael & Smyrk, 2015) and benefits management (Breese, 2012; Sherwood-Smith, 1998) were originally used to evaluate the impact of investments on organisational performance in information systems and information technology (IS/IT) projects (Arik et al., 2000). Unlike benefits management, which starts as part of the business case development and continues during implementation and after the delivery of the project outputs (Bradley, 2016; OGC, 2008; Ward & Daniel, 2006), evaluation is conducted during the strategic decision-making process and upon project completion (Irani, 2010). Evaluation comprises two key processes: ex-ante evaluation and ex-post evaluation or post-project evaluation. In ex-ante evaluation, strategic and financial decision-

making is made, while post-project evaluation facilitates project appraisal at completion (Irani, 2010). Most studies focus on post-project evaluation of IS/IT projects (Berg et al., 2022; Holgeid et al., 2022; Song & Letch, 2012). The post-project evaluation phase closely resembles the benefits realisation phase of the benefits management life cycle. In benefits management, the benefits realisation review and audit (Badewi, 2022; DoF, 2017) are expected to occur in the post-project appraisal process. The post-project evaluation considered is a learning opportunity and a tool for legitimisation that can help policymakers recommend pragmatic and objective decisions (Ahonen, 2015; Irani, 2010). However, Fahri et al., (2015) identify quite similar challenges in post-project evaluation as those experienced by benefits realisation the Australian public sector organisations investigated by this present study. Fahri et al. (2015) state that post-project evaluation is conducted immediately after the close-out phase, but the lack of management support means project managers often consider post-project evaluation a mere formality.

Evaluation is also used in international development project management for impact analysis of the development programs (Hearn & Buffardi, 2016). Vedung (2010) considers evaluation a governance mechanism because ‘good intentions and exciting visions are not enough, it is real results that count’ (p. 263); therefore, evaluation can assist the public sector in demonstrating value for money. Evaluation in the international development projects and programs context is conceptualised differently than evaluation for IS/IT project investments. Similar to benefits realisation and project performance in mainstream project management, the impact evaluation is associated with international development intervention programs (Mertens & Wilson, 2019; Rossi et al., 2004). In international development sector projects, the term ‘impact’ has been associated with change. For example, AusAid (2012) states that, ‘impacts are positive or negative changes produced by a development intervention—directly or indirectly, intended or unintended’ (p. 2). During the last two decades, impact evaluation has increasingly been employed in the education, health, social protection and agriculture sectors (Cameron et al., 2016). Vedung (2010) outlines four waves of evaluation: the Science-driven wave (1960s), the Dialogue-oriented wave

(1970s), the Neo-Liberal wave (1980s) and the Evidence wave (1990s). Impact evaluation ‘is a systematic and empirical investigation of the impacts produced by an intervention specifically, it seeks to establish whether an intervention has made a difference in the lives of people’ (AusAid, 2012, p 2). Stjernborg (2023) discusses the application of impact assessment for infrastructure projects in Sweden. In Sweden, impact assessment has been employed to better understand the social impacts of infrastructure projects on people because the involvement of the community is considered a cornerstone of impact assessment. Similar to other evaluation mechanisms, such as project evaluation and benefits realisation, impact assessment is also overlooked once the project is delivered (Mottee & Howitt, 2018). Impact assessment and evaluation are considered collaborative learning experiences (Lowe et al., 2021). However, in practice, these face obstacles due to the lack of resources and skills (Hevenstone et al., 2023; Sullivan, 2018; Fahri et al., 2015; Irani, 2010; Bajaj et al., 2008; Kumar, 1990). Similar to impact assessment and evaluation, this present study identifies management’s lack of skills, funds and interest in the accountability for benefits as barriers to benefits management. In conclusion, value management, evaluation management, impact assessment and benefits management are governance mechanisms (Vedung, 2010) that can maximise benefits by ensuring resources are used effectively (Thiry, 2002, 2001), supporting evidence-based policy-making (Irani, 2010), assessing the results of change in the lives of people (Stjernborg, 2023; Mertens & Wilson, 2019; Hearn & Buffardi, 2016; Cameron et al., 2016), and effectively managing benefits to achieve the strategic objectives of an organisation (Einhorn et al., 2020; Haniff & Galloway, 2022; Marnewick, 2016; Williams et al., 2019; Zwikael & Smyrk, 2015).

2.7.1 The Emergence of Benefits Management in Project Management in the Literature

As mentioned above, though benefits management emerged during the 1990s, Aubry et al., (2021) state that benefits management has recently received substantial attention from researchers and professionals as an effective mechanism for enhancing returns on investments. In last one and half decades, there has been a visible lack of a substantial research on benefits management, as highlighted by various researchers (e.g., Breese, 2012; Cooke-Davies, 2000; Zwikael & Smyrk,

2015). Chih and Zwikael (2015) state that the PM literature lacks guidance to inform how target benefits should be formulated and appraised. They maintain that the available benefits management literature is too broad and does not provide much guidance on benefits formulation. Breese (2012) highlights the need for developing theories on benefits management based on an in-depth analysis of practice. Aubry et al., (2021) state that there is still no standardised way to describe benefits management, as it is known by different names. PM practitioners also employ various terms to describe benefits management, such as ‘value’, ‘goals’, ‘cost-saving’, ‘performance’, ‘indicators’ and ‘gains’. The rich diversity of definitions of benefits management indicates there are various understandings of the concept and the process of benefits management, which may lead to variations in the implementation of benefits management and its effectiveness. To ensure a consistent understanding of benefits management, this present study defines benefits management as ‘a process designed to effectively realise benefits with the objective that the value resulting from the realised benefits is effectively managed by the organisation.’

Aubry et al., (2021) point out that a consensus is yet to be formed on whether benefits management is a part of project management (Marnewick, 2016), program management (Mossalam & Arafa, 2016; Serra & Kunc, 2015) and portfolio management (Breese 2015; Dalcher, 2012). Fernandes and Sullivan (2021) state that the current literature acknowledges the importance of benefits management as an important enabler of benefits realisation, but there is still a lack of evidence on how benefits management can be effectively adopted in practice.

The PM literature on benefits management can be divided into two streams: professional and normative literature, and academic literature (Aubry et al., 2021). In the last two decades, the professional literature has mostly focused on benefits management concepts, methodologies for realising benefits from investments in IT projects, lessons learned, and the adoption of an agile approach and its relevance to benefits. The academic literature has centred around benefits management frameworks, practices and methods to improve benefits realisation, governance, and the integration of benefits management into larger organisational systems (Aubry et al., 2021).

From 2010 onwards, the benefits management literature has increased in volume and diversified its coverage to areas such as benefits management frameworks (Bradley, 2016; Chih & Zwikael, 2015; Remenyi Sherwood, 1998; Ward & Daniel, 2012), governance (Ferrer, 2021; Haniff & Galloway, 2022; Musawir et al., 2017, 2020; Volden & Andersen, 2018; Zwikael & Smyrk, 2015), benefits ownership (Badewi, 2016; Musawir et al., 2017; Olsson, 2018; Patanakul et al., 2016; Winch & Leiringer, 2016; Zwikael & Meredith, 2017; Zwikael et al., 2018, 2019), benefits identification and appraisal (Chih & Zwikael, 2015; Ward et al., 2008) and the alignment of benefits to organisational objectives (Ansari et al., 2015; Einhorn et al., 2020; Haniff & Galloway, 2022). The brief overview of the literature above demonstrates that the benefits management literature has expanded in its range of research topics. It is important to now explore how far the PM literature has discussed benefits management in practice.

2.7.2 Benefits Management in Practice

In PM, benefits management started with the evaluation of investments in IT, but Breese (2012) states that benefits management is equally relevant to other disciplines and to organisations of all sizes and types. However, there are questions about the effectiveness of managing benefits. For example, Marnewick (2016) states that the benefits gained from investing in IT projects are not linked back to organisational strategies, highlighting the challenges with aligning benefits to organisational strategy. Where Marnewick (2016) highlights the practice of poor alignment of benefits with the organisational strategy, Chih and Zwikael (2015) found that organisations struggle to identify and formulate benefits and subsequently struggle to link the target benefits with the organisational strategic objectives. Thus, both Marnewick (2016) and Chih and Zwikael (2015) outline challenges with the initial and basic processes in the benefits management life cycle. Marnewick (2016) points out that organisations in the Netherlands and South Africa are aware of the importance of the business case in managing benefits, but this understanding is limited because organisations do not connect benefits to the organisational strategic objectives. Einhorn et al., (2019) and Marnewick and Marnewick (2022) also confirm the limited role given to the business

case by organisations in managing benefits. However, they do not assign any reasons why organisations move away from the business case after its approval, and they call for more research in this area. This present study, in chapter 6, discusses some of the reasons why the business case is given a limited role in benefits management in the participating public sector organisations in Australia. Therefore, this thesis responds to the call by Marnewick and Marnewick (2022) for further research on the limited role of the business case and fills some of the existing gaps in the PM literature.

Researchers (e.g., Chih and Zwikael, 2015; Marnewick, 2016; Zwikael & Smyrk, 2019) see challenges with how benefits are identified, formulated and aligned with the organisational strategic objectives, which is a benefits management life cycle problem. Marnewick (2016) suggests using a closed-loop system to connect promised benefits in the business case with the delivered benefits and linking these benefits to the strategic objectives. To ensure that benefits are managed effectively, Marnewick (2016) and Zwikael and Smyrk (2019) recommend expanding the traditional project life cycle to include benefits delivery and realisation. However, the authors do not provide details on the practical implications of extending the project life cycle to include benefits management. They do not offer any insights into how the extended phase would be managed, particularly when projects and programs are increasingly implemented by the contracted PM teams. Such suggestions reflect the aspirational and normative nature of the existing PM literature. This present study fills this gap in the PM literature by reaching out to PM practitioners in the Australian public sector. It examines current benefits management practices and makes the PM literature more representative of practice. As discussed in Chapter 5, the research participants supported the idea of extending the project life cycle by another phase for outcomes realisation, as suggested by Zwikael and Smyrk (2019). However, the participants could not make any suggestions about how the additional phase would be managed once the project outputs were handed over to the end users.

In the PM literature, the roles of the project owner and benefits owner have received attention because they are critical to effectively managing benefits (Krane et al., 2012; Meredith &

Zwikael, 2020; Olsson, 2018; Winch & Leiringer, 2016; Zwikael et al., 2019). It is important to define these roles for a clear understanding. Krane et al. (2012) define the project owner as ‘the one who has both the power over the project by financing it and a primary interest in receiving the benefits from the project’ (p. 54). Jenner (2014) states that a benefits owner is ‘the person responsible for the realisation of specific benefit’ (p. 54). These definitions assign responsibilities for funding and benefits realisation to the project owner and benefit owner, respectively. However, in practice, Meredith and Zwikael (2018) state there is a lack of accountability in delivering benefits, resulting in largely unsuccessful projects. In the governance models (e.g., Krane et al., 2012; Zwikael & Smyrk, 2012; Zwikael & Smyrk, 2015.), the project owner is considered accountable for the project benefits, and the benefits owner is considered responsible for realising the benefits. Zwikael and Smyrk (2015) see benefits management challenges as accountability and governance issues. They are confident that project performance will be enhanced by making the project owner accountable for managing the benefits. Lately in the PM literature, there has been a growing consensus on the importance of the project owner’s role in managing benefits (e.g., Badewi, 2016; Meredith & Zwikael, 2020; Musawir et al., 2017; Olsson, 2018; Patanakul et al., 2016; Peppard et al., 2008; Winch & Leiringer, 2016; Zwikael & Meredith, 2018, 2019; Zwikael et al., 2018). Meredith and Zwikael (2020) suggest that the project owner should be identified at the outset and be made accountable for realisation of the business case.

As stated above, benefit owner’s role is critical for managing change and realising benefits but, there is a lack of consensus on a particular PM role that could be assigned the role of a benefits owner. Researchers (e.g., Breese et al., 2020; Zwikael & Meredith, 2018) identify inconsistent terminologies used for key PM roles and a lack of consensus on a project role to be accountable for benefits realisation. This lack of consensus on a project owner is potentially a reason behind the lack of accountability for realising benefits. For the project owner role, Meredith and Zwikael (2020) nominate someone from the group of senior managers, such as the department head. Zwikael and Meredith (2018) state that the project owner, who could be a senior manager, is held

responsible by the funder for realising the business case. They state that, in some cases, the project funder may decide to act as the project owner. To clarify who is responsible for realising benefits, once the project outputs are handed over to the user, Zwikael and Meredith (2018) nominate the functional manager as the person responsible for realising benefits. In contrast, Morris (2013) and Krane et al. (2012) suggest the project owner should be considered a potential candidate for the role of benefits owner. In contrast to the existing literature, in the Australian public sector, there is more clarity on which PM role is designated as project owner: the DoF (2020) identifies the SRO, who, as senior executive, oversees all projects in a program. The SRO, as project owner, is expected to play a key role in establishing best practices between projects and programs for effective benefits management (DoF, 2020). The findings of the present study show that in the participating organisations of the Australian public sector, the SRO is considered the project owner and benefits owner. Therefore, the SRO is accountable and responsible for realising the project benefits. These findings suggest that, due to the compulsions of the practice, project and benefits ownership cannot be assigned to two different PM roles. Hence, these findings confirm the recommendation by Morris (2013) and Krane et al. (2012) for joint responsibility of project and benefits ownership but contest the suggestion by Zwikael and Meredith (2018) to assign two separate PM roles as the project owner and benefits owner. Thus, where there is a lack of consensus in the PM literature on project and benefits ownership, the practice is clearer in this regard, and the SRO is solely responsible for both functions—project owner and benefits owner.

The literature review for this study identified a lack of benefits management maturity as one of the key challenges for managing benefits effectively in Australian public sector organisations because PM structures are not fully established in Australian public sector organisations. Young et al. (2014) investigated P3M3 practices in Australian Government agencies. They state that projects, programs and portfolio management practices lack coordination and interdependence at these three levels of PM structure. Young et al., (2014) state that the absence of interdependence among projects, programs and portfolios could possibly be due to the lower maturity of P3M3 practices.

Young et al. highlight that, generally, across Australian public sector agencies, the alignment between strategy and benefits is poor. Programs and portfolios do not deliver strategy, and portfolios are not adjusted in response to changing organisational priorities. Young and Grant (2015) found similar practices in the NSW public sector, where projects failed to deliver on their strategy due to the poor alignment of project benefits with organisational objectives in health and education agencies. Young et al., (2014). state that at the Commonwealth level, there is a lack of interest in government agencies for project outcomes and benefits realisation.

Poor benefits management practices in the Australian public sector organisations at the state and Commonwealth levels reflect global trends. Research by Jenner (2012) and Lin and Pervan (2003) found that organisations have been unsuccessful in showing a return on investment in change. These failures are linked to organisational practices, such as organisations not identifying benefits owners, not using the benefits management methodology, not using a benefits management plan and being unable to appraise intangible benefits. Aubry et al. (2021) highlight many other organisational practices that affect the management of benefits, such as using benefits in the business case only as sale logic and inflating the benefits (Jenner, 2012; Lin et al., 2005). Zwikael and Smyrk (2015) see benefits management challenges as accountability and governance issues. Therefore, it is important to briefly discuss the role of project governance in effectively managing benefits.

2.7.3 Benefits Management and Governance

This section discusses the role of governance in the management of projects and programs in general and of target benefits in particular. One of the research questions of this study is directed to the role of governance in benefits management. It is pertinent to discuss what role governance plays in managing projects and program benefits.

Governance plays a key role in complex organisational settings to ensure that projects remain aligned with the organisational strategies (Musawir et al., 2017; Riis et al., 2019). In the PM literature, project governance is considered a nascent area that has started receiving increasing

attention (Ferrer et al., 2021; Gemünden, 2016; Volden & Andersen, 2018; Volden & Samset, 2017). The current debates on project governance are limited to the control, validation and verification of project outputs (Bekker & Steyn, 2008; Haniff & Gallaway, 2022; Musawir et al., 2020); corporate strategy (APM, 2004); and managing stakeholders' expectations (Morgan & Gbedemah, 2010).

Where debates in the literature on benefits management highlight the importance of governance for project outcomes, these also show a growing consensus among researchers on enhancing the role of project governance for effective benefits management (Musawir et al., 2020, Marnewick, 2016, Mossalam & Arafa, 2016, Jenner, 2015; Zwikael & Smyrk, 2015). Serra and Kunc (2015) state that effective benefits management practices strongly contribute to the implementation of business strategy through strong project governance. Badewi (2016) and Mossalam and Arafa (2016) recognise a correlation between PM and benefits management practices and favour integrating them into a single governance framework to enhance project success, suggesting that their combination significantly increases the likelihood of project success. However, the PM literature lacks guidance how the practice can integrate benefits management into project management processes, until the major PM methodologies take the initiative towards this change.

The above discussion highlights the significance of governance for effective benefits management, but it does not specify whether benefits should be managed by project or program governance. The PM literature has not adequately addressed this issue, barring a few commentaries that indicate a lack of consensus among researchers. For example, Marnewick (2016) suggests using benefits management in projects, Mossalam and Arafa (2016) and Serra and Kunc (2015) favour using benefits management in programs, and Breese (2015) and Dalcher (2012) recommend using benefits management in portfolios. The findings of this study address this lack of consensus in literature by demonstrating that all the participating organisations manage project benefits in programs.

Australian Government DoF (2012) assurance review process documents state that benefits can be collected and managed over the life of a program. The documents consider that benefits can be effectively managed in programs because benefits are strategically and dynamically managed throughout a program and beyond.

Young et al., (2017) studied the possibility of implementing benefits management in P3M3 to enhance project success. As a part of action research, they developed a framework to inform business cases for effective benefits management. Their results show that top management support plays a key role in the implementation of benefits management in P3M3. Their conclusions confirm the findings of Young and Jordan (2008) and Young and Poon (2013) on the key role of top management support in such initiatives. Young and Jordan (2008) identify that, for project success and subsequent organisational change, top management support is one of the most critical success factors, particularly for inter-organisational projects. Zwikael and Meredith (2019) include top management support as one of the three key factors that enhance the effectiveness of setting target project benefits; the other two factors are supporting organisational climate and the presence of formal processes. Young and Poon (2013) argue that top management support is more critical for project success than other traditional success factors. They highlight that top management support is more critical in necessity than sufficiency, compared to other success factors, which are stronger in sufficiency than necessity.

Recent PM literature presents more studies on benefits enablers (e.g., Williams et al., 2023, Marnewick & Marnewick, 2022; Williams et al., 2020; Zwikael & Meredith, 2019). These studies are important as these are relatively recent and have been conducted in different contexts, hence help accentuate the findings of this PhD study in the Australian public sector context. Zwikael and Meredith (2019) research is important because it focuses on Australia, the UK and New Zealand. This study explored 16 organisations, though 11 of these are in the private sector. This study does not inform as to out of 5 public sector organisations, how many were from Australia. The focus of this study is on organisational support practices for setting target benefits during the front end

(initiation phase). A study by Marnewick and Marnewick (2022) discusses benefits realisation in agile environment and they identify three principles as benefits enablers - defining target outcomes, course correction when it is clear that intended benefits cannot be realised, behavioural change and consequence management through increased accountability for decisions. These principles are important because these have been highlighted in relation to PM in agile environment. However, similar enablers have already been pointed out in the traditional PM literature (e.g., Zwikaël et al., 2019; Zwikaël et al., 2018). In another study, Williams et al. (2020) investigated the application of benefits management frameworks, as benefits enabler, in Australia, Canada, the UK and the US. This study is significant as it focuses on public sector projects, However, Williams et al. (2020) study investigated the application of benefits management frameworks in NSW only, and highlights enablers for benefits identification, alignment of benefits with the organisational strategic objectives, and the implementation of benefits management frameworks. Williams et al. (2020) study at the state level (NSW) corroborates the findings of this PhD study of the Commonwealth organisations and highlights the existence of quite similar practices at both tiers of the Australian public sector. In another recent study focusing on major projects in the UK, Williams et al., (2023) highlight the key role of the SRO as benefits enabler and call for making the benefits owner accountable for benefits. This PhD study extensively discussed the role of the SRO as the project owner in chapter 5, section 5.1.4). Where the current literature discusses as to who should be the project owner, this present study offers detailed discussion how the SRO was assigned the role of a project owner and what were the current practices around project and benefits ownership in practice in the Australian public sector, These findings inform the PM literature on current challenges of project and benefits owners and how the project and benefits owner can become more effective in managing benefits.

In summary, benefits management is now gaining traction in the PM literature. However, it is still generally broad and lacks consensus on many issues, such as who should be the benefits owner (Breese, 2012; Chih & Zwikaël, 2016) and whether benefits should be managed at the level

of projects (Marnewick, 2016), programs (Mossalam & Arafa, 2016; Serra & Kunc, 2015), or portfolios (Breese, 2015, Dalcher, 2012). Benefits management was originally applied to evaluate investments in IT, but it is equally relevant to all other disciplines (Breese, 2012). Various frameworks have been proposed for effective benefits management, and some of these have been widely adopted, globally, by major organisations (Ward & Daniel, 2012). The benefits management literature is, at best, normative (Bradley, 2016; Jenner, 2012; PMI, 2017; Zwikael & Smyrk, 2012), scattered and lacking input from PM professionals regarding benefits management practices, particularly how benefits frameworks are being employed for effective benefits management. It is, therefore, important to discuss various benefits management frameworks in research and practice and their effectiveness in effective benefits management.

2.7.4 Benefits Management Frameworks

This section discusses, compares and analyses various key benefits management frameworks proposed in PM standards and by authors and researchers. A discussion on benefits management frameworks is important because the research question 1, aims at investigating benefits management practices, involving the use of benefits management frameworks. Further themes one and three- Poor Benefits Identification and Formulation, and Challenges with Delivering Benefits, discuss processes involving benefits management life cycle based on frameworks. It will be interesting to explore the existing benefits management frameworks in the PM literature and discuss their relevance to practice. Some of these frameworks are conceptual, and others are used in practice, as claimed by the frameworks' authors. The benefits management frameworks discussed here are ABR (Remenyi & Sherwood-Smith, 1998), the OGC's (2008) benefits management process, Bradley's (2016) benefits realisation management, the Cranfield process (Ward & Daniel, 2006), Chih and Zwikael's (2015) benefits management framework to align benefits to organisational goals, the NSW Government's (2015) benefits realisation management framework, Benefits Dependency Network (BDN) of Peppard et al (2008) and PMI's

(2016) benefits realisation management framework. The main features of each framework are presented and compared with other frameworks for common features and distinct components.

Table 2.2 below presents a comparison of major frameworks discussed above, summarises key framework features and highlights the practical and conceptual nature of frameworks. There are various benefits management frameworks available in the PM literature and other publications. Some of these are conceptual, and a few are being used in practice. Almost all of the frameworks recommend active stakeholder engagement throughout the life cycle of benefits management. All frameworks are iterative in nature and comprise three to seven processes. Ward and Daniel’s (2012) Cranfield process, Peppard et al.,’s (2008) BDN and the NSW Government’s (2015) benefits realisation management framework have been employed by various organisations in the UK, the US and Australia. In these frameworks, there are common features, such as intensive stakeholder participation from the outset and iterative processes. Table 2.2 provides a brief comparison of the key features of major benefits management frameworks and highlights the conceptual and practical significance of the frameworks.

Table 2.2

A Comparison of Benefits Management Frameworks

Framework	Key features	Conceptual/practicable
Active benefits realisation (Remenyi & Sherwood-Smith, 1998)	<ul style="list-style-type: none"> • Seven iterative processes • Based on continuous participative evaluation of IS/IT investments • Requires active participation of stakeholders 	<ul style="list-style-type: none"> • Conceptual: lack of evidence in the literature of its use in practice • Valuable as an initial effort to develop a framework for benefits realisation

	<p>with agreed roles and responsibilities</p> <ul style="list-style-type: none"> • Participative and iterative in nature 	
<p>OGC benefits management framework (OGC, 2008)</p>	<ul style="list-style-type: none"> • Four iterative processes • Uniquely includes a benefits management strategy and places strategy before benefits plan in its sequence • Uniquely identifies the role of the benefits owner for benefits management and realisation • Integrates benefits management into the project life cycle • Briefly highlights need for business change for benefits realisation 	<ul style="list-style-type: none"> • Practicable • Developed by a major PM methodology, which is widely used in the Australian public sectors at the state and federal levels and in the UK
<p>Benefits realisation framework (Bradley, 2016)</p>	<ul style="list-style-type: none"> • Six iterative processes • Extensive stakeholder engagement • Emphasis on change management for benefits at the outset of the project 	<ul style="list-style-type: none"> • Conceptual: lack of evidence of use in practice

<p>Cranfield process (Ward & Daniel, 2012)</p>	<ul style="list-style-type: none"> • Five iterative processes • Emphasis on change management for benefits realisation • Considers change management as a prerequisite for effective benefits realisation • Considers benefits management as a start-to-end process 	<ul style="list-style-type: none"> • Practicable: Authors claim the framework was developed with the active involvement of practitioners • Adopted by over 100 organisations in the UK, Australia and the US
<p>Benefits realisation management framework (NSW Government, 2015)</p>	<ul style="list-style-type: none"> • Four iterative processes • Each process is discussed in detail • Emphasises change management by the PMO 	<ul style="list-style-type: none"> • Practicable: Based on best practices and current experiences across NSW agencies
<p>Framework to align benefits to organisation goals (Chih & Zwikael, 2015)</p>	<ul style="list-style-type: none"> • Guides the alignment of benefits to organisation goals • Lists five enablers to align benefits to organisation goals 	<ul style="list-style-type: none"> • Conceptual: as claimed by its authors • Useful for senior management to implement an enabling environment for benefits management
<p>Benefits dependency network (Peppard et al., 2008)</p>	<ul style="list-style-type: none"> • At best, it is a tool for mapping IT enablers, 	<ul style="list-style-type: none"> • Practicable: its authors claim that BDN is being used by over

	<p>enabling changes, business changes, business benefits and investment objectives</p> <ul style="list-style-type: none"> • Can complement an existing benefits management framework • It can be called a log-frame for benefits management 	<p>100 organisations in the UK, the US and Australia</p> <ul style="list-style-type: none"> • Authors claim that the BDN has been adopted as a best practice framework by the Queensland Government for IT investments • Being adopted in Europe to improve IT investments
Benefits realisation framework (PMI, 2016)	<ul style="list-style-type: none"> • Comprises three simple processes • Envisages engaging management for managing risk to expected benefits • Highlights the role of the benefits owner and accountability for benefits • Emphasises a focus on sustaining benefits realisation 	<ul style="list-style-type: none"> • Practicable: has the potential to be employed by organisations that use the project management body of knowledge as a methodology • There is a lack of evidence in the PM literature as to whether this framework has been successfully employed for managing benefits

Note. IS/IT = information systems/technology; OGC = Office of Government Commerce; PM = project management; UK = United Kingdom; US = United States; PMO = project management office; NSW = New South Wales; BDN = benefits dependency network; PMI = Project Management Institute.

2.8 Gaps Identified in the Existing Benefits Management Literature

This chapter has identified several gaps in the benefits management literature, and some of the key gaps will be addressed by this research study. The literature review in this chapter supports the claim that the benefits management literature is mostly normative (Bradley, 2016; Jenner, 2012; PMI, 2017; Zwikael & Smyrk, 2012) and is more aspirational than practice based. This literature

review has highlighted a growing interest in benefits management, particularly during the last decade and a half, which is evident from the increasing number of publications that have appeared after 2000 and that are discussed in this chapter. However, a number of researchers are of the opinion that there is still a visible lack of scholarly literature on this important issue (Breese, 2012; Cooke-Davies, 2000; Zwikael & Smyrk, 2015).

Zwikael & Smyrk (2011) argue for a change of approach in PM and call for a focus on project outcomes rather than project outputs. They offer a new framework that extends the project life cycle to outcomes and benefits realisation. Similarly, Marnewick (2016) and Zwikael and Smyrk (2012) call for making benefits management a part of the project life cycle and call for necessary amendments to the project management body of knowledge standard by making benefits management a new knowledge area. However, they do not explain how this extra phase in the project life cycle should be managed and whether the project team would be responsible for the extended project life cycle or if it would be managed by the program and operations managers. The benefits management literature lacks evidence of any support for suggestions for an additional phase in the project life cycle for benefits realisation.

The benefits management literature has also not specifically discussed the enablers and inhibitors of benefits management in the Australian public sector, with one exception of Zwikael and Meredith (2019). Their research is important because it analyses public and private sector organisations in Australia, New Zealand and the UK, although 11 out of 16 organisations they investigated were in the private sector. Zwikael and Meredith (2019) highlight the importance of front-end enablers in the form of support practices at the business case initiation stage. In another publication, Chih and Zwikael (2015) recommend top management support and formal benefit processes as key enablers of for effectively managing benefits. Terlizzi et al., (2017) and Coombs (2015) are two important studies that explore inhibitors in IT-enabled organisations for IS/IT implementation. Terlizzi et al., (2017) investigate the financial service organisations in the Brazilian private, while Coombs (2015) investigated the finance department in a local government city

council in England. Coombs (2015) identified two main types of inhibitors of project benefits realisation: those of a technical and organisational nature. Other researchers, such as Young et al., (2017), highlight top management support, change in organisational culture and effective communication as enablers of benefits management. Serra (2017) also identifies stakeholder engagement and effective communication as benefits management enablers. Young et al., (2014) state that one of the reasons for poor benefits management is the managers' mindset that the benefits will be realised with the delivery of the project outputs. They state that programs and portfolios do not deliver strategy, and there is a lack of interest in government agencies for project outcomes and benefits realisation (Young et al., 2014). The enablers and inhibitors of benefits management have so far been a less explored topic, and there are not many scholarly works that focus on enablers and inhibitors of benefits management in the Australian public sector in particular. Thus, this study aims to address this deficiency.

This literature review has identified a visible lack of discussion as to how organisations identify and formulate benefits while developing a business case and reviewing project performance for realised benefits. Chih and Zwikael (2015) state that organisations do not have the ability to identify and formulate benefits and have no processes in place to link delivered benefits to promised benefits. The benefits management literature discusses several frameworks but lacks research into the effectiveness of these frameworks in practice. It is crucial to explore what benefits management frameworks are used in public sector organisations and how effective these frameworks are.

Most of the initial research on benefits management is normative in nature—based on what should be rather than on the current benefits management practices and their effectiveness. However, lately, some research has emerged regarding the state of benefits management in practice, though these are largely limited in scope (e.g., Patanakul, 2016; Young et al., 2014), with the exception of a study by Chih and Zwikael (2015).

The present study has identified a disconnect between aspirational research and operational practices. Consequently, this study aimed to employ a project-as-practice, underpinned by

Bourdieu's theory of practice, in which industry practices will be explored and inform the PM research. This study responds to growing calls by researchers (e.g., Blomquist et al., 2010) for a project-as-practice so that the PM research reflects PM practice more accurately.

Like all other emerging areas, benefits management is also witnessing a lack of standard terminology. Benefits management is known by different names, such as 'benefits management', 'benefits realisation management', 'value' and 'cost-saving' (Aubry et al., 2021). It is yet to be known how practitioners view these terminologies and how benefits management as a concept is seen in the industry.

Similarly, there seems to be a disconnect between practitioners and researchers about the significance of benefits management for project success. The PM literature shows a growing awareness of benefits management as a criterion of success (Mossalam & Arafa, 2016; Zwikael & Smyrk, 2012). However, some researchers, such as Patanakul et al., (2016), claim that projects are still being assessed on the basis of the old success criteria of triple constraints—at cost, on time and as per specifications—thus ignoring benefits as a criterion for success. It will be interesting to explore the underlying reasons why PM practice persists with the traditional triple constraint for project success and why it has remained insulated from the developments in PM research around the evolution of project success criteria from project outputs to outcomes and benefits.

The PM literature contains varying opinions on whether benefits management should be implemented in projects, programs or portfolios. Aubry et al., (2021) point out that a consensus is yet to be formed on whether benefits management is part of project management (Marnewick, 2016), program management (Mossalam & Arafa, 2016; Serra & Kunc, 2015) or portfolio management (Breese, 2015, Dalcher, 2012,). Researchers have made various recommendations for how to achieve effective benefits management, such as integrating benefits management practices into governance frameworks to enhance accountability (Badewi, 2016; Serra & Kunc, 2015; Zwikael & Smyrk, 2015). However, the benefits management literature lacks guidance on how project and program governance practices can be improved to accommodate recommendations

made in the PM literature. This review identifies that current PM literature on governance deals with basic governance issues, such as validation, risk management and structures (Ferrer et al., 2021; Volden & Andersen, 2018; Volden & Samset, 2017), but it does not offer much guidance on how governance practices can be improved to manage benefits more effectively. The findings of this research bridge some of the existing gaps in the literature on governance practices for benefits management (please refer to chapter 5, section 5.1.5, and chapter 7, section 7.4) and make suggestions for project governance that focus evenly on delivering outputs and realising benefits.

In summary, this literature review has identified gaps in the PM literature about various aspects of benefits management, such as how benefits are identified, formulated, tracked, measured and realised. The PM literature mentions the importance of aligning project benefits to organisational strategic objectives (Chih & Zwikael, 2015; Patanakul et al., 2016; Williams et al., 2019), but it does not discuss how benefits alignment is currently carried out in the public sector.

There is an increasing consensus among researchers on the importance of a benefits owner in managing benefits effectively, and various PM roles have been identified as possible candidates to be benefits owners (PMI, 2016; Winch & Leiringer, 2016; Zwikael & Meredith, 2018; Zwikael et al., 2019). The PM literature does not provide much guidance on the performance of the project and benefits owners in the public sector. The PM literature highlights the significance of project governance in providing oversight and controls, but it lacks discussions on the role of project governance in managing benefits. This literature review has revealed that PM research has not adequately addressed factors that affect the effective use of benefits management in the Australian public sector.

The literature review has identified the following key gaps. The benefits management literature:

- is largely normative and more aspirational and does not significantly cover how benefits management is practised particularly in Australian public sector

- lacks significant discussion of the current benefits management practices in Australian public sector organisations
- identifies that organisations struggle in benefits formulations and appraisal in general but does not specifically discuss how benefits are identified, formulated and appraised in Australian public sector organisations
- proposes a number of frameworks for managing benefits, but only a few are used in practice. There is evidence of the NSW Government's (2015) benefits management framework and the Cranfield process (Ward & Daniel, 2012) being used within public sector agencies in Australia.
- lacks research on the role of governance in managing benefits
- lacks consensus on whether benefits should be managed at the project, program or portfolio level within Australian public sector organisations
- only briefly discusses the drivers and inhibitors of benefits management in IT projects, and there is a lack of evidence on the various organisational, cultural and procedural inhibitors and drivers in Australian public sector organisations
- only briefly discusses the role of the benefits owner, without specifying which of the common PM roles should perform this role and without guiding the accountability of the benefits owner for benefits realisation.
- there is a lack of consensus in the PM literature as to who should be accountable for ensuring benefits realisation.

The research questions in the following section were developed to address the gaps identified in the literature review.

2.9 Research Objective and Questions

The main objective of this study was to investigate benefits management practices in the Australian public sector. To achieve this research objective, this study posed the following research questions:

1. How is benefits management being practised in the Australian public sector?
 - 1.1. How are project benefits identified and formulated in the Australian public sector?
 - 1.2. What is the role of the benefits owner in the project benefits management life cycle in the Australian public sector?
 - 1.3. What is the role of governance in project benefits management in the Australian public sector?
2. What are the factors that impact the effective use of benefits management in the Australian public sector?
 - 2.1. What are the factors that inhibit the effective use of benefits management in the Australian public sector?
 - 2.2. What are the factors that enable the effective use of benefits management in the Australian public sector?

Table 2.3 maps the research questions to the gaps in the published literature.

Table 2.3

Mapping Research Questions to the Literature and Identified Gaps

Research question	Gaps in the literature
1. How is benefits management being practised in the Australian public sector?	The current literature on benefits management is largely normative and more aspirational than based on practice. However, recently, there has been evidence of growing interest by researchers in benefits management.
1.1. How are project benefits identified and formulated in the Australian public sector?	Limited evidence in the project management literature on how organisations identify and formulate benefits in the Australian public sector projects. It is important to explore industry practices as to how benefits are identified, tracked and realised in the Australian public sector.

<p>1.2. What is the role of the benefits owner in the benefits management life cycle in the Australian public sector?</p>	<p>Current debates regarding the benefits owner are limited to who can be a benefits owner. The benefits management literature briefly highlights various candidate roles for benefits ownership but without a clear consensus. However, it is important to identify how the benefits owners perform their roles in the Australian public sector organisations.</p>
<p>1.3. What is the role of governance in project benefits management in the Australian public sector?</p>	<p>There is a lack of discussion on the role governance in the effective management of benefits, as the current debates on project governance are limited to the traditional governance roles of implementing controls and validating outputs. It will be important to investigate how governance guides the Australian public sector project management in managing benefits.</p>
<p>2. What are the factors that impact the effective use of benefits management in the Australian public sector?</p>	<p>The benefits management literature lacks a credible body of knowledge on the factors that affect benefits management in the Australian public sector organisations. This question intends to identify the inhibitors and enablers of benefits management, particularly various organisational, cultural and procedural inhibitors and enablers. It is important to obtain fresh evidence on benefits enablers and inhibitors in the Australian public sector organisations.</p>

2.10 Chapter Summary

This chapter discussed how projects have been employed as a tool for the implementation of organisational strategy. PM, as a discipline, was initially technical in orientation but later expanded its reach to other industries in the public and private sectors. Over the years, PM has increasingly

been employed to implement organisational strategy through investment in projects. Researchers' interest in the success of strategy implementation has led to a search for project success criteria. During the 1980s, project success criteria were limited to the traditional triple constraints, but, gradually, more variables were added as determinants of project success. In the last two decades, researchers have increasingly called for shifting the focus of PM from the delivery of outputs to outcomes and benefits, making it a new determinant for project success. Project success largely depends on effective governance, which brings governance frameworks to the spotlight. This chapter has discussed project success and the role of governance in project success.

Since the focus of the present study was on benefits management in the Australian public sector, benefits management has been discussed in more detail in this chapter, covering the emergence and evolution of benefits management, the application of benefits management in the public sector, and the role of governance for benefits and relevant governance frameworks. This chapter also discussed the crucial role of the benefits owner and whether benefits should be managed in projects, programs or portfolios.

This chapter has identified various gaps in the existing PM literature, which relate to benefits identification and formulation, benefits ownership, and governance in managing and realising benefits. This literature review also highlighted a lack of research on the various drivers of and inhibitors to effective benefits management in the Australian public sector. The research questions of this study aim to address some of these gaps and, as an outcome of this study, and enrich the PM literature. The next chapter discusses the research methodology that was developed to assist in answering the research questions presented in this chapter.

Chapter 3: Research Methodology

This chapter discusses the methodology used in this study. It starts with a brief introduction to concept of research and provides a theoretical foundation to various research concepts, such as paradigms, approaches and methodologies. This chapter introduces and justifies the use of thematic analysis as a method of data analysis for this study and introduces interview as the data collection tool. It also discusses various important aspects of the research methodology, such as participant sampling, the recruitment process, interview protocols and ethical considerations.

3.1 Understanding Research

Research is an activity that is carried out to explore and investigate an issue of interest in an organised and systematic manner to increase knowledge. ‘Organised and systematic’ means that the research is based on logical relationships rather than personal beliefs (Ghauri & Grønhaug, 2010). Fellows and Liu (2003) perceive research as a voyage of discovery; for Bougie and Sekaran (2019), research is a planned critical investigation into a specific problem. Marshall and Rossman (1999) maintain that research is an endeavour carried out to enhance our understanding of the complexities of human experience and, in certain cases, to act based on that understanding. A researcher systematically and collaboratively gathers information about particular actions and interactions, deliberates on their meanings, makes and assesses conclusions, and, finally, offers an interpretation, mostly in a written form.

Marshall and Rossman (1999) state that, quite contrary to its appearance in academic journals, research is messy, non-linear and, at times, confusing and frustrating. To mitigate this, a research project should be a plan for carrying out a systematic inquiry to improve our understanding of a phenomenon or event. For a systematic inquiry, a research proposal must identify a suitable theoretical framework, design and methodology (Marshall & Rossman, 1999). In order to identify an appropriate research methodology and data collection and analysis methods for this study, it is

important to first understand major research paradigms and approaches. The next section briefly discusses the research paradigms and their underpinning philosophical perspectives.

3.2 Research Paradigms and Philosophical Perspectives

The inherent philosophical approaches of the social sciences and natural sciences have resulted in divergent perspectives in terms of epistemological and ontological considerations, laying the foundation for two paradigms: positivism and interpretivism (Maqsood, 2006). According to Neuman (2011), a paradigm is ‘a framework for organising the theory and research that includes basic assumptions, key issues, models of quality research and methods to find answers’ (p. 94). Bryman (2016) states that epistemology deals with the question of what is or should be considered acceptable knowledge in a discipline. An epistemological position that states that social phenomena can be studied by applying the principles, procedures and ethos of natural science is known as positivism. On the contrary, there are those who state that institutions and human beings are the subject matter of social sciences, which may require the different research logics and procedures offered by the interpretivist paradigm (Bryman, 2016).

According to Easterby-Smith et al. (2002), the positivist paradigm is based on the separation of the researcher and the researched in order to achieve objective results. Since the positivist’s world view is concrete and external, there is an implication that this separation is achievable. This position proposes that the potential subjective influence by a researcher is a disturbance that must be eliminated through the standardisation of elicitation process (Easterby-Smith et al., 2002).

Pointing out the limitations of the positivist paradigm, Alharahsheh and Pius (2020) state that the positivist methods employed to understand natural phenomena are not always transferable to comprehend social phenomena. They further state that the way positivism simplifies complexity through control over certain variables can be challenging to transfer to the social world. To address the limitations of the positivist paradigm in understanding the social world, Bryman (2016, p. 26) states that the interpretivist paradigm has been presented as an alternative to the ‘positivist orthodoxy’ that dominated social sciences for many decades.

Interpretivism respects the differences between the social and natural worlds and enables the social researcher to understand the subjective meanings of a social phenomenon (Bryman, 2016). Interpretivism is based on the view that the world is neither external nor concrete; rather, truth and reality are social constructs, which do not exist in a vacuum and have a context of their own (Fellows & Liu, 2015). Alharahsheh and Pius (2020) state that, in interpretivism, individual meanings are important, and the application of the interpretivist paradigm facilitates a deep understanding of contexts, such as in cross-cultural studies. This paradigm suggests that theory and research need to interpret a given context, thus highlighting the significance of the interpretive paradigm (Neuman, 2011). Supporting these contentions, Miles and Huberman (1994) argue that the major task of a researcher is to identify the ways people understand an account in a particular setting, take action and manage daily situations.

As noted above, the interpretive paradigm endeavours to understand truth and reality within its contexts, and this study adopted an interpretive paradigm to understand and interpret benefits management practices in the Australian public sector context, to make meanings from the insights shared by the research participants and to articulate these insights to find answers to the questions to which this study aimed to respond. Hence, it is argued that the interpretive paradigm is more appropriate to achieve the objective of this study.

3.2.1 Research Methodologies

Two disparate paradigms—positivism and interpretivism—offer different arguments regarding the value of qualitative and quantitative data in research.

Miles and Huberman (1994) quote Fred Kerlinger, a famous quantitative researcher, as having said that ‘there is no such thing as qualitative data. Everything is either 1 or 0’ (p. 40). Countering this absolute position, Berg’s (1989) view is that ‘all data are basically qualitative: To a raw experience we may attach either words or numbers’ (as cited in Miles & Huberman, 1994, p. 40). Maxwell (2012) states that the decision to adopt qualitative research methodology depends on the context and issues being studied. He states that, in a qualitative study, whatever the researcher

sees, hears and comes into contact with constitutes data. Thus, he rejects the notion of designating some evidence as inadmissible in the process of studying issues and events. To support his argument Maxwell refers to Glaser (2001):

All is data ... what is going on in the research scene is the data, whatever the source, whether interview, observations, documents, in whatever combination. It is not only what is being told, how it is being told and the conditions of its being told, but also all the data surrounding what is being told. (as cited in Maxwell, 2012, p. 91)

The adoption of structured or unstructured methods of data collection is also a key issue in qualitative research. While discussing the question of structured or unstructured methods, Maxwell (2012) states that, due to the very nature of qualitative research, a structured method does not offer the required flexibility and may lead to tunnel vision. Maxwell states that an unstructured method enables the researcher to focus on a situation, which may warrant customised methods. However, Miles and Huberman (1994) caution those who are new to qualitative research that pre-structuring will help reduce the amount of data and the magnitude of the data analysis.

Regarding the relationship between the researcher and the subject of research, Maxwell (2005) states that the researcher is a part of the world they study. Similarly, Bosk (1979, as cited in Maxwell, 2012) compares fieldwork to body sport, where the contact between the researcher and the subjects is created and structured on a continuous basis. In order to decide on an appropriate research methodology for this study, it is helpful to briefly examine quantitative and qualitative research methodologies.

3.2.2 Quantitative Research Methodology

Bryman (2008, 2016) states that the quantitative can be considered a research methodology, and he highlights its defining characteristics:

- It is based on a deductive approach to the relationship between theory and research, in which the focus is on testing the theory.

- It is predominantly based on the positivist paradigm; therefore, it has the propensity to employ the natural science model.
- It views reality as an external object out there in the world.

Punch (1998) states that quantitative research is relatively methodical and unidirectional.

The entire methodology of developing concepts and measuring variables is fundamentally based on positivist considerations. Since the present study is qualitative in nature, the discussion on the quantitative approach is kept brief here.

While highlighting the characteristic differences between quantitative and qualitative data, Neuman (2011) states that quantitative research uses hard data in the form of statistics, and the qualitative methodology deals with soft data in the form of words, photos and symbols. Saunders (2012) states that quantitative data includes primary and secondary data, which can be obtained through various research methods. Quantitative data can be about the frequency of occurrences, or they can be more complex forms, such as test scores, prices, surveys and so on. Quantitative data analysis can be presented in common visualisation forms, such as histograms (dataset distributions), pictograms (pictures) and bar charts (comparison). Qualitative data can be used for various analytical purposes, such as to assess the strength of relationships between variables, assess the strength of causal relationships, examine and compare trends for forecasting, and so on (Saunders, 2012). Regarding the effectiveness of quantitative data in research, Lakshman et al. (2000) state:

They are most effective when the content is so constrained or controlled that the study events are free of any undefined influence. Under those circumstances, reproducibility is high and the results are likely to predict, reliably, the outcome of the same event in future.
(p. 369)

Bryman (2012) identifies three key preoccupations of quantitative research: measurement, causality and generalisation. Measurement is concerned mainly with reliability and validity. Causality deals with the most important aspect of quantitative research—explanation—which discusses ‘how things are and why things are the way they are’. Generalisation concerns how far the

research findings can be generalised beyond the particular context of the research (Bryman, 2012, p. 163).

However, quantitative methodology has its limitations, and, despite the rigours employed in data collection, it has been criticised for these limits. Bryman (2012, p. 166) identifies four main criticisms of quantitative research:

- Quantitative researchers fail to distinguish people and social institutions from the world of nature.
- The measurement process possesses an artificial and spurious sense of precision and accuracy.
- The reliance on instruments and procedures hinders the connection between research and everyday life.
- The analysis of relationships between variables creates a static view of social life that is independent of people's lives.

3.2.3 Qualitative Research Methodology

Punch (1998) argues that, unlike quantitative research, qualitative research is characterised by a diversity of paradigms and research methods. Regarding the diversity of qualitative research, Denzin and Lincoln (2002) state that qualitative research is not based on a single set of principles. Punch (1998) argues that qualitative research has a multiplicity of paradigms, such as critical theory and constructivism, and the process of paradigm development is continuing. Maxwell (2005) argues that structured methods are more akin to quantitative research, fashioned on positivistic considerations. He notes that the unstructured methods facilitate focusing on the phenomenon or event under study. Maxwell (2005) identifies the following four key characteristics of qualitative work:

- the research relationships that one establishes with those being studied
- site and participant selection—what settings and individuals are selected for study
- data collection—how to collect data

- data analysis—what is done with the information to understand it.

The qualitative research methodology offers several research methods, such as ethnography, action research, thematic analysis, GTM and case study. These research methods are briefly discussed below. At the end, the thematic analysis as data analysis method, is discussed in detail. It is important to discuss these research methods briefly to justify the selected research method for this study.

Punch (1998) states that, as a research method, ethnography leans towards naturalism. Ethnographers developed naturalism as a response to challenges faced by positivism. Naturalism studies the world in its natural locale as much as possible, and researchers try their best not to disturb the natural setting. Ethnographic research endeavours to describe what occurs in these natural settings and how the people involved perceive their own and others' actions and the context (Punch, 1998).

Gray (2009) states that the action research method is based on analysing the phenomenon and trying to change it. In action research, the researcher asks questions such as, 'what can I do about it?' Thus, an action researcher gets directly involved in the research process as an agent of change. In action research, there is close cooperation between the researcher and the participant(s).

Gray (2009) identifies the following features of action research:

- Research subjects are either involved in research in a democratic partnership or may also act as a researcher themselves.
- Research is considered an agent of change.
- The direct experiences of the participants are the source of data.

Yin (1994) states that case studies are situations where the number of variables of interest far exceeds the sources of data collection, such as interviews, document analysis and observation. Punch (1998) argues that case study is a strategy rather than a research method, as it endeavours to understand a case in depth, in its natural surroundings and with the aim of understanding its complexity and context.

As we can see from the above brief discussion, ethnography studies a phenomenon in its locale (Punch, 1998); in action research, the researcher and the subject cooperate to understand and change the phenomenon (Grey, 2009); and case study is more akin to a strategy than a method (Punch, 1998). The present study was unable to investigate benefits management practices in their locale (i.e., ethnographically) due to the privacy constraints at the participating organisations, did not intend to analyse and change the phenomenon of benefits management practices (i.e., action research), nor did it aim to apply the case study method because this method requires studying the case in its natural environs to develop an in-depth description and analysis (Creswell, 2007, pp. 73–75), which is not feasible due to operational constraints at the participating organisations. This research employs thematic analysis (TA) for analysing the data because it has been effectively used in qualitative studies in various disciplines (Braun and Clarke, 2022; Terry et al., 2017; Braun & Clarke, 2006).

3.2.3.1 Thematic Analysis

Thematic analysis (TA) is one of the most commonly used data analysis methods (Clark & Braun, 2014; Willig, 2013). Braun et al., (2019) credited Gerard Houlton for introducing TA in his well-known work ‘themata’ in scientific thought. However, Joffe (2012) stated that the origins of TA can be traced back to the early 20th century. Byrne (2021, p. 1391) stated that TA has ‘arguably become the most thoroughly delineated method of qualitative research’, since Braun and Clarke’s (2006) publication. Explaining TA, Braun and Clarke (2022) stated: ‘What distinguishes TA from most other qualitative analysis approaches—such as grounded theory and narrative analysis—is that it is more akin to a method (a transtheoretical tool or technique) than a methodology (a theoretically informed framework for research)’ (p. 3). Comparing TA with other theory-generating methods, Chamberlain (2012) called grounded theory and narrative analysis off-the-shelf methodologies due to their emphasis on predetermined procedures. Willig (2013) stated that TA demands more conceptual and design thinking from researchers; hence, ‘TA is not an easy option’ (p. 66). McLeod (2015) called TA a ‘good choice for researchers who feel confident that they know what they are trying to achieve’ (p. 147). Defining TA, Braun and Clarke (2006) stated:

thematic analysis is a method for identifying, analysing, and reporting patterns (themes) within data...Thematic analysis is different from other similar analytical methods such as Grounded Theory and Interpretative Phenomenological Analysis that seek to describe patterns in the qualitative data. (p. 79)

While grounded theory and interpretative phenomenological analysis are theoretically bound, TA is not wedded to any theoretical framework; thus, TA can be used effectively alongside various theoretical frameworks (Braun & Clarke, 2006).

Braun et al., (2019) identify three schools of TA—‘Coding reliability’, ‘Codebook TA’ and ‘Reflexive TA’ (p. 845). The coding reliability approach is associated with authors such as Boyatzis (1998), Guest et al. (2012) and Joffe (2012). It is a partially qualitative TA method and is seen as ‘bridging the divide’ between quantitative and qualitative methods (Braun et al., 2019, p. 847). Boyatzis (1998) maintained that coding reliability performs the role of a translator between analysts who speak qualitative and quantitative languages. Braun and Clarke (2022, p. 4) argued that true to its name, the coding reliability includes procedures designed to achieve accuracy and reliability. These factors underpin the postpositivist paradigm. Theme conceptualisation in coding reliability establishes themes as domain summaries that are often derived from data collection questions; further, themes are analytic inputs instead of outputs (Braun & Clarke, 2022, p. 5). Coding reliability conceptualises themes ‘as topic rather than meaning based’ (Braun & Clarke, 2022, p. 5). Themes developed in this way resemble summaries of responses to the research questions.

The second method is codebook TA, in which coding is guided by a codebook comprising a list of codes (Braun & Clarke, 2022; Braun et al., 2019). Codebook TA is ‘consensus coding’ because the entire theme development process is based on a ‘singular, shared and correct analysis of the data’ (Braun et al., 2019, p. 847). The codebook is developed to guide coders to assign data to predetermined codes/themes, and it contains a coding label and definition for each code/theme and how to identify codes/themes and exclusions (Braun & Clarke, 2022). Braun et al., (2019) and Braun and Clarke (2016, 2013) stated that the coding process in codebook TA is structured; hence,

themes are predetermined before the analysis and may be used as analytical outputs. Codebook TA conceptualises themes as domain summaries, thus limiting flexibility and engagement with the data, which are central to qualitative research. Codebook TA is useful when multiple coders are involved in the coding process; this method is called consensus coding, as final data coding is based on consensus (Braun & Clarke, 2013, 2021, 2022; Braun et al., 2019). The codebook TA assumes that coding reliability is achieved if two or more coders assign the same code to the same piece of data. Using Cohen's kappa (Shih & Rau, 2021), agreement between coders is calculated; a score of 0.80 or above is considered adequate for reliable coding (Braun & Clarke, 2022, 2021; Braun et al., 2019). The codebook TA is based on a scientific method designed to limit a researcher's bias or influence (Braun et al., 2019). Braun et al. (2019) saw the inherent focus of codebook TA, to control a researcher's bias, as problematic. Braun et al., (2019) propose reflexive TA as an alternative to the codebook TA; this fully qualitative method is designed to encourage the researcher to play an active role in the knowledge production process. However, Braun and Clarke (2006) did not thoroughly examine the role of a researcher's reflexivity, when they proposed TA initially. As opposed to the coding reliability and codebook TA, Braun and Clarke (2022) and Braun et al., (2019) considered the researcher's subjectivity as a resource rather than a constraint, and they emphasised meanings as contextual or situated.

In reflexive TA, themes are conceptualised as meaning-based patterns that could be explicit (semantic) or conceptual (latent) and are the output of the coding process (Braun & Clarke, 2021). In reflexive TA, 'Coding is an organic, open and iterative process', and it is not fixed as in codebook TA (Braun et al., 2019, p. 848). In reflexive TA, the objective of the coding process is to develop a cogent and compelling interpretation of the data, in which the researcher plays the role of a storyteller and is actively involved in data interpretation using their own cultural and social position (Braun et al., 2019).

Braun and Clarke (2022, p. 9) summarise ten core assumptions of reflexive TA:

1. A researcher's subjectivity is the primary tool of reflexive TA, as subjectivity is not a problem to be managed but a resource for research.
2. Analysis and interpretations cannot be accurate or objective but can be weak (unconvincing, underdeveloped) or strong (compelling; insightful, rich and complex).
3. Good quality coding and themes result from a dual process of immersion, or profound engagement, and distancing while allowing time for reflection and inspiration to develop.
4. Coding quality does not depend on multiple coders, as a single coder can be self-reflexive, and quality coding and theme development can be achieved alone or collaboratively.
5. Themes are analytical outputs, not inputs (as in coding reliability TA), and themes are developed as an output of coding.
6. Themes are patterns of meanings anchored by a central organising idea, not summaries of meanings linked to a topic.
7. Themes are not waiting to emerge but rather to be conceptualised by the researchers through their systematic engagement with the data set. Researchers' cultural and personal positioning and perspective inform their engagement with the dataset.
8. Data analysis is always underpinned by theoretical assumptions, which must be acknowledged and reflected upon.
9. In Reflexivity, researchers' insights and their generative role in research are central to quality analysis.
10. Data analysis is conceptualised as an art, and creativity is central to the process within a framework of rigour.

For Braun and Clarke (2022), a researcher's subjectivity plays a central role in reflexive TA, as coding is not only about theme identification but also interpretation, in which a researcher's subjectivity plays a key role. Effective coding requires a researcher's profound and prolonged

engagement with data; as a result, codes evolve organically during the coding process. ‘The point of this organic process is precisely to capture the researcher’s developing and deepening interpretation of their data’ (Braun & Clarke, 2022, p. 9). Braun and Clarke (2019) rebranded the TA of Braun and Clarke (2006) as Reflexive TA and argued that Reflexive TA is appropriate for both experiential and critical framing of data, language and meanings. It can be used for inductive analysis grounded in data and is equally effective in deductive analysis (Braun & Clarke, 2019).

Braun and Clarke (2006, p. 78) recommended TA as a foundational method for qualitative analysis. Braun and Clarke (2006) argued that TA is a method in its own right and highlighted its flexibility as one of its key characteristics. Joffe (2012, p. 211) stated that contemporary TA can provide subtle and complex interpretations of social phenomena and conceptualise the implicit meanings of the codes. Joffe (2012) stated that TA has recently been acknowledged as a method in its own right: ‘TA is among the most systematic and transparent data analysis methods, partly because it holds the prevalence of themes to be so important, without sacrificing depth of analysis’ (p. 210). Xu and Katina (2020) stated that TA has been described as a theoretically flexible, rather than constrained, method. Terry et al., (2017) see TA as ‘a process for ensuring rigorous and systematic engagement with data, to develop a robust and defensible analysis that is independent of any predetermined particular theoretical framework or cluster of other design considerations’ (p. 34). Braun and Clarke (2013) state that TA has been used extensively in qualitative research in various disciplines, such as psychology, healthcare, critical sexuality and sports, to analyse experiences, perceptions and practice. Based on its flexibility, independence from a particular framework, methodological neutrality, ability to enable the deep engagement of the researcher with the data and ability to encourage reflexivity (Braun & Clarke, 2021; Braun et al., 2019; Joffe, 2012; Terry et al., 2017), TA is deemed an appropriate data analysis method for this PhD study.

TA aligns effectively with the objective of this study, as it reaches out to practitioners with the Theory of Practice and project-as-practice lenses. This study is confident that the combination

of the theory of practice and project-as-practice would help to understand and interpret the PM practitioners perspectives on benefits management practices in the Australian public sector. And TA will effectively help to analyse the research data and drawn conclusions.

3.2.3.2 Theory of Practice

This study is informed by the theory of practice by the famous French theorist Pierre Bourdieu and argues that the current benefits management literature is largely normative, aspirational and does not realistically reflect the benefits management practices of practitioners. This researcher argues that the theory of practice provides the enabling framework to investigate current practices in the PM space in the Australian public sector. Bourdieu (1990) notes, in his seminal work, *The Logic of Practice*, that:

The theory of practice, as practice insists, contrary to the positivist manifestation, that the objects of knowledge are constructed, not passively recorded, and contrary to intellectualist idealism, that the principle of this construction is the system of structured, structuring dispositions, the 'habitus', which is constituted in practice and is always oriented towards practical functions. (p. 52)

Bourdieu's concept of habitus plays a central role in the theory of practice. Defining habitus, Bourdieu (1984) states, 'the habitus is not only a structuring structure, which organises practices and perception of practices, but also a structured structure' (p. 170). Explaining how a particular habitus is generated, Bourdieu (1990) argues that 'the conditionings associated with a particular class of conditions of existence produce habitus, systems of durable, transposable dispositions, structured structures predisposed to function as structuring structure' (p. 53). Simplifying Bourdieu's concept of habitus, Waquant (1998) elaborates that the 'habitus is at once structured, by the patterned social forces that produced it, and structuring; it gives form and coherence to the various activities of an individual across the separate spheres of life' (p. 221).

Bourdieu was not the first to use the term 'habitus', however. As a philosophical concept, it was occasionally used by Aristotle, who used the term 'hexis' (Waquant, 1998). Asimaki and

Koustourakis (2014) argue that Aristotle's 'hexis' outlines the body positions, capabilities and skills of individuals. These are the elements acquired and embodied during people's education and which lay the foundation of, and determine, their actions (Asimaki & Koustourakis, 2014). Bourdieu (1990, p. 54) states that:

habitus is a product of history and generates individual and collective practices. It ensures the active presence of past experiences, deposited in each organism in the form of schemes of perception, thought and action tend to guarantee the 'correctness' of practices and their constancy over time, more reliably than all formal rules and explicit norms. (p. 54)

Bourdieu (1990) highlights the lasting impact of habitus on individuals and calls 'habitus as embodied history, internalised as a second nature ... is the active presence of the whole past of which is the product' (p. 56). Elsewhere, Bourdieu (1984) states, 'the habitus is necessity internalised and converted into a disposition that generates meaningful practices and meaning giving perceptions' (p. 170).

In addition to habitus, in Bourdieu's theory of practice, 'capital' and 'field' are two other key concepts. Bourdieu (1990) uses the term 'symbolic capital' to highlight various types of capital—such as economic, social and cultural—as resources that can be employed to make gains in economic, social and cultural spheres. Bourdieu (1984) considers cultural capital as important as economic capital and says, '[cultural] capital, which might be manifested in particular musical, artistic, or literary tastes and competencies, is to be regarded as just as much an asset as economic forms of capital' (p. 21). Maggio (2017) notes that Bourdieu introduces cultural and social symbolic capital to establish that actors can successfully employ these types of capital to exercise power just as with economic capital. For Bourdieu, 'field' is a space wherein actors compete for power and influence based on their symbolic capital (Maggio, 2017). Rhynas (2005) is of the opinion that the field may comprise a number of structures, institutions, authorities and activities that relate to the actors within a field. Like habitus, the field keeps evolving as a result of changing practices and the power dynamics that continue to challenge the boundaries of the field (Rhynas, 2005). Bourdieu

(1984, p. 132) explains the roles played by habitus, capital and field in the formation of ‘practice’ using the following formula:

$$\text{Habitus} \times \text{Capital} + \text{Field} = \text{Practice.}$$

This model highlights how practices are generated through the interaction of habitus, capital and field. As Bourdieu (1984) explains, practices are ‘the result of an indefinite, unconscious, double relationship between habitus and the field’ (p. 147). Rhynas (2005) is of the view that habitus directly interacts with capital as actors work in pursuit of capital and are regulated by their habitus. The field plays an important role in this process because actions are constrained and are assigned meanings by the field in which the action takes place (Rhynas, 2005).

Asimaki and Koustourakis (2014) argue that habitus has been sharply criticised by a number of social scientists. Mouzelis (1995) argues that, while Bourdieu considers habitus to be a flexible concept, he fails to convince regarding the connections and the interrelated conceptual contexts of field, habitus and practice, which ultimately present social subjects as passive. Similarly, Margolis (1999, as cited in Asimaki & Koustourakis) argues that Bourdieu circumvents the tension between subjectivism and objectivism through the concept of habitus but falls into the trap of a structuralist viewpoint, whereby his subjects are like actors, even when they improvise in their roles and such improvisation is governed by structures. This means that Bourdieu does not recognise the new text that the actors construct through improvisation in their daily practices (Margolis, 1999, as cited in Asimaki & Koustourakis). Alexander (2000, as cited in Asimaki & Koustourakis, 2014, p. 127), sharply criticising the concept of habitus, terms it the trojan horse of structuralism and argues that Bourdieu defines habitus in a manner that is unclear, ambiguous and not systematic.

Despite criticism of habitus as a concept, it has great value in the arena of social sciences as a research framework—not only for social science research but also for other disciplines deeply grounded in the traditional system based on rationalist moorings, such as PM. By introducing habitus in his theory of practice, Bourdieu brings research closer to practice, and it has great potential to enrich research in disciplines that are heavily practice-based and to make theory more

realistic and relevant to practice. Bourdieu's theory of practice has the potential to promote research that matters for both practitioners and academics.

Despite various criticisms, Bourdieu's theory of practice has been employed by sociologists and anthropologists, has been applied to other areas, such as education and gender studies, and has been used in the formation of sociocultural identities (Maggio, 2017). The theory of practice has been found equally relevant to other disciplines that have historically been associated with positivist paradigms, leading to the application of traditional systems of research approach. In the last decade, researchers have started calling for the application of the theory of practice to areas such as PM, criminology, management, strategy and organisation studies (see, e.g., Beer, 2001; Blomquist et al., 2010; Free & Macintosh, 2009; Jarzabkowski, 2003; Sylvester, 2010; Whittington, 2006). Researchers who have campaigned for the adoption of the theory of practice have aspired to do research that matters (Blomquist et al., 2010) by making it relevant to industry practices so that the research findings and recommendations are implementable by practitioners (Beer, 2001).

Inspired by Bourdieu's theory of practice, Blomquist et al. (2010, p. 2) propose the project-as-practice lens for PM research to make it more representative of PM practice. In the following sections, this study briefly discusses how and why the theory of practice can be adopted in project-as-practice in PM research and how this present study planned to anchor its investigation in project-as-practice. In the next section, we will discuss the works of a number of researchers, vociferously calling for the adoption of the project as practice lens in PM research.

3.2.3.3 Project-as-Practice

Buchan and Simpson (2020) highlight the challenge to PM research from the perceived growing gap between the increasing body of PM knowledge prescribing best practices and the everyday experiences of project practitioners. Similarly, even before Buchan and Simpson, there were frequent calls from many other researchers to conduct research that reflects current practices in many disciplines, such as in organisational studies (Jarzabkowski et al., 2007; Johnson et al., 2007; Whittington, 2004, 2006, 2007), strategy-as-practice (Fenton & Langley, 2011; Jarzabkowski,

2014; Johnson et al., 2007) and governance-as-practice (Brunet, 2019). Similarly, researchers have suggested studies centred around PM practices under various terms such as the ‘actuality of projects’ (Cijmil et al., 2006, p. 675), the practice turn (Schatzki, 2001) and project-as-practice (Blomquist et al., 2010; Hällgren & Söderholm, 2011). Buchan and Simpson (2020) support the growing demand for the actuality of project management experience (e.g., Cijmil et al., 2006) and real-world practice (e.g., Winter et al., 2006). Buchan and Simpson state that, to bridge the gap between theory and practice, PM research should move from developing theories based on scientific rationality to practical rationality. To bring the PM theory and practice closer to each other, Buchan and Simpson propose the conceptualisation of project-as-practice based on the Deweyan perspective. The Deweyan lens examines practice in three entities: self-action, interaction and transaction. According to Buchan and Simpson, self-action examines the practices of the practitioner, interaction focuses on the routines and structures of project practices, and transaction attends to the project dynamics in the continuing flow of practice. Based on the Deweyan perspective, Buchan and Simpson state that self-action and interaction perceive practice as a noun, and trans-action looks at practise as a verb. They state that the current PM research predominantly looks at practice as a noun, and they propose a lens which considers practise as a verb calls for engagement with the detailed ‘doing of the projects’(p. 41).

The present study uses the project-as-practice research framework to enhance our understanding of the challenges faced by Australian public sector organisations while engaging in project and benefits management activities.

Blomquist et al. (2010) state there is a need to understand how practitioners employ various tools and to find out how managers react to unseen and unexpected changes in circumstances. The art and skills of PM can be explained by a practice-based approach that conceptualises and captures real issues (Blomquist et al., 2010). This study investigates benefits management in the Australian public sector in response to this call by Blomquist et al., (2010, p. 2) for a project as practice.

Blomquist et al., (2010, p. 2) call for project-as-practice research to do PM research ‘that matters’ and to reflect on how project managers resolve day-to-day PM challenges. They highlight the need for a practice-based research approach to understand what is being done rather than emphasising tools and techniques, which have been the focus of traditional research. Kalogeropoulos et al., (2020) argue for a focus on the human aspect of the project manager and claim that the project-as-practice approach will enable practitioners to understand their actions, decisions and outcomes in a social context. Blomquist et al., (2010) argue that practice-based research will deepen our understanding of PM challenges in contemporary organisations. They state that project-as-practice research will be more insightful and instrumental in explaining how practitioners respond to emerging situations and how they develop their understanding of the challenges they face in the PM space (Blomquist et al., 2010). Cicmil et al., (2006) state that project theory will be enriched by the critical interpretive approach through the alternative understanding of what is going on in project practice and how the project practitioners grapple with complex organisational arrangements. Söderlund (2004) states that, to understand current issues and case studies, we need to go beyond the prevalent PM methodologies, tools and techniques, such as plans, Gantt charts and so on.

Cicmil et al., (2006) call for investigating the actuality of projects by studying practitioners’ experiences of working on projects, which will lead to the creation of PM knowledge that reflects practices, thereby making the knowledge relevant to both researchers and practitioners alike. Ven de Ven and Johnson (2006) perceive the gap between theory and practice as a knowledge transfer challenge, highlighting the need for a close and mutually beneficial cooperation between theory and practice. Beer (2001) highlights the increasing concern that research findings and consulting studies are not implemented because they are not useful to practitioners. Hodgson and Cicmil (2007) are concerned that current PM research is limited to the functionalist and instrumental aspects of projects and organisations. As a result, they state that PM theory is immensely influenced by the traditional system-based approach. Cicmil et al.,’s (2006) study shows that the everyday

experiences of project managers paint a picture of PM practices different from those found in the existing literature. Hodgson and Cicmil (2007) call for adopting the critical approach for project research, aiming to engage and serve practitioners at all levels. By studying projects critically, they aim to create a vocabulary for critical engagement between practitioners and researchers beyond the limits of existing PM knowledge. They state that, as a mature discipline, PM must broaden its theoretical base and that there is a need to explore the other side of PM practice—which remains ignored so far—to find new perspectives and new themes. Blomquist et al. (2010) state that three research approaches are currently in use for PM research: traditional systems, processes and practices. The main features of these approaches are compared in Table 3.1.

Table 3.1

A Comparison of Three Research Approaches in Project Management Research

Approach	Traditional system	Process	Practice
Focus	Focuses on rational structures and how these can best be managed	Emphasises describing processes and how these relate to the structure	Focuses on describing the process through the identification of local, situated action
Empirical approach	Top-down	Past, present and future	Bottom-up
Ontological status of human action	Determined	Intersubjective	Intersubjectively situated
Epistemology	Objectivist	Objectivist/subjectivist	Subjectivist
Dominant methodological commitment	Entirely based on quantitative methods to enable explaining	Predominantly qualitative methods, such as interviews and documents, to enable understanding	Entirely qualitative methods, such as ethnography, to enable construction

Approach	Traditional system	Process	Practice
Examples of research questions	What are the success factors of planning?	How could the process of planning be understood?	What are the actions that build the activity of planning?

Source: Blomquist et al. (2010, p. 4).

Based on the comparison of research approaches in Table 3.1, the traditional approach can be said to be founded on rationalist thinking and a quantitative approach, whereby the focus is to explain issues such as project success. Based on the literature review in Chapter 2, PM research is continuing to grow out of rationalist approaches and into new areas of research and practice; however, the vestiges of the rationalist approach can still be found in normative guides. In contrast, the process approach intersects between objectivist [deterministic] and subjectivist epistemology, in which the emphasis moves from explaining to understanding the process of planning for project success. Also contrary to the traditional system, the practice approach gives PM research an ethnographic flavour, wherein researchers endeavour to understand the underpinning actions and actors (praxis, habitus, practices and the practitioner; Whittington, 2006) that work behind the planning activity. If the traditional system approach is top-down, then the practice approach is bottom-up, is inherently subjectivist in nature and looks at the actions that involve the planning activity to understand it more effectively.

Researchers, particularly Blomquist et al., (2010), who call for the adoption of project-as-practice, explain that their understanding of the practice approach is built upon three main pillars: praxis, practitioner and practices. Praxis refers to the actions of a project manager in a context and situation in relation to various tasks in the project. According to Cicmil et al., (2006), ‘praxis is a form of action that is fundamentally contingent on context-dependent judgement and situational ethics’ (p. 30). Blomquist et al., (2010) state that praxis (action) is not limited to the routine PM activities of planning, scheduling and budgeting—rather, it encompasses all other actions related to the project communication and interaction with others. These actions of the project manager are

influenced not only by the situation or context but also by their habitus. The second pillar of the project-as-practice is the ‘practitioner’: a person, such as a project manager, who takes action (praxis). The praxis of the practitioners is influenced by the habitus and practices within an organisation and the industry. The third pillar, ‘practices’, comprises the policies, guidelines, norms and traditions that outline how a practitioner should behave in given situations. New practices are developed when a practitioner finds a situation that cannot be tackled by the existing practices; the practitioner then improvises new practices to resolve the problem, which may later become an accepted practice and the new norm (Blomquist et al., 2010). Therefore, this researcher assumes that praxis, practices and practitioners continuously evolve as the habitus changes.

Blomquist et al. (2010) argue that praxis, practices and practitioners are interdependent and coevolve through events, such as planning meetings, which Hendry and Seidle (2003) call ‘episodes’. Hendry and Seidle (2003) borrowed this term from Luhmann’s (1986) theory of change and state that ‘episodes provide a social mechanism by which reflective discourses can be pursued within a social system without necessarily disrupting the practice and routines by which the system is maintained’ (Hendry & Seidle, 2003, p. 180). The present study argues that concepts such as habitus, field, praxis, practices and episodes are very important in the PM space, and research based on the theory of practice will enrich the PM literature and make it more relevant to current practice. It is about time that PM joins other disciplines that are already employing practice-based research approaches.

Sandeberg and Tsoukas (2011) maintain that current management and organisation theories are not relevant to practice due to their inherent inability to capture the logic of practice because these theories are based on a framework of scientific rationality. They propose practical rationality as an alternative to theory-making. The practical rationality approach grants a focal role to the concept of ‘entwinement’ as the logic of practice as an alternative to the ‘disconnectedness’ of the subject–object relationship in the scientific rationality framework, based on the principles that ‘we , as scientists beings, are initially separated from the world, to which we subsequently become

contingently connected’(p. 343). This very notion of being in the world, in fact defines that ‘our most basic form of being is entwinement’, (p.343). The logic of practice is enshrined in entwinement, which highlights the role of embodied nature of the practice (Sandeberg & Tsoukas, 2011, p. 342). They highlight five features of entwinement – 1) focusing on the entwinement of practitioners and tools in sociomaterial practices, 2) focus on people and the activities they get involved in, 3) focusing on how the activity is conducted through the body and the use of tools, 4) exploring the standards of excellence that underpin a practice defining success or failure, and 5) looking at the relationship between various practices and focusing on the factors that make a practice possible such as resources. Ika and Munro (2022) state the current PM research suffers from ‘a focus on run-of-the-mill’ (p. 610) blind spot. Meredith (2022) points out that, with the passage of time, ‘PM research has fallen into the trap of academic drift, that is sophistication with little practical application’. To mitigate this blind spot and academic drift, Pinto (2022) suggests that ‘it is essential that we couple our research concerns with two standards: not just with “correct vs. incorrect” but with “useful vs. non-useful” ’ (p. 6). Blomquist et al., (2010) reject the impression that ‘project-as-practice’ is relevant only to practice-related issues. They argue that all traditional PM issues are appropriate subject matter for research based on the ‘project-as-practice’ approach. They emphasise that the main focus of research should be how actions are designed, performed and related to other actions, communities and institutions. Whittington (2006, p. 615) beautifully sums up the human and social foundations of the theory of practice by saying that, ‘for practice theory, people count’, and it is the practitioners who are studied through their praxis, habitus, field and practices.

The project-as-practice approach is critical for this present study, as it investigates benefits management practices within a habitus formed by public sector organisational structures, cultures, legislative and political imperatives, and PM governance structures. The application of a research framework based on the theory of practice enables this study to appreciate the structuring structures of Australian public sector organisations and the interaction between PM practitioners and the field.

Winter et al., (2006, p. 642), identifying future research directions in PM research, highlight the significance of reflexivity by calling ‘projects as social processes’, where the focus is on social interactions and ‘practitioners as reflective practitioners’, enabling a theory of practice. Drawing on these directions of PM research, this researcher argues that the practice-based research framework facilitates deeper reflexivity of the existing habitus and the symbolic capital of practitioners in the form of their past experiences in different roles and departments, education and training in PM, changing management styles, and policies of the senior executives. This study brings this enriched understanding to the existing PM literature, thus making it more relevant and representative of existing PM practices and making recommendations that are implementable by practitioners for enhanced benefits management.

With the project-as-practice lens, this study reaches out to PM practitioners in six organisations to understand their praxis, practices and habitus and to explore the motivations and factors that affect efforts to effectively manage benefits in Australian public sector organisations. To investigate benefits management practices in the Australian public sector, this study employed interviews as a tool for data collection to engage with the PM practitioners in their habitus and to investigate the ‘actuality of projects’ (Cicmil et al., 2006) and project-as-practice (Blomquist et al., 2010). The project-as-practice-based research adds value to project research by redirecting attention to ‘project actors’ unfolding sayings and doings in real-life situations based on their understanding of the evolving practical context’ (Cidik, & Bowler, 2022, p. 364).

3.3 Data Collection Tool—Interviews

Interviews are an important tool for data collection in qualitative research. Merriam and Tisdell (2015) state that interviewing is crucial when it is not possible to observe behaviour and feelings or to know how people interpret the world around them. Allan (2003) says data collected through interviews is more reliable compared to other methods, such as surveys, because, during the interview, a researcher can ascertain whether the participant is an appropriate person to answer the interview questions. Yin (2009) states that interviews, as a data collection tool, may sound similar

to a survey method because both ask questions. However, interviews differ from surveys not only in structure but also in the way they are conducted. Interviews can be in the form of a moderated conversation, in comparison with the static nature of surveys. There are three main types of interview: structured, semistructured and unstructured (Fontana & Frey, 2005; Merriam & Tisdell, 2015). Zhang and Wildemuth (2017) state that structured interviews use predefined questions, and the same questions are asked to all participants in the same order. In contrast, semistructured interviews provide more flexibility to the researcher by allowing them to ask open and closed questions, change the sequence of questions and make adjustments according to the context of the interviewee. Merriam and Tisdell (2015) state that, in qualitative research, interviews are more open-ended and less structured. Unstructured interviews were developed for anthropology and sociology disciplines to facilitate eliciting research participants' social realities. The present study employed semi structured interviews to benefit from the flexibility to ask probing questions and investigate issues of interest to the researcher.

3.4 The Context: Project Management across Sectors

PM plays an important role as an economic activity, and it has been adopted by various industries since the 1980s (Bredillet et al., 2013). There are two main categories of projects by sector—private and public—although there is a subsector, public–private, where both sectors collaborate for efficiency and performance gains (Raisbeck et al., 2010). Bredillet et al., (2013) state that, globally, more than 20% of economic activity occurs in the form of projects; in emerging economies, this proportion is more than 30%. Cooke-Davies & Arzymanow (2003) state that, in addition to traditional project-based industries such as construction and engineering, other industries, such as pharmaceutical, telecommunications, petrochemical, manufacturing, banking, marketing and tourism industries, are also employing projects as tools to achieve strategic goals.

3.5 The Australian Public Sector

As noted above, the study investigated the Australian public sector, and a major share of Australian Government investments is appropriated through projects. This study selected six major

organisations of the Australian public sector based on size, the amount of investment made through projects, and PM maturity for benefits management practices. The literature review conducted for this study indicates that there is a lack of in-depth research on federal agencies, particularly current benefits management practices.

The unit of analysis in this study is the organisation rather than the project, as the literature review highlighted that benefits management could be effectively managed at the organisation level, which flows down to projects through effective project governance. Governance structures can be put in place at the organisation level and ultimately play an important role in benefits management efforts.

Australian public sector organisations make an interesting subject of study for benefits management due to the extra public and political accountability in Australia. This study is very timely and rather unique in that it qualitatively explores benefits management practices in the Australian public sector. This study is important because it exclusively focuses on benefits management in Australian public sector projects. By contrast, other similar studies of the Australian public sector at the state and federal level have either used secondary data (Young et al., 2014; Young & Grant, 2015; Young et al., 2012), been smaller in scope (e.g., Patanakul et al., 2016) or have focused on other aspects of PM, such as the implementation of strategy through projects.

The present study makes a valuable contribution to the emerging discipline of benefits management and offers important lessons for other nations such as New Zealand, the UK and Canada, where similar public sector systems exist to improve benefits management in public sector projects.

3.6 Sample Size for Interviews

All research types—quantitative or qualitative—use sampling because it is not possible to include everyone and everything (Punch, 1998). Neuman (2011) states there are several sampling strategies, such as the representative/probability sample and the non-probability/convenient sample. Probability sampling is complex and is based on mathematical reasoning, whereas convenience

sampling is non-probabilistic in nature: the researcher selects participants who are easy to reach and readily available (Neuman, 2011). This study adopted the convenience sampling technique because the required sample depended on the willingness of the participating organisations and the interviewees.

There is a diversity of opinion on how many interviews are enough to achieve adequate saturation and a credible generalisation of conclusions in qualitative research. Baker and Edwards (2012), who solicited expert opinion from 14 experienced and five early career researchers, maintain that there is no clear answer to the size of the sample, and it all depends on various methodological and practical issues. They state that the sample size for qualitative research tends to range between 20 and 50 interviewees. Contrary to quantitative studies, in qualitative research, the evaluation of the adequacy of a study does not depend solely on having a larger respondent sample size (Sandelowsky, 1995). Rather the nature of the information being sought may dictate the sample size because, in the qualitative research approach, gaining an enhanced understanding of the complex human phenomenon is more important than the generalisation of the results (Marshall, 1996).

Guest et al., (2006) discuss the adequacy of the number of interviews to obtain data saturation and variability based on a comprehensive study for HIV/AIDS conducted in two African countries, comprising 60 interviews in total. They state that, out of 30 interviews done in Ghana, 109 codes were developed; 80 codes (73%) were developed from the first six interview transcripts, and the remaining 29 codes were developed from the next batch of six interviews. Concluding their study, Guest et al. state that, to understand the common perceptions and experiences of a relatively large group of people, 12 interviews should be adequate. Green and Thorogood (2004) state that most of the experienced researchers who conducted interview-based case studies maintained that no new information was produced after 20 interviews. Fusch and Ness (2015) maintain that saturation has become a gold standard in qualitative research, and it is reached when there is no new data, no new themes and no new codes. Defining saturation, Glaser and Strauss (1999) state:

Saturation means that no additional data are being found whereby the sociologist can develop properties of the category. As he sees similar instances over and over again, the researcher becomes empirically confident that a category is saturated. He goes out of his way to look for groups that stretch diversity of data as far as possible, just to make certain that saturation is based on the widest possible range of data on the category. (p. 61)

Similarly, Urquhart (2013) defines saturation as ‘the point in coding when you find that no new codes occur in the data. There are mounting instances of the same codes, but no new ones’ (p. 194). Taking a similar position to Urquhart (2013), Birks and Mills (2015) suggest terminating the analysis process once saturation is achieved.

In the present study, 35 semi structured interviews were conducted across six Australian public sector organisations of the Australian Government. Initially, it was planned to conduct 30 interviews, but, using the snowballing technique, more willing participants were recruited. This helped to ensure that data saturation was achieved. Most of the interviews lasted about an hour, but some interviews went over an hour and a half. All the interviews were recorded and transcribed (over 100,000 words).

3.6.1 Recruitment of Respondents

Maxwell (2005) states that the decision about respondents is an important component in qualitative research, and it is not limited only to people—rather, selecting events, settings and processes and linking up these with the research questions is important. In this present study, the potential participants were approached through a network of friends working in these organisations with a letter of invitation requesting participation in the study. The letter included the criteria for the suitable participants this study was seeking to interview. These interviewees were identified based on their involvement in and experience with PM activities, decision-making roles as senior executives and members of project boards, and their roles in the formulation and evaluation of project target benefits. The participants were provided with the interview questions (Appendix A), an information sheet and a consent form (Appendix B) prior to the interviews. These documents

provided details about the research study, research team, inclusion and exclusion criteria, the voluntary nature of participation, possible risks of participation, the privacy of the participants and their organisations, the protection of data collected through interviews and so on. The participants were requested to sign the consent form to confirm their voluntary participation in the study. All of the participants came forward by themselves to be interviewed as they deemed themselves fit in light of the inclusion and exclusion criteria. Several participants excused themselves, expressing that they were not experienced enough to be useful for this study. Table 3.2 shows the participants' profiles.

Table 3.2

Participants' Professional Profiles

Role	<i>n</i>	Responsibilities
First assistant secretary	1	Depending on a particular organisation, the first assistant secretary may perform the role of the portfolio manager and senior responsible owner. The first assistant secretary performs the following: -setting up the portfolio/program strategy and plans -monitoring the portfolio/program performance, such as the delivery of new capabilities and realisation of outcomes of benefits -owning the business case as the SRO -facilitating assurance plans and commissioning of reviews as the SRO -ensuring benefits realisation as the SRO -maintaining a single point of accountability for benefits realisation.
Assistant secretary	1	Same as above
Director-general	2	Same as above
General manager	1	Same as above
Consultant	6	In most cases, consultants work as project and program managers and, in some cases, as portfolio advisors, where the SRO may lack subject matter expertise or be busy due to other management responsibilities. Consultants may perform the following responsibilities:

		<ul style="list-style-type: none"> -being accountable to the program board and performing day-to-day leadership in support of the SRO -defining and maintaining program delivery plans, program progress monitoring and reporting the overall performance of the program -defining and maintaining a program budget baseline, monitoring actual spending and making future expenditures forecasts.
Portfolio scheduler and dependency manager	1	<p>This role performs the following responsibilities:</p> <ul style="list-style-type: none"> -providing advice on planning and scheduling of various programs in a portfolio and ensuring the prompt completion of initiatives in the portfolio -developing, implementing and maintaining a portfolio roadmap to provide high-level strategic direction -providing strategic consideration of the portfolio roadmap to identify and manage the dependencies and other organisational constraints -coordinating the identification of inter-project dependencies and managing dependencies relating to other teams, including integration, procurement and change management, to ensure effective service delivery -preparing and releasing proposed preliminary schedules to ensure governance is in place for project-related scheduling and resource decisions.
Product manager and operations director	1	<p>This is an agile framework role similar to a senior user role (OGC, 2005) and may perform the following responsibilities in an agile project environment:</p> <ul style="list-style-type: none"> -understanding and representing product users' needs -defining a vision for the proposed product -prioritising product features and capabilities -focusing on strategic planning -acquiring and retaining customers.
Directors	15	<p>Depending on how an organisation functions, directors, as section heads and operation managers, deal with the operational side of the business. They head the sections that would use project outputs and outcomes during the business-as-usual phase.</p>

		<p>As operation managers, directors would be involved in the development and the initiation of the business case. As operation managers, they are expected to play a key role in benefits realisation. In some cases, as a subject-matter expert, a director may work as the program manager. As program managers, they would perform the following responsibilities:</p> <ul style="list-style-type: none"> -being accountable to the program board and performing day-to-day leadership in support of the SRO -defining and maintaining program delivery plans, program progress monitoring and reporting the overall performance of the program -defining and maintaining a program budget baseline, monitoring actual spending and making future expenditures forecasts.
Deputy project director, co-director, assistant director	3	<p>The deputy director or assistant director usually works as the head of a subsection under a director. They also play a role in the development of a business case ‘as a thought bubble’ for a business case. Experienced deputy directors may work as program managers. The subsection they head would use project outputs and contribute to benefits realisation.</p>
Project manager and lead project manager	4	<p>This role performs the following PM responsibilities:</p> <ul style="list-style-type: none"> -ensuring the project produces the required outputs -managing PM processes -liaising with the program manager in case the project is part of a program -liaising with the project board for assurance activities -managing change control and configuration management -preparing lessons learnt and the end project report.

Initially, there was a reluctance among some Australian public sector organisations and public servants to participate in the research. One Australian public sector organisation declined repeated requests to participate in the research, stating that the research findings may attract media attention, resulting in negative publicity. This organisation had a well-organised benefits management department. Another organisation also excused itself because it had recently

cooperated with two other research projects. However, surprisingly, some organisations showed keen interest and readily extended all cooperation with this researcher. It was observed that, when the participants were assured of the anonymity of their organisation and their identity, they were more open to sharing their experiences and honest opinions on benefits management practices in their organisations. Participants were not paid any money or given any gifts for their participation, but they were profusely thanked for their cooperation in this study.

The following criteria were employed for selecting participants for interviews:

- involved in initial project planning, particularly during the development of the business case and project execution
- played any role in project governance activities
- project product/service owner (senior user—as representative of the end users of the product)
- benefits owner (head of a department, which would be the main beneficiary of a particular benefit)
- involved in project performance reviews and evaluations
- involved in decision-making at the project, program and portfolio levels.

3.6.2 Interview Instrument

The interview instrument comprised a very brief introduction of the research study and a question representing each research question (Appendix A). Each interview question had a probe question, which was used when needed if further inquiry was necessary. Interview questions were sent to the participants at least a week before the interview so that they were well-prepared for the interview. Some participants had written answers in the form of notes when they arrived for the interview.

The interviews always began by reiterating the aims of the research and the privacy statement. Interviews would start with soft question, seeking some background information regarding the participant's current and previous involvement in PM and benefits management.

Depending on the style and answers to questions, the questions did not have a particular order and were thus semi structured. The interviewer let the participants speak spontaneously and only interjected when a further piece of information was required regarding an issue that was of particular importance. All interviews were conducted by the researcher himself.

Interviews were conducted at the premises of the participating organisations, in quiet places, such as meeting rooms, to allow audio recording and to ensure that the interview proceeded undisturbed. Participants were informed in advance that the interview would be audio recorded and later professionally transcribed. They were categorically assured that no part of the interview in audio form would be used anywhere in the thesis or subsequent publications, but they were informed that some anonymous quotations may be used.

All the interviews were one-on-one, and efforts were made to ask questions in a friendly manner so that initial trust was built and maintained throughout the interview. Depending on the willingness of participants to be interviewed and the size of the organisation, the number of interviewees ranged between three and 10 for each participant organisation. Interviews were completed over a period of one year, from January 2019 to December 2019.

3.7 Position of the Researcher

The role, knowledge and skills of a researcher play an important role in the integrity and validity of the research. Yin (2018) identifies several qualities in an investigator, such as the ‘ability to ask good questions, a good listener, adaptive and flexible, a firm grasp of the issues being studied, and unbiased by preconceived notions’ (p. 120). The following are brief details of the investigator’s attributes, categorised according to Yin (2003, 2018):

- ‘ability to ask good questions’—this researcher has worked as a journalist for 10 years, wherein framing and asking questions was a part of training and daily routine
- ‘a good listener’—being a journalist and a good learner; to be a good listener was the key skill of this researcher

- ‘firm grip of issues being studied’—being a teacher of PM, an active member of the PM community of practice and professionals’ network, as well as having conducted a thorough literature review of benefits management, this researcher has developed a reasonable understanding of the research topic
- ‘conduct research ethically’—this study was regulated by the strict ethical conditions of the university
- ‘unbiased by preconceived notions’—since this study was exploratory in nature and seeking to highlight industry practices and compare these findings with the existing literature, it is unlikely to be influenced by any preconceived notions of the researcher.

3.8 Ethical Considerations

This study was regulated by the ethical standards and requirements of the university. A research ethics clearance was obtained on 7 November 2018. As per the requirements of the ethics clearance application, a participant information and consent form (Appendix B) was developed using approved templates. This document introduces the research project and the rights and obligations of researchers and the participants. After research ethics clearance, the potential participant organisations were approached. These organisations were approached with a letter of introduction (Appendix B) through personal networks in those organisations. Before the interviews, the participants were provided with the research ethics approval number (HC180752) and contact information for the Research Ethics Committee.

The participant information sheet (Appendix B) details the study, expectations, privacy requirements, conflicts of interest and so on. Research participants were also informed about the expected use of data, confidentiality, privacy, data security and the duration of data storage. The participants were duly informed that their participation was entirely voluntary, and they were asked to sign the consent form before the start of the interview. The consent form included a section on withdrawal from research in case they decided to opt out of research even after having been interviewed. The document explained that they could inform the research team of their intention to

withdraw, if they wished to, within three months of being interviewed, without any impact on them or their organisation's relationship with the university.

Following the ethical standards for research, this study represented participants' views accurately and honestly. The identity of the participants was anonymised, and each participant was given a research participant (RP) code—for example, 'RP1.1', where the first digit represents the participating organisation's number, and the second digit represents the participant's number. In citing quotations from participants in this thesis, the RP code is used. The list of participants corresponding to each RP code is known only to this researcher.

3.9 Chapter Summary

This chapter laid out the theoretical foundation of the research methodology, briefly discussing various research paradigms, and methodologies. This study used thematic analysis as a data analysis method due to its elaborate coding and analysis procedures. It employed semi structured interviews as a data collection tool and conducted 35 interviews in six participating organisations. This chapter also discussed how the research participants were recruited, provided brief profiles of those participants and described the interview instrument. It also highlighted the ethical considerations that regulated this study. The next chapter discusses the data analysis plan and the results of the data analysis.

Chapter 4: Data Analysis

This chapter discusses the data analysis method and coding plan used in this research, focusing on data treatment, code identification, and theme development. This chapter first discusses Thematic Analysis (TA) as a data analysis method, then details its coding techniques and phases in TA. Then it discusses how data analysis was conducted using TA for this study.

4.1 Thematic Analysis and Data Treatment

Merriam and Tisdell (2015) stated that data analysis involves sense-making from data and answering research questions. They further stated that data analysis is a process that involves consolidating, reducing and interpreting the utterances of a research participant and the researcher's methods of observation and interpretation during the process of meaning-making. The TA used as the data analysis method in this research is based on Braun and Clarke's (2006) model. Clark and Braun (2014) noted that TA is now widely used in many disciplines such as psychology, social, and health sciences. The authors consider TA an accessible, flexible and increasingly popular method of data analysis. The authors justified TA's accessibility through comparison with discourse analysis: while discourse analysis requires the researcher to have a good grounding in complex theories in a particular language, TA is a method of data analysis rather than an approach to conducting qualitative research. TA is flexible because it can be employed with other qualitative approaches, such as deductive versus inductive, that is, theory-driven or data-driven coding and essentialist versus constructionist theoretical approaches (Clark & Braun, 2014). Braun and Clarke (2006) introduced TA as a method of identifying, analysing and reporting patterns (themes) in data. A detailed discussion of TA as a method of data analysis was presented in Chapter 3: Methodology (Section 3.2.3.1). TA involves three key concepts—the coding process, codes and themes. Coding is the process during which data is fragmented and classified to form explanations and themes (Creswell, 2007). Tie et al., (2019) stated, 'Coding is the pivotal link between collecting or generating data and developing a theory that explains the data' (p. 4). Charmaz (2006) described

coding as a process that ‘generates the bones of your analysis’ (p. 45). Defining code, Saldana (2021) stated, ‘A code in qualitative analysis is most often a word or short phrase that symbolically assigns a summative, salient, essence-capturing and/or evocative attribute for a portion of language-based or visual data’ (p. 5). The coded section of the data can range from a single word to a paragraph or even a page (Saldana, 2021). Clarke and Braun (2016) stated that a well-developed code should stand on its own and represent the data to which it belongs. Defining a theme, Braun and Clarke (2006) stated that ‘a theme captures something important about the data in relation to the research question and represents some level of patterned response or meaning within the data set’ (p. 82). As TA is a method of qualitative analysis, themes are not required to appear in data a specific number of times; as Braun and Clarke (2006) stated:

more instances do not necessarily mean the theme itself is more crucial...It is not the case that if it was present in 50% of the data items, it would be a theme...A theme might be given considerable space in some data items and little or none in others. (p. 82)

Braun and Clarke (2021) and Clarke et al., (2015a) propose two approaches to TA: the small q and big q approaches. The small q approach applies a postpositivist paradigm to qualitative research to make it more acceptable to quantitative researchers. Conversely, the big q approach refers to the qualitative research paradigm and rejects the possibility of discovering universal meanings in the data, as the meanings are rooted in the context in which the data are produced (Clarke et al., 2015a). The big q approach also advocates for an active role for the researcher and argues that the researcher’s subjectivity should be accepted rather than considered a problem. Big q is a more organic approach to coding and theme generation that is informed by the researcher’s perspective and is flexible while the researcher engages with the data (Clarke et al., 2015a). Charmaz (2012) stated that:

Codes rely on the interaction between researchers and their data. Codes consist of short labels that we construct as we interact with the data. Something kinaesthetic occurs when we are coding; we are mentally and physically active in the process. (p. 5)

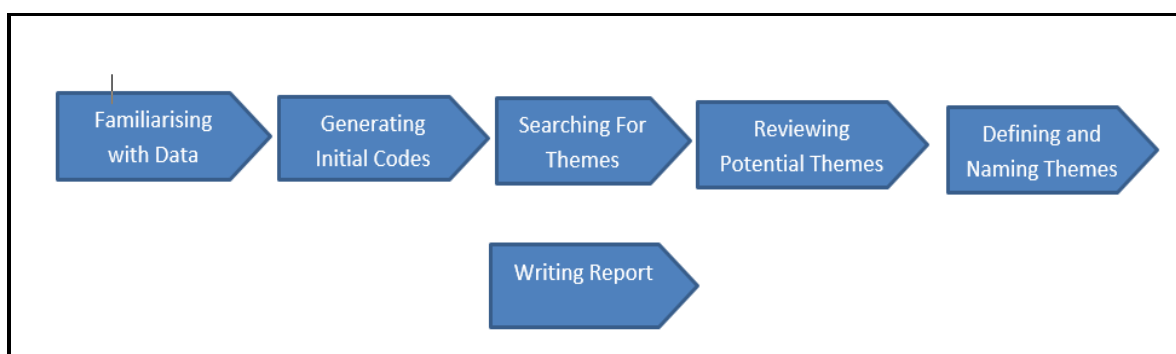
The big q approach is appropriate for this study because the participants shared their understanding and the meanings of benefits management in light of their own experiences, which were formulated within the specific context of the Australian public sector organisations. This research examines the Australian public sector context, what Bourdieu (1990) describes as *habitus* in his theory of practice. In Bourdieu’s theory of practice, habitus plays a crucial role in understanding practice and investigating participants’ views in their habitus is important. A detailed discussion on habitus can be seen in Chapter 3 Section 3.2.3.2. The big q coding approach is appropriate for this research because it closely aligns with Bourdieu’s (1990) theory of practice. Using the big q approach, this study first developed an understanding of the participants’ meanings, then analysed and explained those meanings through code identification and subsequent theme development.

4.2 Phases of Thematic Analysis

Braun and Clarke (2006) outline six phases for TA: familiarising with data, generating initial codes, searching for themes, reviewing potential themes, defining and naming themes and writing the report (Braun & Clarke, 2006, 2013, 2022; Terry et al., 2017). Figure 4.1 depicts the six phases of TA.

Figure 4.1

Six Phases of Thematic Analysis



Note. From Braun and Clark (2006, 2013, 2022) and Terry et al. (2017).

Phase 1—Familiarising with the Data: This phase concerns researchers immersing themselves in the data by listening to audio, watching videos, reading and rereading interview transcripts, etc. (Dempsey et al., 2015). Terry et al., (2017) called data familiarisation the bedrock

of TA, and it provides the analyst with an entry point into the analysis process and an opportunity to immerse themselves in the data. ‘Familiarisation is about intimately knowing the dataset...It requires the researcher to get into a mode of reading and actively engaging with the data as data’ (Terry et al., 2017, p. 23).

Phase 2—Generating Initial Codes: In this phase, the researcher conducts systematic analysis to generate initial ideas and provisional codes, as codes are the basic building blocks of qualitative analysis. A code is ‘a short word or phrase that symbolically assigns a summative, salient and essence-capturing, and or evocative attribute for a portion of language-based or visual data’ (Saldana, 2021, p. 5). In this phase, the analyst is expected to be curious and ask questions of the data. The questions asked depend on the form of TA (semantic/latent) and the research questions (Braun & Clarke, 2006; Terry et al., 2017). During this phase, the researcher makes observations and comments on the margins of transcripts. After making sense of the data, the researcher begins generating codes. ‘Coding is the systematic and thorough creation of meaningful labels attached to a specific segment of data—a segment that has meaning relevant to the research questions’ (Terry et al., 2017, p. 26). At this stage, staying open-minded is important for the quality of the codes generated, as ‘good coding is open and inclusive, identifying and labelling all segments of interest and relevance within the dataset and everything that is of relevance within those segments’ (Terry et al., 2017, p. 26). Braun and Clarke (2006) stated that during this stage, a dataset can be tagged with more than one code and that tagging every segment of data is not required, as coding is a process of both data reduction and organising the data into patterns. A good code should provide adequate information about the dataset it represents and, ideally, be meaningful enough that it should not require referring back to the data segment it represents. There are two broad categories of codes—semantic and latent. A semantic code represents what the research participant (RP) explicitly said and a latent code, which is more analytical, captures the underpinning ideas or concepts within the participants’ statements (Braun & Clarke, 2006; Terry et al., 2017). This research primarily applied semantic coding as the study investigates benefits management practices and examines how the

participants see, interpret and describe these practices. The interpretation and description of practices are impacted by the context, which has been highlighted by Bourdieu in his theory of practice through the interplay of habitus, capital and field, as highlighted by Bourdieu (1984). Bourdieu (1984) explained that practices are ‘the result of an indefinite, unconscious, double relationship between habitus and the field’ (p. 147). Rhynas (2005) believes that habitus directly interacts with capital, as actors work in pursuit of capital and are regulated by their habitus. Field plays an important role in this process because the action is constrained and is assigned meanings by the field in which the action takes place (Rhynas, 2005). For a detailed discussion on the theory of practice, please refer to Chapter 3: Methodology (Section 3.2.3.2).

Phase 3—Searching for Themes: Once the coding is complete, the focus turns to constructing themes. Terry et al. (2017) suggested themes are constructed, as they do not just emerge. In this phase, the research questions play an important role, as these guide what is important in the identified clusters of patterned responses and meanings (Braun & Clarke, 2006). Research questions help focus the analyst as the researcher determines what data segments are relevant during this phase. Constructing themes involves combining and synthesising codes to develop large patterns of meanings (Braun & Clarke, 2022). ‘In this process, a researcher needs to identify a central organising concept—a clear core idea or concept that underpins a theme’ (Terry et al., 2017, p. 28). The theme development process involves iterative and reflective engagement with the data. ‘A good quality theme should be distinctive, with little bleeding of codes between them; themes should also be linked to and work alongside the other themes in the analysis’ (Terry et al., 2017, p. 28). They further state that a theme should provide a coherent story about the data from which it is constructed.

Phase 4—Reviewing Potential Themes: In this phase, the researcher reviews the relationship between the initial themes and the coded data. Braun and Clarke (2006) stated that, as a quality control exercise, themes are reviewed to ensure that they relate to the dataset, codes, and research questions and tell a coherent and meaningful story that answers the research questions. These

requirements can be fulfilled by checking that ‘all the data extracts that the theme represents are clearly related to the central organising concept of the theme’ (Terry et al., 2017, p. 30). In this phase, a researcher ensures that the candidate themes work well across the entire dataset and that no important information was missed. While ensuring themes’ distinctiveness, a researcher ensures that most codes are associated with one relevant theme. The final test criteria for effective themes is to check whether the themes answer the research questions, as the ultimate objective of the entire process is to answer the research questions (Terry et al., 2017).

Phase 5—Defining and Naming Themes: Braun and Clarke (2022) stated that in Phase 5, the researcher examines themes with an interpretive orientation instead of the summative mindset used during the previous phase. Themes are given descriptive names based on their unique and specific nature. In this phase, for the quality of the analysis, it is important to ensure that ‘each theme coheres tightly around a central organising concept’ (Terry et al., 2017, p. 31). Themes can be given working titles, as ‘theme names need to give a clear indication of the content within the theme and draw the reader into the analysis’ (Terry et al., 2017, p. 31).

Phase 6—Writing a Report: The fundamental objective of the final report is to provide an engaging story of the data based on analysis and addressing the research questions. In this phase, the researcher ‘weaves together data analysis and connections to scholarly literature into a singular output that answers the research questions’ (Terry et al., 2017, p. 32). The report can be written in an illustrative or analytical style, which is determined by how the data extracts are used in the analysis. Terry et al. (2017) suggested a test to establish whether a report is illustrative or analytical: ‘If you can remove the data extract and the narrative still makes sense, if yes, it is illustrative’, if not, the report is written in an analytical style (p. 33).

Sections 4.3 and 4.4 discuss how these six phases were applied to generate codes and construct themes in this research.

4.3 The Thematic Analysis Plan of This Research

In light of the discussion in Sections 4.1 and 4.2, this research adopted a data-driven coding approach, as suggested by Schreier (2012). The interview transcripts were read line by line to identify codes, as recommended by Charmaz (2006) and Dempsey et al. (2015). By studying all the interview transcripts in detail, this study endeavoured to mitigate possible cherry-picking and preconceptions influencing code selection (Schreier, 2012). The researcher completed all coding identification and theme construction manually. However, for data visualisation and effective linking of the data extracts to codes and codes to themes, NVivo qualitative analysis software was used. The use of Nvivo software also mitigated the risk of data fragmentation and the loss of data context. Data fragmentation was avoided by adding a hyperlink between the code and the original text in the transcript file using the Nvivo function. The Nvivo software was also used for word frequency and other query functions to reduce the probability of missing important codes due to human error.

4.4 Conducting the Thematic Analysis

Using Braun and Clark's (2006) six-phase TA approach, this study started with **Phase 1—Familiarising with the data**. This study started with 'microanalysis' (Allen, 2003, p. 2); that is, reading the printed interview transcripts line by line and writing notes and ideas that came to mind in response to concepts and issues discussed in the transcripts on the page borders. Since the interviews were conducted by the researcher, many interesting points were still easily recalled and evident in the notes taken during the interviews. Allan (2003) stated that the major drawback of microanalysis coding is that it is time-consuming and produces significant amounts of data. Glaser (1992) warned that 'microanalysis can lead to over conceptualisation and suggests focusing on key concepts only to avoid over conceptualisation' (p. 40). This study took nearly four months to complete the line-by-line reading of all interview transcripts, code identification and theme development. Further, the processes of code generation and theme construction were not linear. For example, while reading the interview transcripts during Phase 1, the researcher was also considering

Phase 2. Basic data analysis had already started during the interviews. One of the advantages of the TA method is that the data collection and analysis start early, though in a rudimentary form during the first interview (Allan, 2003; Merriam & Tisdell, 2015). ‘Analysis begins with the first interview, the first observation, the first document read’ (Merriam & Tisdell, 2015, p. 191).

Phase 2—Generating Initial Codes: As part of the data analysis for this study, coding was initiated in Phase 2. Merriam and Tisdell (2015) stated that ‘Coding is nothing more than assigning some sort of shorthand designation to various aspects of your data so that you can easily retrieve specific pieces of the data’ (p. 199). In the present study, all codes were identified manually from the interview transcripts. All transcripts were read line by line to ensure immersion in the data (Dempsey et al., 2015). Transcripts were read with an open mind; therefore, several new codes and concepts were identified in addition to the codes based on research questions. Merriam and Tisdell (2015) stated that data analysis is conducted to make sense of the data and requires interpreting, consolidating and reducing what the RPs said to answer the research questions. In the first round of code identification, this study generated 102 codes. Table 4.1 presents a sample of the initial open codes identified from the RPs’ interview statements and a similar pattern was followed throughout the coding process. These are open codes because the researcher is open to anything during the coding process (Merriam & Tisdell, 2015). Glaser and Strauss (1967) stated that the coding process is iterative and comparative; therefore, during the coding for this study, whenever a new code was identified, it necessitated returning to the coded transcripts to identify matching codes, possibly with different names or descriptions. This repetitive process ensures that the coding process is exhaustive and that all important concepts/codes are identified. This process ensures that the findings of this study are grounded in data.

To protect the identities of the participating organisations and the research participants (RPs), each participating organisation and the RPs were given an identification number. For example, in RP1.1, the first digit represents Organisation 1 and the last digit represents RP 1. Table

4.1 presents the participant's identification number, a sample of key points extracted from the interview transcripts and the emerging codes.

Table 4.1

A Sample of Open-Code Development

Research participant	Key point (interview text)	Code
RP1.1	'For me, the scope is the outcome, and the outcome is the benefit.'	Understanding of outcomes and benefits
RP1.4	'Benefits are identified as feel-good statements and client satisfaction is a cliched benefit here.'	Benefits identification
RP5.5	'In the business case you can promise anything...it does not mean it's going to happen.'	Optimistic benefits Exaggerated benefits
RP6.2	'The Australian Government is fat, dumb and happy when it comes to spending money and doing things and no one really is accountable.'	Accountability
RP4.2	'We are struggling to measure them [benefits] because they are few and far between and they are much more anecdotal sort of evidence.'	Benefits measurement
RP4.7	'There is no such thing as an intangible benefit, once you have identified an intangible benefit, it becomes tangible.'	Quantifying intangible benefits
RP1.3	'They are just making things that politicians like to hear that are not measurable and that's because it's written by people who don't have anything to do with project management and the business.'	Political pressure Unmeasurable benefits Unrelated people

This research generated 102 codes in the first round of open coding, which are presented in Table 4.2.

Table 4.2*List of Open Codes*

1	Accountability for realised benefits	52	Gateway review implementation
2	Accountability for spending	53	Governance and benefits measurement
3	Accountability of benefits owners	54	Governance for project outputs
4	Avoiding benefits ownership	55	Integrated benefits management
5	Audits	56	Integrated change management
6	Baseline data	57	Inconsistent governance on benefits
7	Benefits alignment	58	Incentivising benefits realisation
8	Benefits identification skills	59	Limited stakeholders' consultation
9	Benefits as outcomes	60	Limited use of business case
10	Benefits tracking	61	Many projects to deliver
11	Benefits tracking responsibility	62	Optimistic benefits
12	Benefits tracking reports	63	Onboarding of project managers
13	Benefits measurement	64	Organisational barriers
14	Benefits measurement metrics	65	Organisational restructuring and objective
15	Benefits retrofitting	66	Operations managers and benefits
16	Benefits realisation skills	67	Operations managers' performance
17	Measurable benefits	68	Outputs to deliver benefits automatically
18	Benefits measurement timing	69	Performance measurement of executives
19	Benefits management framework	70	PMO for benefits
20	Benefits management maturity	71	PMO operational and strategic role
21	Benefits management tools	72	PMO relocation
22	Benefits management plan	73	PMO and governance
23	Benefits assurance	74	Push for benefits
24	Benefits realisation interdependencies	75	P3M3 maturity
25	Benefits owner's commitment to benefits	76	Predetermined benefits
26	Benefits management understanding	77	Pressure on executives for project's completion
27	Benefits to follow outputs	78	Project success definition

28	Benefits management team	79	Project implementation review
29	Benefits realisation strategy	80	Project approvals and benefits
30	Benefits ownership ambiguity	81	Project life cycle extension
31	Benefits at programs	82	Quantification of intangible benefits
32	Benefits at projects	83	Resources for benefits realisation
33	Benefits realisation as performance criteria	84	Review time for realised benefits
34	Business case	85	Role and responsibilities for realising benefits
35	Change management	86	Sanitised program updates
36	Contestability for benefits claims	87	Scope change and benefits
37	Coordination between program and change managers	88	SRO's appointment process
38	Contracting and <i>ad-hocism</i>	89	SRO as benefits owner
39	Contracted staff for outputs delivery only	90	SRO's PM experience
40	Contract terms management	91	SRO's role TORs
41	Capability	92	SRO and business case
42	Capability as outcome	93	Staff turnover
43	Capability as benefits	94	Strategic decisions based on benefits
44	Consistent support for benefits	95	Strong leadership on benefits
45	Coordination for change management	96	Tangible benefits
46	DTA	97	Tensions between executive and governance roles
47	Diversion of resources to delivery	98	Timing of project implementation review
48	Disconnect between strategy and delivery	99	Top management support
49	Limited role of DTA	100	Top management's ownership of benefits
50	Executives' mobility	101	Training of executives and PM staff
51	Gateway reviews as external assurance	102	Understanding of governance roles

Note. DTA – Digital Transformation Agency, TOR – Terms of Reference, SRO- Senior Responsible Officer/Owner, PMO – Project Management Office, PM- Project Management.

Braun and Clarke (2006, 2013) highlighted the iterative nature of the TA method.

Researchers continue to refine and revise codes as codes developed later in the process may capture concepts more clearly than earlier ones. (Braun & Clarke, 2013). This research refined and revised 102 open codes in the second round, and the second round revision resulted in 52 codes (see Appendix C). The revision and consolidation of codes were based on considerations such as whether language had similar meanings or whether concepts, events and words were repeated. A third round of code revision was conducted with the help of an academic experienced in qualitative research methods. In this round, codes were further consolidated into a total of 43 codes (see Appendix D). For the fourth round of code revision, two experienced public servants (both PhD-qualified) were consulted. The fourth round of code revision resulted in 28 final codes, which captured the meanings and essence of datasets in a synthesised manner. Any further code revision could potentially result in losing important data; hence, these 28 codes were considered final. The use of 28 codes was in line with existing work by Creswell (2013), who preferred to work with 25–30 final codes. During the code revision and synthesising process, no code was rejected. Instead, codes that were repeated or that had similar meanings were synthesised without losing important data. During the entire coding process, the research questions and debates in the literature review were the main considerations. However, many codes beyond these variables were also included in the codes list. Table 4.3 shows a list of final codes.

Table 4.3

Final Codes

-
- 1- Accountability
 - 2- Ambiguous and unstable organisational objectives
 - 3- Benefits identification practices
 - 4- Benefits alignment practices
 - 5- Benefits tracking practices
 - 6- Benefits measurement practices
 - 7- Benefits realisation practices
 - 8- Benefits management maturity

- 9- Benefits management frameworks
- 10- Benefits management plans
- 11- Benefits management understanding
- 12- Benefits ownership practices
- 13- Benefits management at programs
- 14- Change management practices
- 15- Contestability
- 16- Contracting
- 17- Delivering outputs vs realising benefits
- 18- Gateway review implementation
- 19- Governance practices
- 20- Limited use of business case
- 21- Many projects to deliver
- 22- Mobility of senior executives
- 23- PMO
- 24- Project success definition
- 25- Project implementation review
- 26- SRO
- 27- Top management support
- 28- Training

Note. SRO- Senior Responsible Officer/Owner, PMO – Project Management Office.

Phase 3—Searching for Themes: The next phase in data analysis is developing themes by grouping codes into candidate themes. Taylor and Ussher (2001) argued that ‘themes do not just lay about waiting to be discovered, they do not simply emerge but must be actively sought out’ (p. 310). The searching for themes phase involves sorting, collating and combining codes to construct an overarching theme around a core concept or idea (Nowell et al., 2017). Discussing the definition of a theme, Merriam and Tisdell (2015) stated, ‘It should be clear that categories [themes] are abstractions derived from the data, not the data themselves’ (p. 207). Highlighting the relevance of themes to research, Merriam and Tisdell (2015) stated, ‘Categories [themes] should be responsive to the purpose of the research. In effect, categories are the answers to your research question(s)’ (p. 213). Datasets in the form of codes are grouped into representative themes, and these themes

continuously undergo analysis and comparison as they evolve. These themes may develop relationships, leading to an evolving theory (Merriam & Tisdell, 2015). During this phase, nine candidate themes were developed; some of these related to the research questions, and some new themes were developed inductively from the repeated patterns in interviews and their relevance to debates in the benefits management literature. Drawing from Memon and Rowlinson (2019), three considerations influenced this phase:

- whether the groupings can be based on interview transcripts
- whether they generally make sense together
- whether the literature suggested similar groupings.

Theme groupings are based on these considerations: general sense-making, research questions and relevance to the issues discussed in the benefits management literature. For this study, the identified candidate themes were organised in the NVivo software, and all the relevant text extracts in interview transcripts were marked for data segmentation and pooled into relevant nodes/themes in the NVivo software. The software facilitated data segmentation and visualisation, providing better presentation and enhanced interpretation of emerging results as the themes were constructed. Uploading the interview transcript files and documentation of the codes and themes facilitated referring back to the data, when required, during the code and theme revision process.

Phase 4—Reviewing Potential Themes: Merriam and Tisdell (2015) stated that the themes list will undergo many revisions, and this process of revision and refining continues even during the writing of the final report. These themes were constructed from the 28 final codes, and were reviewed, revised and synthesised in this phase. The number of themes depends on the data and the focus of the research (Merriam & Tisdell, 2015); Creswell (2013) suggested five or six final themes. While reviewing themes for this study, the following questions were asked (Memon, 2017):

- Is this a theme or a code?
- If it is a theme, does it tell a story about the dataset and is it relevant to the research questions?

- Are there adequate data to support the theme?

Based on the above considerations, in the second round revision, this research merged several themes into main themes, based on the core concept/idea of the theme. The second round revision resulted in nine main themes (see Table 4.4).

Table 4.4

Second Round Themes

Theme	Theme properties—summarising codes
1—Benefits identification and formulation	Benefits identification practices, contestability
2—Benefits alignment	Benefits alignment practices, ambiguous and unstable organisational objectives
3—Benefits tracking	Benefits tracking practices, mobility of senior executives
4—Benefits measurement	Benefits measurement practices
5—Benefits realisation	Benefits realisation practices, benefits management frameworks, benefits management plan
6—Benefits ownership	Benefits ownership practices, accountability, SRO, benefits management maturity, many projects to deliver
7—Governance	Governance practices, benefits management at programs
8—Benefits inhibitors	Delivering outputs vs realising benefits, contracting, limited use of business case, benefits management understanding, gateway review implementation, project implementation review, project success definition, training
9—Benefits enablers	Top management support, change management practices, PMO

Note. SRO- Senior Responsible Officer/Owner, PMO – Project Management office, PM- Project Management.

After the second round, these nine themes were reviewed by two academics experienced in qualitative research and based on reviewers' suggestions, the third round revision led to the final seven major themes. In the third round, Themes 3, 4 and 5 of Table 4.4 were grouped under an umbrella theme—Delivering benefits. Table 4.5 lists the final seven themes.

Table 4.5*Final Seven Themes*

Key theme	Key theme properties—summarising codes
1—Benefits identification and formulation	Benefits identification practices, contestability
2—Benefits alignment	Benefits alignment practices, ambiguous and unstable organisational objectives
3—Delivering benefits	Benefits tracking practices, mobility of senior executives, benefits measurement practices, benefits realisation practices, benefits management frameworks, benefits management plan
4—Benefits ownership	Benefits ownership practices, accountability, SRO, benefits management maturity, many projects to deliver
5—Governance	Governance practices, benefits management at programs
6—Benefits inhibitors	Delivering outputs vs realising benefits, contracting, limited use of business case, benefits management understanding, gateway review implementation, project implementation review, project success definition, training
7—Benefits enablers	Top management support, change management, PMO

Note. SRO- Senior Responsible Officer/Owner, PMO – Project Management office, PM- Project Management.

Phase 5—Defining and Naming Themes: Braun and Clarke (2006) stated that in Phase 5, by define and refine, ‘we mean identifying the essence of what each theme is about and determining what aspect of the data each theme captures’ (p. 92). They further suggested avoiding themes that are unnecessarily overloaded or too diverse. Terry et al. (2017, p. 30) maintained that naming themes involves ‘telling a story that is based on, and about the data that makes sense of the patterning and diversity of meaning.’ Merriam and Tisdell (2015) suggested the following naming principles for themes:

- Names should be *sensitising*—sensitive to what is in the data.

- Names should be exacting—capture the meanings of the phenomenon.
- Names should be conceptually congruent—there should be a consistent level of abstraction in all themes (p. 214).

For this study, the themes identified in Phase 4 were assigned descriptive names. The following criteria were considered when naming the themes (Memon, 2017):

- Whether each theme could be summarised in a few words.
- Whether each theme has a singular focus.
- Whether each theme is directly relevant to the research questions.

Terry et al., (2017) stated that a theme name should highlight the theme content and attract the reader to the analysis. They suggest giving working titles to themes instead of Theme 1 or Theme 2, etc. While naming themes, this researcher considered the core theme concept and its relevance to the research questions. Terry et al., (2017) cautioned against using quotations from data in theme names or alliterations to attract readers into the analysis; instead, straightforward and simple names are more effective (Terry et al., 2017). Theme statements were added to the final themes (listed in Table 4.5) so that the theme title conveys the core theme idea and the data represented by the theme. Table 4.6 presents the final theme names in the form of theme statements.

Table 4.6

Final Theme Statements

No.	Theme Statement
1	Poor benefits identification and formulation due to a lack of skills and contestability
2	Weak alignment of benefits to organisational strategy due to unstable and ambiguous objectives
3	Challenges with delivering benefits require benefits tracking, measurement and realisation, benefits management frameworks and plans
4	Lack of clear benefits ownership and accountability for benefits due to a lack of accountability and benefits management maturity

No.	Theme Statement
5	Governance for outputs rather than outcomes and benefits due to focus on the delivery of outputs only
6	Contracting, delivering outputs vs realising benefits, limited use of business case, gateway review implementation, project implementation review, understanding of benefits are the benefits management inhibitors
7	Top management support, organisational change management and proactive PMO are the benefits management enablers

Note. PMO – Project Management Office.

Braun and Clarke (2013) suggested each theme should exist in its own right and in relation to the research questions and to other themes, thus enabling a coherent analysis. They further stated that themes should be listed and discussed in a logical order, where possible. This researcher endeavoured to organise and discuss themes in the most logical order possible.

Phase 6—Writing a Report: Braun and Clarke (2006) stated that, unlike quantitative research, qualitative analysis and report writing are intertwined. The fundamental objective of the final report is to provide an engaging story of the data and analysis. The discussion component of the writing occurs simultaneously with the TA, while critique of the emerging themes continues throughout (Braun & Clarke, 2006).

The relationship between codes and the themes is obvious (see Tables 4.4, 4.5 and 4.6). This study endeavoured to express these codes so that the reader can see these codes leading to themes. Discussion and analysis of the final themes in Chapters 5 and 6 include the issues and practices these codes highlight and how these relate to a particular theme. In Chapters 5 and 6, the discussion of the final themes involved using the existing literature to demonstrate whether the final themes confirm or contradict the existing research. In Chapter 7, the research findings were further analysed using existing research to theorise the research findings. While discussing themes in Chapters 5 and 6, direct quotes were used to provide the authentic voice of the RPs and enable the participants to talk with the readers directly. Providing direct quotes from the RPs' interview

transcripts also aimed to establish a direct connection between the themes and the data extracts the themes represent.

4.5 Validity of Data Analysis and Research Findings

The concept of validity is very important in research. Maxwell (1992) states that qualitative research values validity as much as quantitative inquiry does. Whitemore et al., (2001) define validity as ‘the state or quality of being sound, just, and well-founded’ (p. 527). Creswell and Poth (2018) state that ‘validation in qualitative research is an attempt to assess the “accuracy” of the findings, as best described by the researcher, the participants, and the readers/reviewers’ (p. 338). Validity has its conceptual roots in quantitative inquiry. Maxwell (2012) states that the issue of validity has been controversial, and many researchers even abandoned it because of its close links with quantitative research. Lincoln and Guba (1985) state that the concept of validity that refers to the real world is incompatible with the constructionist approach. To establish the ‘trustworthiness’ of the study, they suggest alternative concepts, such as credibility, authenticity, transferability and dependability as ‘the naturalist’s equivalents’ for internal and external validation, reliability and objectivity (p. 300). For Maxwell (2012), validity means the credibility of a description, conclusion, explanation and interpretation. ‘Validity does not imply the existence of any “objective truth” to which an account can be compared’ (p. 121), and validity can be achieved by addressing validity threats, such as researcher bias and reactivity. Miles and Huberman (1994) state that researcher bias can be in the form of ‘the selection of data that fits the researcher’s existing theory, goals, or preconceptions and the selection of data that stands out to the researcher’ (p. 263). Maxwell (2012) states that reactivity means the influence of the researcher on the setting or individual being studied, and the goal of qualitative inquiry is not to eliminate this influence entirely. Rather, the objective is to use this influence productively.

Creswell and Poth (2018) suggest using validation strategies based on three lenses: the Researcher’s lens, the Participant’s lens and the Reader’s/Viewer’s lens. Whitemore et al., (2001) identify primary four criteria for validity in qualitative research: credibility, authenticity, criticality

and integrity. To ensure the validity of qualitative inquiry, Maxwell (2012) suggests a validity test checklist comprising eight strategies: intensive long term involvement, rich data, respondent validation, intervention, searching for discrepant evidence and negative cases, triangulation, numbers and comparison.

This research used triangulation as a validity strategy because triangulation has been identified as an effective tool for ensuring the validation of data analysis and findings (Guion et al., 2011; Nancy et al., 2014; Maxwell, 2012; Thurmond, 2001). Qualitative researchers use triangulation to establish the validity of the study by analysing the research questions from different perspectives (Guion et al., 2011). Triangulation is used for ‘increasing confidence in research data, creating innovative ways of understanding a phenomenon, revealing unique findings, challenging or integrating theories and providing a clearer understanding of the problem’ (Thurmond, 2001, p. 254). The following are the five triangulation types identified by Guion et al., (2011) and Thurmond (2001):

- data triangulation, which uses different data sources
- investigator triangulation, which uses several investigators in the data analysis process
- theory triangulation, which uses multiple theoretical perspectives to interpret a single set of data
- methodological triangulation, which uses both qualitative and quantitative methods
- environmental triangulation, which uses various research environments, such as locations, settings and other key factors in which a study was conducted.

This research applied the investigator triangulation method by involving reviewers in the data analysis process during code revision and consolidation. Banik (1993) states, ‘Analysis of data (particularly qualitative) by multiple analysts serves not only to amplify the findings and increase validity but also add to reliability’ (p. 49). Thurmond (2001) also suggests that cross-checking the data interpretation by multiple researchers can help enhance the validity of the findings. Similarly, Creswell and Miller (2000) also endorse the involvement of external checks and verification,

stating, ‘the researcher seeks an external check by someone who is familiar with the research or the phenomenon explored.’ (p. 129). They suggest involving colleagues and students as reviewers. As stated above, an experienced academic in qualitative research was involved during the initial coding and code revision, and two experienced public servants, both PhD qualified, were also involved in the final round of coding.

This research found the environmental triangulation method also suitable. Guion et al., (2011) state, environmental triangulation involves using different research settings and environs such as different places, time and day. Maxwell (2013) suggests that ‘participants in the setting studied may themselves have experience with other settings or with the same setting at an earlier time, and the researcher may be able to draw on this experience to identify the crucial factors and the effect that these have’ (p. 128). This study investigated six organisations in the Australian public sector. The research participants were from diverse workplace settings with vast experience working in different organisations throughout their careers as long-term employed public servants, contractors and consultants. These participants provided reliable environmental triangulation to the rich data collected through 35 intensive interviews. Becker (1970) suggests, ‘intensive interviews enable you to collect “rich” data, data that are detailed and varied enough that they provide a full and revealing picture of what is going on’ (p. 51). He states that studies based on data collected through intensive interviews require verbatim transcription of the interviews. This PhD research transcribed verbatim 35 interview recordings, and the transcribed data comprised over 100,000 words. The transcribed data was read line by line to identify all possible open codes to avoid any cherry picking, as pointed out by Schreier (2012). Creswell and Poth (2018) suggest using at least two methods for incorporating reliable validity to data analysis and findings.

This research also employed data triangulation, although on a limited scale, by using the project documentation from the participating organisations. The triangulation based on documents was limited because most of the project documentation was inaccessible due to privacy restrictions. However, the documents shared with the researcher provided insights into the organisations’ stated

intentions and helped identify the application of and difference between policy and practice. During the data collection process various organisations shared project documents, such as the business case, benefits management plans, benefits profiles, benefits maps, benefits management frameworks, position descriptions of the key PM roles such as the SRO, project and program owner and program board terms of reference etc. These documents were used to validate and cross check various claims by the research participants about benefits management processes in their respective organisations. Data from these documents was also utilised in the analysis chapters 5 and 6. For example in Chapter 5, section 5.1.3.2, Table 5.1 (page 130), was used for analysing benefits measurement process, and highlighting how the benefits statements were qualitatively articulated, ambiguous benefits measure metrics, and the lack or defective baseline data, making it difficult to measure benefits. The SRO's position description and the program board's terms of reference documents were used to validate the research participants statements around benefits ownership and governance practices for benefits management, the performance of the SRO and that of the program boards in relation to managing benefits. The SRO's position description was utilised to analyse the SRO's expected and actual performance as the project owner and realising the business case by ensuring benefits are realised during 6 to 12 months after the delivery of the project outputs.

In addition to the data triangulation methods discussed above, this research also applied a 15-point checklist suggested by Braun and Clarke (2006, p. 96; Terry et al., 2017, p. 33) for effective thematic analysis (please refer to Table 4.7 below). Following process 2-Coding (see Table 4.7), the researcher read all interview transcripts to ensure that all the important codes were identified and the theme generation was comprehensive to develop more reliable conclusions. For the analysis process 7-Analysis, this research frequently used direct quotes from the interview transcripts, thus enabling the participants to talk directly to the reader. These quotes helped to create an interesting story, wherein the participants were recounting their experiences in their own words, making the findings more authentic and credible. Table 4.7 presents the TA checklist.

Table 4.7*Checklist for Effective Thematic Analysis*

No.	Process	Criterion
1	Transcription	An appropriate level of transcription, checking and rechecking data
2	Coding	Fair treatment of all sections of data
3		Careful consideration of codes before determining themes
4		Collation of themes and extracts
5		Constant comparison
6		Internal coherence and consistency in themes
7		Analysis
8		Analysis should reflect extracts
9		Well narrated story
10		Combination of story and supporting text
11	Overall	Enough time and energy spent on analysis
12	Written report	Clear presentation of assumptions of adopting TA
13		A good fit between what you have done and want to do
14		Consistency of language and words on the philosophical position
15		The researcher is required to play an active role during themes extraction

Note. From Braun and Clarke (2006, p. 96) and Terry et al. (2017, p. 33).

4.6 Chapter Summary

As described in this chapter, the data analysis was based on the six-phase model provided by Clark and Braun (2006). Interview transcripts were read line by line to identify all possible codes, which were then used to generate themes. In total seven final themes were constructed from 28 final codes.

Chapters 5 and 6 provide an in-depth analysis of these final seven themes. Chapter 5 discusses themes related to Research Question 1, which explores benefits management practices and procedures in Australian public sector organisations. Chapter 6 discusses themes related to Research Question 2.

Chapter 5: Benefits Management Life Cycle—Processes and Practices

This chapter discusses the five major themes that relate to Research Question 1. Although the open codes were not determined a priori before the coding process, the themes do correspond to interview questions.

Research Question 1—How is benefits management being practised in the Australian public sector?

- 1.1. How are project benefits identified and formulated in the Australian public sector?
- 1.2. What is the role of the benefits owner in the project benefits management life cycle in the Australian public sector?
- 1.3. What is the role of governance in project benefits management in the Australian public sector?

This chapter discusses and analyses the following five main themes:

- poor benefits identification and formulation
- weak alignment of benefits to the organisational strategy
- challenges with delivering benefits
- lack of clear benefits ownership and accountability for benefits
- governance for outputs rather than outcomes and benefits.

Each theme is discussed separately in the following sections.

5.1 Themes Analysis and Results

This section discusses the themes that were identified through the coding and data analysis process described in Chapter 4. The themes discussed in this chapter relate to Research Question 1, but their order is not strictly based on the order of sub-questions in Research Question 1. These themes emerged from the interviews conducted in the participating organisations.

5.1.1 Poor Benefits Identification and Formulation

Benefits identification is the first process in the life cycle of benefits management, according to various benefits management frameworks, such as those by OGC (2008) Benefits Management Framework, Bradley's (2016) Benefits Realisation Management Framework, and Ward and Daniel (2006) Cranfield Process, Benefits Management Framework of NSW Government (2015). Project benefits were identified while developing a business case in the Australian public sector organisations. The interviews with the research participants began with questions such as, 'how are the potential benefits identified and formulated in your organisation?' A majority 83% (29/35) of the research participants shared their opinions on benefits identification and formulation practices in their organisations. The remaining six participants did not express any opinion on benefits identification even though they were directly asked about it in the interviews; this can be attributed to the nature of their employment, as they were contracted project managers, who would normally come onboard only after the approval of the business case.

These participants conveyed that benefits identification and formulation was a mandatory requirement for the approval of a business case in Australian public sector organisations. In most cases, particularly for major programs, business case templates provided by the DoF were used. However, for capital investment portfolio projects (CIPPs) that were internally initiated, the participating organisations used their own business case templates, which varied depending on PM practices within those organisations. The research participants pointed out that, in the business case, benefits were identified at a high level, and, at times, outcomes were listed as benefits. This indicated that those who wrote business cases might lack the necessary understanding of benefits and the skills to articulate benefits in measurable terms. Expressing their opinion on the benefits identification process in their organisation, one research participant stated:

They are developing benefits that are not benefits ... they all sound fabulous on paper. They are all really good things that politicians like to hear. Even the Department of Finance, at a

high level, just sits there and thinks these are all fabulous, and they are outcomes, not benefits, and they are crap. (RP1.3)

The benefits management literature highlights the common practice of overly optimistic benefits estimation. Lin et al.'s (2005) survey found that 26% of respondents admitted to inflating benefits to get a business proposal approved. Similarly, Jenner (2012) states that, in Europe, 38% of survey respondents acknowledged overestimating benefits to obtain project approval. The findings of the present study corroborate these observations that unrealistic and overly optimistic benefits were often stated for the approval of a business case. As one participant said, 'in the business case, you can promise anything ... it does not mean it's going to happen' (RP4.2). However, there was a limit to the extent to which potential benefits could be exaggerated, as overestimated benefits in the business case could result in the department losing money in forward estimates. There was always the possibility of exaggerating benefits, as another participant in a different organisation said: 'not all the time, but it is common for certain areas to put in anything in their business cases just to get funding' (RP1.5).

This study found that the way benefits were identified and formulated also depended on the project type. The study identified two main types of projects in the participating Australian public sector organisations: New Policy Proposals (NPPs) and Capital Investment Portfolio Projects (CIPPs). NPPs, in most cases, were initiated by the government—the Prime Minister and Cabinet's (PM&C's) office or the relevant minister's office—but, in certain cases, these could be initiated by the agency to seek major government funding. CIPPs were internally developed and funded projects by the participating organisations. The implications for benefits identification in these two project types are discussed in the next section.

5.1.1.1 Benefits Management in New Policy Proposals

When NPPs are initiated by the PM&C's office or the relevant minister's office, these have the benefits already defined as a matter of practice. A number of research participants expressed concerns about the way these benefits were identified and articulated in NPPs. Participants stated

that these benefits were often identified at a high level and appeared more like outcomes statements—for example, ‘social cohesion’ and ‘improved client satisfaction’—rather than benefits in measurable terms. Talking about the benefits in NPPs, a participant commented:

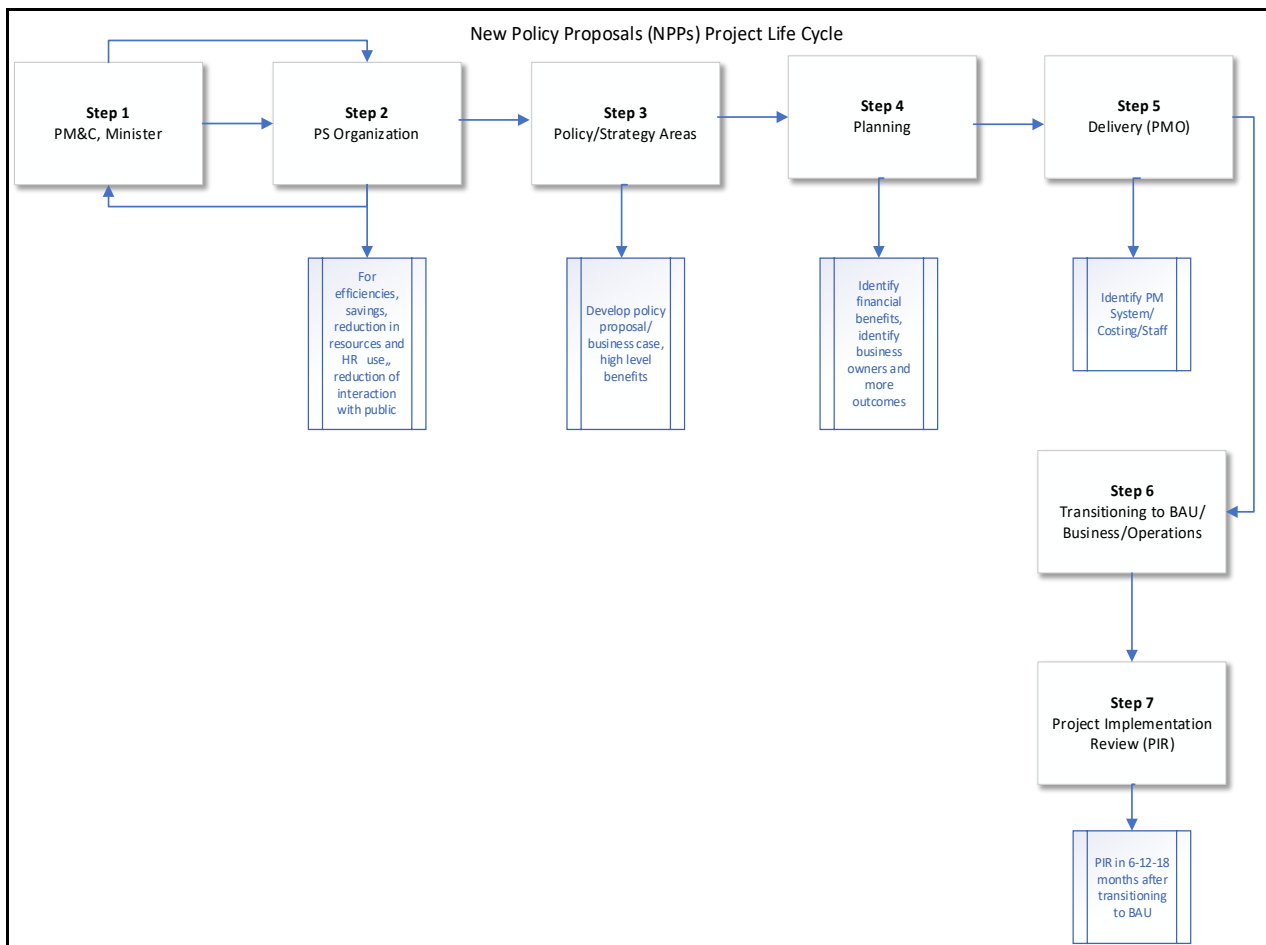
The only projects that have clearly defined benefits right up front would be new policy proposals, the government policy-driven benefits. The only problem with those benefits is they are generally not real benefits; they are more outcomes, and they are defined, but they do not have the method for how you would measure it. They do not have baseline values; they are just—we will pluck an outcome, pluck a figure if we think it is so. They are not defined benefits that we can even measure when we get them in because they are generally written by policy folks, who have no project management experience. (RP1.4)

The benefits management literature lacks discussion on project types in the Australian public sector. This study found that NPP projects have a different project life cycle—from project conception to closure. In order to understand how benefits were identified in NPPs, it is important to understand an NPP’s project life cycle. This study developed a schema to show the NPP development process based on discussions with the participants. Figure 5.1 shows a typical NPP project life cycle comprising seven steps, represented by rectangles; the text boxes under the rectangles list the subprocesses.

The NPP project’ life cycle was developed on the basis of the interview data, as the participants frequently referred to various phases while discussing NPPs. The life cycle of NPP projects was reconfirmed twice with a number of senior participants so that it accurately reflected the current project life cycle in the participating organisations. Figure 5.1 shows how and by whom NPP projects were initiated and maps out the project process from conception to closure. This figure encapsulates the benefits identification process in NPPs as major policy initiatives. This figure is useful for understanding and contextualising the analysis in this chapter, wherein the PM practices of project initiation, benefits identification and realisation are discussed.

Figure 5.1

New Policy Proposal Project Life Cycle



Note. PM&C = Prime Minister & Cabinet; PS = public sector; HR = human resources; PMO = project management office; PM = project management; BAU = business as usual.

This study found that, in addition to the PM&C’s office and the relevant minister’s office, NPPs could also be initiated by the host agency in certain cases, as indicated by the loop between Steps 1 and 2 in Figure 5.1. In such a case, NPPs were developed by the policy and strategy branches of the organisation. During the development of a project proposal, there was often limited input from the PMO and from the delivery and business branches of the organisation. One participant pointed out the lack of meaningful stakeholder engagement in NPP projects and said, ‘the problem lies in a way the NPPs are put together by completely separate areas to the PMO and the delivery teams, and the delivery areas are never involved in the consultation process’ (RP1.5). Another participant expressed frustration over the NPP project initiation process:

I would imagine all over the government in this city—that would be one of the primary problems—are [that] the people that get slapped over the wrist for not delivering benefits are not the people that developed in the first place. (RP1.4)

For NPP projects, the level of consultation was limited, and, if any consultation was done, it was sometimes merely a formality. Research participant RP1.3 noted that, just three hours before the submission of an NPP proposal, business case documents were shared with them for comment, which the participant argued was obviously not enough time to make any meaningful contribution.

This practice of developing NPP projects in isolation from key stakeholders was pointed out by several other research participants. This practice highlights a frequent disconnect between the policy, strategy, delivery and business branches of Australian public sector organisations. This study found that the people who knew about PM and benefits management were often on the periphery of the proposal development process. Another participant said:

The policy department had nothing to do with the day-to-day business and has certainly nothing to do with project delivery. But they define the benefits as the most ridiculous outcomes—blue sky dreaming space—and then they never ever have anything to do with the project ever again. (RP1.3)

One of the reasons for poor benefits identification and formulation was that the relevant people with adequate skills were not involved at the appropriate levels during the proposal development process. Commenting on this practice, one participant said:

I do not mind NPPs having outcomes statements ... people need be able to access the right people to have the conversation, ... the right people are not involved in the development of—particularly the benefits side. It is developed in isolation to reality. (RP1.4)

This study found that the project proposal development process was often carried out in a secretive and isolated manner, resulting in poor benefits identification and formulation. Some research participants (RP1.3, RP1.4 and RP1.5) shared their frustrations over the way NPP project documents were kept in secrecy until after the approval. In this process, the central agencies—such

as the departments of the Prime Minister and Cabinet (PM&C), Treasury and Finance—did not consult the line agencies. Participants stated that, when NPPs originated from the PM&C’s or the minister’s offices, they often came with hypothesised outcomes and benefits already defined. In such cases, some organisations had no incentive to identify and formulate benefits in measurable terms.

This study also noted the practice of retrofitting estimated benefits to comply with the mandatory requirement of a business case. Retrofitting benefits was common for NPP projects, as these projects were, in some cases, forced upon the Australian public sector organisations by the government or the minister, motivated by a political agenda. This study found that, at times, the minister demanded that a proposed project proceed immediately. As one participant put it, the minister says:

‘You have got to do this, and it may have no benefits in it’, and we say ‘ok, what can we possibly get out of this for a benefit?’ If the minister says, do it, you are looking and thinking, ‘oh my God, what am I going to work out’, but most of the programs will have some benefits attached. (RP1.2)

The Shergold Report (2015) identifies how some major government policy initiatives have failed to achieve policy goals because these project proposals are hastily pushed by the government onto the Australian public sector organisations. The present study concurs with some findings of the report, particularly regarding how major policy initiatives originate in the Australian public sector.

5.1.1.2 Benefits Management in Capital Investment Portfolio Projects

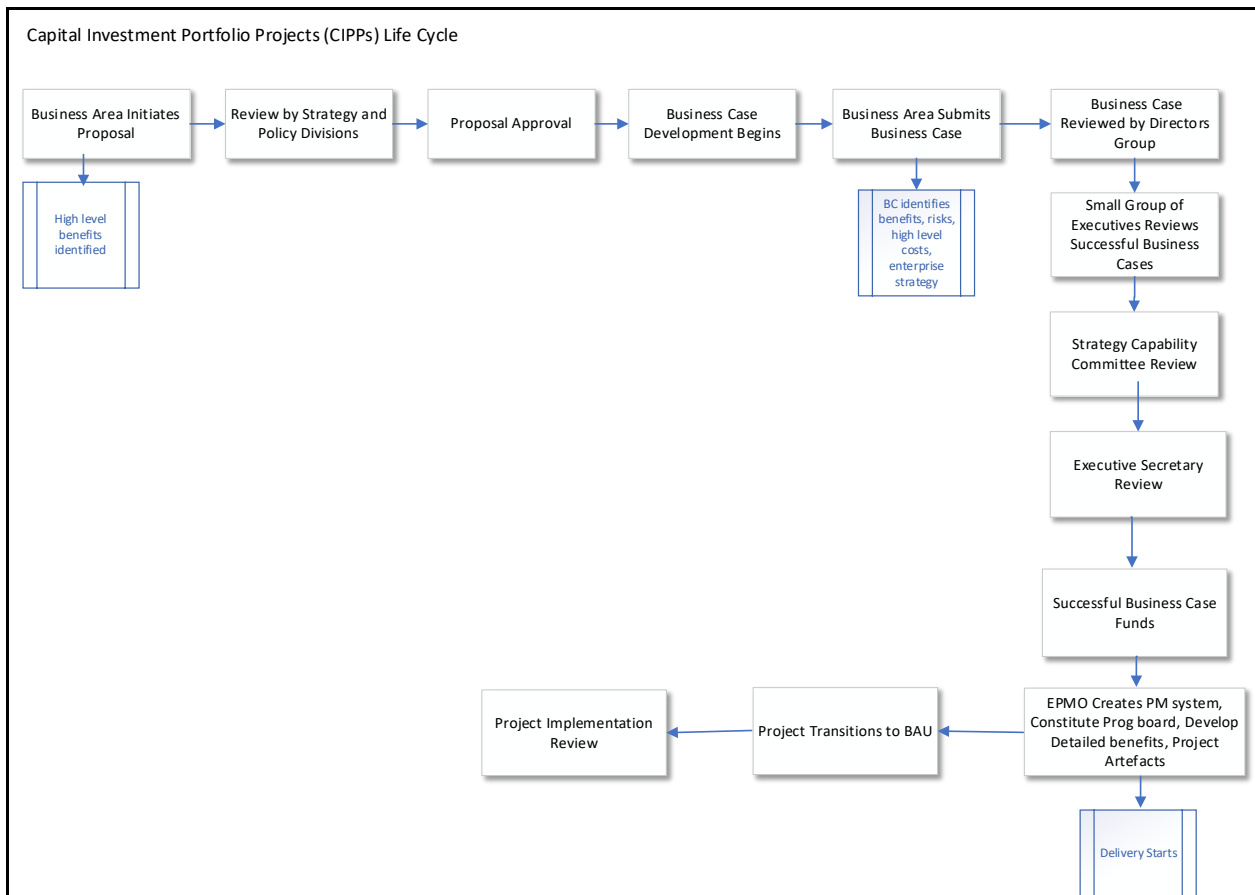
This study identified another project type in the participating organisations—CIPPs. CIPPs were internally initiated and funded by the organisations. These projects were initiated by a business area requiring a system upgrade or the introduction of new technology to enhance the business operations of the area. The relevant business area would play a key role in the identification and formulation of project benefits. CIPPs were different from NPPs in many ways: they were internally initiated and funded and not subject to external auditing and scrutiny, such as

gateway reviews, for the soundness of the business case, benefits management plan and the realisation of expected benefits. Compared to NPPs, CIPPs aligned relatively more closely to the strategic objectives of the organisation because they were initiated to enhance the organisation's operational needs.

Based on discussions with the participants, this study mapped the project life cycle for CIPPs, as shown in Figure 5.2. The presentation of the project life cycle is important because it maps out the project process from conception to closure and captures the benefits identification process for CIPPs in the participating Australian public sector organisations. This figure helps in understanding and contextualising the 13 steps of a CIPP's life cycle and reflects the complexities of PM practices in the participating organisations. This figure was developed based on the information shared by research participants during their interviews, and this map was twice discussed with a number of participants to refine and confirm it so as to accurately map the project life cycle. This figure helps make sense of the analysis and discussion on CIPPs in this chapter.

Figure 5.2

Capital Investment Portfolio Project Life Cycle



Note. EPMO = enterprise program management office; PM = program management; BAU = business as usual.

This study found that, in all the participating organisations, benefits identification was a mandatory requirement for the approval of the business case. But how these benefits were identified and formulated varied between organisations, signifying that benefits identification practices were not standardised. This study found that, in some cases, benefits were identified to ‘tick the box’ in the business case, and benefits identification was considered a one-off activity rather than a part of an integrated end-to-end process within a framework.

Sharing his views one very experienced participant said:

I think the identification of benefits for internally funded projects is done fairly poorly, and it is just done to justify getting the project funded, and then it’s forgotten about. It is just a paper exercise upfront. The lack of emphasis on benefits in the internally funded projects is possible because the internally funded projects are about finding efficiency in a process

because you have got to do increasing numbers with the same amount of money, so benefits are not going to be harvested. (RP1.7)

In summary, there were two main project types in the participating Australian public sector organisations, which were different in terms of the size of investment; the processes of project initiation and approval, benefits identification and realisation; and the governance mechanisms. NPPs were mostly major projects running for five years or more, subject to external accountability and governance, such as gateway reviews and Australian National Audit Office audits. CIPPs were internally initiated for infrastructure updates, such as IT system upgrades or increased automation to reduce processing time, allowing for more clients to be served in less time and for human resources efficiencies. This study found that both project types identified and formulated benefits differently and faced varying challenges with benefits identification and formulation.

The following is a summary of the key findings:

- Benefits were identified and formulated as a mandatory requirement, but organisations struggled with accurate benefits identification and formulation.
- Identified benefits were often outcome statements without measurable metrics, and, at times, benefits were identified retrospectively, particularly in major projects such as NPPs.
- When NPPs were initiated by the organisation itself, benefits were often identified by the people in the policy and strategy domains, in isolation from the key stakeholders and without meaningful consultation with the PMO and people from the PM space.
- Benefits identification was equally poor in CIPPs, which are internally funded projects, and the main objective of benefits identification was to obtain funding; it was reduced to a mere box-ticking exercise in some cases.

The next section discusses the alignment of benefits to organisational strategy, which was a key requirement in the business cases in the Australian public sector organisations.

5.1.2 Weak Alignment of Benefits to the Organisational Strategy

Aligning benefits to the organisational strategy/priorities was one of the requirements of project business cases in the participating Australian public sector organisations. All 35 interviewees in the six participating organisations confirmed that the alignment of benefits to organisational strategic objectives was a common practice.

This study found that aligning benefits to the organisational strategy faced the following challenges:

- Benefits were loosely aligned to the organisational strategic objectives as an often-compulsory requirement.
- Organisational strategic objectives were often ambiguous and became fluid over time, which made aligning benefits to strategic objectives difficult.
- NPP projects often came with benefits already defined, but these benefits were, at best, outcomes statements rather than articulated and formulated in measurable terms.
- In contrast to NPP projects, in CIPPs, the benefits were aligned more closely to organisational strategic objectives. However, the exercise was rendered ineffective because benefits realisation practices did not support linking these benefits to the achievement of strategic objectives.

This study found that benefits alignment with the organisation's strategy was used to justify the project and the required investment. However, the participating organisations struggled in aligning benefits to strategic objectives. The research participants noted that, in their organisations, aligning benefits to strategic objectives was a requirement, but it was not always carried out effectively. In some cases, benefits were only loosely aligned with the strategic goals of the organisation, making it merely a box-ticking exercise. The research participants stated that one of the main challenges of benefits alignment was translating the high-level and, at times, ambiguous strategic objectives and capabilities requirements of the organisation into program- and project-level benefits metrics.

One of the challenges with aligning benefits to strategy was that the organisational strategic objectives were either too generic or ambiguous, which allowed the mapping of any benefit with the organisational objectives. As one participant said, ‘organisational objectives are such that you can align anything with them’ (RP1.3). The other challenge was that frequent politically motivated mergers and restructuring in some of the participating organisations disrupted the alignment between benefits and strategic intent. One of the largest participating organisations underwent four mergers in quick succession, leading to multiple revisions of the strategic objectives. Consequently, the alignment between strategic objectives and benefits was disrupted in ongoing projects and programs. One participant highlighted this problem:

All our strategic directions changed, so it is very hard to change [benefits] quickly. They try to, but the organisation has changed so much in four years and continually changes. It would be really unfair to try and ask them to keep trying. (RP1.3)

A similar situation is highlighted by Young and Grant (2015) and Young et al. (2012) in NSW and Victorian public sector organisations, respectively. Young and Grant (2015) state that, in NSW public sector organisations, the strategic objectives were so unstable that 30% of the strategic objectives would disappear every year.

NPP projects were major projects and programs, and aligning these with the strategic objectives of the organisation presented a unique challenge. Articulating this big task, one participant said:

as who’s strategic objectives they should align their proposals to. Do they align to government strategy or the strategic intent of the organisation? And, often, it is to the government’s political objectives. If the NPPs are aligned to the government strategy, then someone at the government level needs to ensure the linkages between benefits and the strategic objectives. (RP1.7)

This study found that NPP projects would already have poorly defined and formulated benefits, which might not always have been aligned with the strategic objectives of the host agency.

The strategic objectives of host agencies might change faster than the rate of project delivery. The participating agencies took time to align the organisational strategic objectives to the political objectives of the new government, particularly when a government was formed by a different party. However, this study found that, in most of the other participating organisations, the strategic objectives did not change as frequently. These organisations endeavoured to align project and program benefits to organisational strategic objectives to fulfil procedural requirements. The effectiveness of the exercise of aligning benefits to strategic objectives depended on the stability and clarity of the strategic objectives.

The findings of this study corroborate the findings in the existing literature that stable organisational strategic objectives are important for project success and effective benefits management. It also confirms that organisations struggle with aligning project/program benefits to strategic objectives because strategic objectives might either be unclear or fluid. Williams et al. (2020) state that, in Australia, project benefits and strategic objectives are not always aligned well due to multiple layers of strategy.

The PM literature emphasises the alignment of project objectives and benefits with organisational goals so that the organisation gains value from investments made through projects (Mengel et al., 2009; Zwikael & Smyrk, 2015). However, according to the PMI (2014), even high-performing organisations struggle to align benefits with strategic objectives. Only 57% of the high-performing organisations in their study successfully aligned projects to organisational strategy, whereas 28% of low performers were able to do so (PMI, 2014). Similarly, KPMG (2010) noted that, in New Zealand, nearly 60% of companies fail to consistently align projects to corporate strategy.

The following is a summary of the key findings:

- Organisations struggled to align program benefits with strategic objectives.
- Benefits were loosely aligned to the organisational strategic objectives as an often-compulsory requirement.

- Organisational strategic objectives were often ambiguous and fluid over time, which made aligning benefits to the organisational strategic objectives a challenging task.
- NPP projects often came with benefits already defined; therefore, organisations had no incentive to attempt to align these benefits to their own organisational strategic objectives.
- For CIPPs, benefits were aligned to the organisational strategic objectives, but often poorly, and ineffective benefits realisation did not support linking these benefits back to the organisation's strategy.

5.1.3 Challenges with Delivering Benefits

The section discusses three key processes of the benefits management life cycle: benefits tracking, measurement and realisation. These processes were carried out in conjunction with each other during both the project delivery stage and the project's transition into business as usual (BAU). These subthemes have been grouped under the umbrella of 'Challenges with Delivering Benefits'.

5.1.3.1 Poor Benefits Tracking

Benefits tracking was an important process in benefits management. Benefits tracking was repeatedly mentioned in the research interviews and by 71% (25/35) of research participants.

This study found a lack of consensus among the research participants on the question of whether benefits should be tracked during project implementation, as some participants opined that benefits tracking should occur after project delivery. According to the participants, in four of the six participating organisations, the boards were generally more interested in the delivery of outputs on time and at cost, and progress on intermediate benefits was not mentioned in reports to the boards.

However, this study found that, in Participating Organisations 2 and 3, benefits were tracked and reported to the project boards regularly. Participants in these two organisations reported that the project board members showed consistent interest in progress on intermediate benefits. In Organisation 2, intermediate benefits were tracked through an online system. The Planning Hub

was used by managers to document and report intermediate benefits as they were realised, thus enabling a departmental view of benefits realisation milestones to be built.

This study identified four challenges with benefits tracking:

- longer duration of major programs
- rapid movement of senior executives within the public service
- lack of clarity and accountability about the benefits owner's role
- lack of clarity on whether benefits should be managed at projects, programs or portfolios.

First, this study found that tracking benefits for large projects and programs was quite difficult due to their longer durations, as the expected benefits were more likely to be affected by changes in internal and external political, economic, social, technological, legal and environmental factors. In the Australian public sector organisations, long-term transformative programs might run for more than five years, and during this time, political, technological and economic factors may undergo changes, with consequent impacts on planned benefits, such as efficiency gains, the effective use of resources and service delivery.

Second, the other challenge with benefits tracking related to the frequent movements of senior executives within the Australian public sector. Rapid movements of executives undermined the focus on benefits tracking and accountability for benefits. One participant, commenting on the culture of executives' frequent movements to different roles, asked, 'have you seen anyone person at the top stay in their role for that long to deliver those benefits?' (RP3.4). The Shergold Report (2015) highlights senior executives' mobility as one of the factors in the failure of large government policy initiatives, which might be a contributing factor to the lack of accountability for benefits.

Third, the lack of clarity and accountability of the benefits owner was another factor that negatively impacted benefits tracking. As division heads become benefits owners by default, their busy schedules of performing executive duties and overseeing multiple projects and programs, and the lack of accountability for benefits, discouraged benefits tracking. Progress on benefits tracking

was not always required in project and program status reports; therefore, program managers tended to avoid investing effort in benefits tracking.

Finally, this study found a lack of consensus among the participants as to whether benefits should be managed in projects, programs or portfolios. The research participants supported benefits management at all three levels; however, more participants were in favour of managing benefits in programs. This study found that the participating organisations managed benefits in programs, though with limited success. Only one participant suggested that benefits should be managed at the portfolio level because portfolios have a longer life cycle and provide a more strategic view of PM at the organisational level. However, in many participating organisations, due to lower PM maturity, portfolios were not fully established.

In summary, this study found that the focus on benefits lost traction soon after the business case was approved, and, as the project moved into the implementation phase, tracking intermediate benefits did get the deserving priority. Only 33% (2/6) of the participating organisations regularly tracked benefits during the delivery period of the project life cycle. This trend is similar to benefits management practices in British public sector organisations: Bradley (2016) states that, currently, only 35% of those organisations track and measure planned benefits.

The following is a summary of the key findings of the theme:

- There was a lack of consensus among the participants whether intermediate benefits should be reported at all during the project implementation.
- Benefits were managed at the program level in all organisations, and program managers should be responsible for benefits tracking and reporting to the program boards.
- Tracking the intermediate benefits of projects with a longer life cycle was difficult because of changes in internal and external political, economic, social, technological, legal and environmental factors.

- Project and program governance had a key role in enforcing intermediate benefits tracking and reporting, but only two of the six participating organisations tracked intermediate benefits and reported to project boards.
- Senior executives' frequent movements through promotions and postings negatively affected the continuity of focus on benefits and accountability for benefits.
- Longer running and large programs were impacted by the changing internal and external environment, affecting benefits tracking and realisation.

The next subtheme focuses on how benefits metrics were defined in business cases during the processes of benefits identification and formulation.

5.1.3.2 Poor Benefits Measurement

Measuring benefits was deemed to be a key process in benefits management, and the PM practitioners described it as challenging for many reasons.

This study found that poor measurement of benefits was directly linked to poor identification of benefits at the initial stages of the project life cycle. Most of the benefits statements were worded qualitatively, which made measuring benefits quite difficult. Confirming this, a research participant said, 'a lot of documents that came through, I saw, had very poor measurability' (RP1.3). This participant also shared a number of benefits statements, which they called 'feel-good statements', such as 'we shall have very reduced processing times', 'smoother processes', 'better use of IT' and 'better systems and reduction of processes'. There was widespread consensus among the participants that the identified benefits were often not measurable.

Reportedly, business cases with such benefits statements were approved due to the lack of a contestability mechanism to ensure that the articulated benefits were measurable. A participant provided a snapshot of current benefits measuring practices in their organisation:

The benefits documentation informs what outcomes and benefits they are trying to achieve and what measurements are in place, but, to a large degree, we have found that people do not really understand how to measure. Unfortunately, no measurement has taken place.

Nobody is actively measuring on monthly basis, saying, well, how we are performing? They do so from a financial point of view but not from the perspective of the benefits. (RP1.6)

Organisations struggled with measuring benefits due to poor or no baseline data. The participants acknowledged that baselining the current state would work as a reference point for accurate measurement of the changed state. However, in many cases, system baselining was not carried out at all, and the participating organisations could not measure the changes that would have occurred as a result of project or program implementation. Senior executives and PM teams were under pressure to implement many projects, and they tended to cut corners to meet deadlines. One participant explained why baselining was sidestepped: ‘I would acknowledge that, in a rush to deliver projects, the time taken either to baseline properly beforehand or to measure benefits afterwards is not given the attention it needs’ (RP3.1).

In all six participating organisations, benefits were classified as financial or non-financial. Measuring non-financial benefits in dollar terms was difficult. Non-financial benefits, such as client satisfaction, cohesive society, improved national security and improved intelligence, were hard to quantify. However, the PM literature offers several scoring tools, such as benchmarking and balanced scorecard (Melton et al., 2011), for measuring performance-based benefits like customer satisfaction, but we found no evidence of these tools being used in the participating organisations. Research participants could not refer to any benefits measurement tools when they were asked to identify benefits measurement tools in their departments. Thus, it was understood that no such tools were employed in any organisation investigated in this study. Measuring non-financial benefits was further complicated because baselining the current state was either not possible or a baseline was not available. It was concluded that the absence of baselining was one of the challenges for effectively measuring benefits in the Australian public sector organisations.

We also found that, in 66% (4/6) of the participating organisations (Organisations 1–4), several programs had inter- and intra-organisational dependencies, which further complicated benefits tracking, measuring and realisation. Due to multiple mergers in Organisation 1, participants

from that organisation highlighted the complexities of benefits measuring in an ever-evolving environment. These included a low initial level of trust and information-sharing between departments that had recently come together.

Accurate benefits measurement largely depended on how the benefits were identified and formulated initially, necessitating a detailed benefits management plan with benefits measurement metrics specified. According to the PMI (2017), a benefits management plan must include both direct and indirect metrics to facilitate benefits measurement and realisation. We found that most of the participating organisations claimed to have benefits management plans, but the benefits management plans shared with this researcher lacked quantitative benefits measurement metrics.

Table 5.1 illustrates selected entries from the benefits management plan of a participating organisation. In this table, the program and department names and the dates have been anonymised. This table shows that a benefits owner was identified and that benefits were defined in the form of a statement, benefits measure, measuring cycle and baseline value. This table provides a snapshot of tangible and non-tangible benefits statements, benefits measuring metrics, challenges with baseline data, and the identification of forecast realisation values.

Table 5.1*A Sample Benefits Plan from Organisation 1*

Program	Benefit owner	Benefit	Benefit measure	Start date	Measure cycle	End date	Baseline value	Forecast realisation value
1.	Department ABC	Reduction in staff doing manual data entry tasks	Reduction in manual data entry	Oct 2020	Quarterly	Ongoing	—	Potential 60% reduction in referrals
2.	Department GHI	Increased productivity	—	June 2020	Annual	June 2028	—	Productivity gain
3.	Department LMN	Improved network capability	Improved network connectivity	April 2020	Quarterly	April 2022	Improved system performance	Improved availability
4.	Department STV	Reduced sustainment costs	Current sustainment costs	April 2020	Annual	April 2028	\$40 million	Potentially \$40 million

As can be seen in Table 5.1, the benefits measures for most programs are qualitative statements rather than measurable values. Program 2 has no benefits measure at all. Programs 1 and 2 do not have baseline data for comparison between the current and the changed states. The baseline value for Program 3's benefit is again a statement, 'improved system performance'—it should instead indicate the current system performance, which may not be difficult to obtain, as network monitoring applications can generate network performance data in real-time. Similarly, the forecast realisation values for Programs 2 and 3 are qualitative statements. Program 4's benefit is easily quantifiable, but even this does not provide the expected dollar value of the current sustainment costs. For Program 4, the baseline value is \$40 million, and the forecast realisation value is also \$40 million, which means sustainment costs would be zero, but Column 3 (statement of the benefits) states 'reduced sustainment costs'.

Baseline data are either not mentioned (Programs 1 and 2), provided as an unmeasurable statement (Program 3) or are incorrect (Program 4). Benefits have been either identified incorrectly or unmeasurably, as in Columns 2 and 3, and the baseline data values are missing (Programs 1 and 2) or listed incorrectly (Programs 3 and 4). Such anomalies would result in poor benefits measurement and realisation in the end. This study confirms the information in the existing literature that organisations often consider measuring benefits quite late into the life cycle of a program, which results in missing the intermediate benefits (Bradley, 2016).

The following is a summary of the key findings of the theme discussed above:

- The focus on measuring benefits often only came at the later stages of the program life cycle, which resulted in missing the intermediate benefits.
- Poor benefits measurability was linked to poor benefits identification and formulation.
- Benefits with dollar values were relatively easy to measure but could still be negatively impacted by the poor definition of benefits and benefits metrics.
- Benefits measurement metrics were often more akin to statements than quantifiable terms.

5.1.3.3 Lip Service to Benefits Realisation

Benefits realisation was the last phase in the benefits management life cycle, and, in five of the six participating organisations, benefits realisation was rated poorly by the research participants. Only one organisation claimed a 30% success rate in realising benefits, which was similar to the benefits realisation success rate in Britain (Bradley, 2016). In the participating organisations, 63% (22/35) of the respondents were directly involved in benefits realisation activities, 34% (12/35) of the participants mentioned benefits realisation tools 20 times, and three interviewees pointed out the importance of integrating benefits realisation into the project and program life cycle.

Benefits realisation had specific challenges, as it was expected to be performed six to 12 months after project delivery (DoF, 2017, p. 72). One participant spelled out the challenge in Organisation 1: ‘some benefits are not realised until six months after the project is done, nobody really follows up, and it needs following up, but we do not have anybody that really does benefits in the department as such’ (RP1.2). Another participant painted a similar picture and observed:

I have seen that when it [the product] goes into sustainment, the benefit does not get tracked ... because of the changes that happened, you do not see the benefits immediately at the point in time; in sustainment, it gets lost. (RP4.1)

It was found that benefits realisation lost traction after the project product/service transitioned into BAU because of the ambiguity around benefits ownership and the lack of accountability for benefits realisation. Bradley (2016) states that a benefits management plan should identify accountabilities and responsibilities for realising benefits by nominating individuals. However, documents shared with this researcher by a participating organisation, such as the ‘Benefits Management Plan’ and ‘Benefits Management Approach—Portfolio Investment’, mentioned the benefits owners generally but without clearly identifying the role or designation. Similarly, in another organisation, the ‘Benefits Realisation Plan’ identified benefits management roles such as the initiative manager and business change manager, but there was no mention of the benefits owner. In this organisation, the ‘Project Management Framework’ document indicated the

SRO as being accountable for achieving the project outcomes and benefits, but the benefits realisation plan was silent about the role of the SRO in benefits realisation. Bradley (2016) and Dupont and Eskerod (2016) state that after project output delivery benefits will be realised by the operations department, and operations managers should be the benefits owners. However, the finding of the present study is that the operations managers were not accountable for benefits nor did they have the skills and resources for benefits realisation.

It was found that project and program assurance mechanisms did not play an effective role in ensuring benefits realisation for CIPPs in many organisations. However, gateway reviews were conducted by the DoF-nominated review teams for NPP projects for program assurance. Gateway reviews have already been discussed in more detail in Chapter 2 Section 2.6. It was found in this study that participants had diverse opinions about the effectiveness of gateway reviews for ensuring benefits realisation. Some participants opined that these reviews were taken seriously by the Australian public sector organisations, but many others considered gateway reviews as just a formality rather than an effective benefits realisation mechanism.

One research participant, who was a member of gateway review teams on 14 occasions, reported that the effectiveness of gateway reviews depended on the review team members. Several other participants who were involved in preparations for gateway reviews over the years pointed out that, generally, these reviews were considered a hurdle rather than an opportunity to demonstrate realised benefits or to learn and improve benefits management practices. The general attitude of the participants towards gateway reviews was to just do the minimum to pass the review. One participant explained how their organisation prepared itself for gateway reviews:

When the gateway review happens, there is a flutter and flurry and hurried activities around—okay, we need to provide some data to gate review. Other than that, it is largely not systematic. Whenever a gate review or a follow-up update nears, then people scramble into action doing bits and pieces. (RP1.4)

It was noted that, while NPP projects were subject to gateway reviews for benefits realisation, CIPPs did not have such external scrutiny. However, CIPPs, were subject to project implementation reviews (PIRs), which included a review of the realised benefits. Drawing on the interviews, it was found that the PIRs were not rigorous enough, and there was no fixed time for when a review must be conducted. It was also found that, rather than being a mandatory requirement, a PIR was at the discretion of the SRO. Discussing the rigour of PIRs for benefits realisation, a participant said, 'I am not sure if the internal reviews have covered benefits' (RP1.2). Participant RP1.1 reported that, notionally, these reviews should usually be conducted between six and 12 months after project completion, but, in one of the largest participating organisations, the same participant noted that PIRs had not been conducted for many years.

Some participants believed that benefits realisation for CIPPs could be addressed in the lessons learned report. However, one of the findings of this study was that in many cases the lessons learnt report had been reduced to a mere tick the box exercise. As one participant said, 'we have lessons learnt, and these lessons did not go any further, and it was the same lesson learnt for every problem' (RP1.1). The lessons learned report reflects on the conduct of PM processes, and these reports are written around project closure (Pearson et al., 2021), while benefits realisation is normally expected 6–12 months later (DoF, 2017, p. 72). PIRs could be employed effectively for assessing realised benefits if they were conducted at the right time and consistently. But why were PIRs not carried out regularly? Research participants pointed out that there was a widely held view that, at times, organisations would know that they were benefiting from the project outcomes and that there was, therefore, no need to measure and realise what was already obvious. One participant summed up this thinking:

Once the project is delivered, and it's transitioned into BAU, I do not think there is a standard rigorous system, mechanism or process to review, whether the projects have contributed to the benefits they said they will be. Whether that has been achieved or not, or it probably happens in those big-ticket sorts of projects that had bread-and-butter elements

of the department, I wouldn't be able to say that across the board. And what I have observed in the recent gateway review is [that] a lot of areas just do not understand the nitty-gritty of benefits realisation. (RP1.4)

As has been noted, there were some organisational and procedural challenges for effective benefits realisation in both project types. It was found that PM practitioners worked under tremendous pressure to deliver project outputs on time and at cost. Due to the changing project environment and the emerging priorities of senior executives, benefits realisation would most often be nudged to a lower priority. One participant, while discussing the lower importance of benefits for the senior executives, interestingly remarked, 'benefits do not keep people awake at night, and other operational matters snatch the attention of the top leadership' (RP3.4). It was noted that there were many projects in progress in the Australian public sector organisations; therefore, there was always visible pressure to keep moving with timely delivery. As one participant said:

There is always a rush and an urgent priority to be always delivering, and, because projects often do not get delivered early, then there is a sense of always being behind, and, therefore, the time required to focus on benefits is considered more of a luxury and is not tagged with the value it can give back to the organisation. There is probably a mindset there that, well, we have done what we have done, and the world is not different, and [to] worry about benefits does not change the fact that the project is over. (RP3.1)

It was found that some senior managers did not see much value in carrying out benefits realisation exercises due to three factors: 1) the competing priorities of senior executives and PM professionals, 2) the lack of clarity around benefits owners and accountability for benefits, and 3) the lack of required resources, such as skilled staff, funds and time. Senior executives and PM professionals were under pressure to deliver only project outputs rather than outcomes and benefits in addition. One participant outlined the pressure to deliver projects, not benefits: 'IT being so prevalent everywhere means that there is always an insatiable appetite for people to want projects to be done, so it is hard to push back room for benefits realisation' (RP3.1). It was found that there

was a need for a benefits facilitator's role, possibly based at the PMO, to coordinate benefits realisation activities with the operations managers who, according to Bradley (2016) and Dupont and Eskerod (2016), become the benefits owners once the project product/service is operationalised.

The following is a summary of the key findings of the theme:

- Benefits realisation was poor in most of the participating organisations.
- Due to the pressures to deliver a large number of projects on time and at cost, benefits realisation activities are pushed to a lower priorities.
- Gateway Review 5, which specifically targets realised benefits, was mostly conducted too early, making it ineffective.
- Gateway reviews were inconsistent and depended on the interest of the review teams rather than standard practice.
- PIRs to assess realised benefits in CIPPs were rarely conducted due to various factors, such as competing priorities, lack of benefits owners' accountability and the lack of skills and resources.
- The general attitude towards benefits realisation for CIPPs in the participating organisations was that there was no need to document what was already obvious.

5.1.4 Lack of Clear Benefits Ownership and Accountability for Benefits

The benefits management literature discusses the benefits owner as one of the key roles (e.g., Patanakul et al., 2016; Zwikael et al., 2019). In interviews, 51% (18/35) of research participants highlighted the role of the benefits owner in their organisations.

There is a lack of clarity in the literature regarding which particular PM role could be a benefits owner. Zwikael and Meredith (2018) state that inconsistent and conflicting terminology is used for the key project roles, including the project owner and benefits owner roles. Morris (2013) and Krane et al., (2012) identify the project owner as a potential candidate for the benefits owner's role.

The present study found that, in the participating organisations, the benefits owner, normally a senior executive, was often named the SRO. The SRO is ‘the individual responsible for ensuring a project and program of change meets its objectives and delivers the projected benefits. They should be the owner of the overall business change that was being supported by the program and project’ (OGC, 2009, p. 312). It was found that, in the participating organisations, the SRO was a key player expected to ensure benefits were realised. Notionally, the SRO was the project owner by virtue of being the head of the division or the business area consuming the expected project product/service. One of the key findings of this study was that, in the participating organisations, the SRO’s performance as the benefits owner was criticised by many research participants due to several factors, such as the SRO’s lack of understanding of benefits; their focus on the delivery of the outputs on time and at cost; and the competing demands on the SRO’s time due to other management responsibilities. Examining the causes behind the SRO’s poor performance, particularly in relation to benefits management, DiBartolomeo (2017) states that some of the factors responsible for the poor performance of SROs include the lack of understanding of the role; unsuitable people being appointed for the role; a lack of real accountability; benefits owners not giving enough time to the role or not having sufficient skills and experience; and the often short stints in the SRO’s role.

The findings of the present study regarding the performance of the SRO concur with what DiBartolomeo (2017) noted above. It was found that SROs in the participating organisations were senior executives, who might not have been the PM backgrounds, and they would find it hard to effectively perform their benefits owner role in the PM space. Many research participants pointed out that some SROs were accustomed to dealing with PM matters on an output basis rather than on an outcomes and benefits basis. When one participant asked an SRO in their organisation about the expected benefits of a project proposal, ‘the SRO turned around and said, “I will tell you what the benefits are when the project is delivered” ’ (RP1.3). Several research participants even questioned the PM knowledge and understanding of the SROs:

I would have to say half the reasons why we are struggling—our SROs do not understand benefits. Senior executives don't understand benefits, so they talk about it: this is the benefits, and that's a benefit, but they don't understand that, for it to benefit, you have to measure it, got a baseline, got a methodology for it. Due to the lack of understanding of benefits by the senior executives, they keep trying to push the benefits to the program managers and project teams, who, of course, won't be there after the project has been delivered ... and the project team lives in ICT [information and communications technology] and, of course, the benefits are in the business world. SROs need to be made aware that you have to do it—your business team has to do it with the project, and I have been battling that for two years. (RP1.3)

It was found that the SRO's responsibilities around benefits start with the initiation of the business case and continue till the benefits are realised. According to a position description of the SRO in one of the participating organisations, there are 19 responsibilities for the SRO's role, which include the 'prioritisation of project proposal and business case' where expected project and program benefits are listed. However, it was found that some SROs would not take much interest in project business cases despite notionally being the owner of the business case and the benefits listed in it. As a participant noted in the following comment:

I have an SRO who has never read the business case ... This SRO had been here for two years saying she has never read the business case ... because such executives are really focused on outputs and products and not benefits and outcomes. (RP1.7)

It was found that senior executives would become the SRO by default by virtue of being the head of a division. As one participant commented, 'you have just been made the SRO because you happen to be responsible for that division, you do not necessarily know of it' (RP4.7). The lack of knowledge and experience of the SRO in the PM space was sometimes exploited by program managers, who might not provide accurate and real-time information on programs and particularly benefits. Highlighting this practice, one participant said

They [SROs] heavily rely on their program managers to advise them if there is anything wrong with the project, and the program managers are very highly paid contractors, and a lot of them hide a lot. So, they [SROs] don't get told the full story of what is going on. (RP1.1)

It was found that the program managers would sometimes present reports in such a way that did not tell the entire story about the state of the project and programs. Confirming this, one participant said, 'he [the SRO] sees that status reports are green, but they could be watermelon projects when, effectively, just below the surface is very red and, to a large extent, we are not aware of that' (RP1.6). SROs were expected to report to their senior executives on the state of the programs under their supervision, and the SROs would potentially relay these stale and incorrect updates, propagating the same incorrect advice to the senior management.

The following is a summary of the key findings of the theme:

- The lack of accountability and clarity of the role of benefits owner was one of the many reasons for poor benefits management in the Australian public sector organisations.
- The SRO's role in benefits management in the participating organisations was lacklustre due to a lack of understanding of the role and of PM experience, poor understanding of benefits, more focus on delivery being on time and at cost, and other management demands.
- The process of appointing an SRO was problematic. In the participating organisations, the head of a division or branch becomes the SRO by default, but they may not be experienced and knowledgeable in the PM space needed for the role.
- SROs were more focused on the delivery of the outputs than on outcomes and benefits.
- Contracted program managers may exploit less-experienced SROs by providing stale, skewed and/or controlled project and program information.

5.1.5 Governance for Outputs rather than Outcomes and Benefits

Governance plays an important role in project performance through improved decision-making (Turner, 2020). During the interviews, 43% (15/35) of participants emphasised the

importance of governance for benefits management. These participants were involved in governance reporting to the project and program boards. Their comments provided good insights into the current state of project and program governance in their respective organisations.

It was found that though the literature emphasises the role of project governance as a key enabler of benefits management (Ahlemann et al., 2013; Hjembrekke et al., 2014), it does not highlight specific challenges with project governance for benefits, particularly in the Australian public sector organisations. Song et al., (2022) state that burgeoning project governance research is preoccupied with a structural focus and project business perspective. They suggest governance based on practice and contextual turns so that it is grounded in social, cultural and historical contexts to bridge the gaps between theory and practice. This study responds to this call by Song et al., (2022) as it looks at project and program governance through the project-as-practice lens. It was found that project and program governance for benefits was limited to governance for project outputs instead of outcomes and benefits, demonstrating a lack of interest in benefits by the senior executives.

Generally, project and program governance in the Australian public sector organisations was poor because the senior executives who sat on governance boards lacked experience in governing large programs. These executives would try to perform governance duties in a BAU management manner, which conflicted with the demands of a project and program governance role that was expected to promote change. A tension was noted between two roles the senior executives played: on one hand, to carry out day-to-day management to maintain stability in the daily operations of the organisation and, on the other hand, in their governance role, they were expected to instigate and encourage change as a result of programs and projects. Project and program governance is all about changing current processes, behaviours and operations, as one participant said:

I think governance is critical ... we have experienced public servants who take governance roles and, actually, they often have not done those governance roles before, for big initiatives. So what they are often doing is governing programs the same way they would

manage their divisions. This governance style causes conflict as running the business [as usual] and changing the business [i.e., governance for change] is quite different, because it is about changing the way people operate, and that is a challenge. (RP4.8)

Confirming the lack of focus of governance structures on benefits in their organisation, one participant commented:

There is a governance challenge because, I often think the program governance bodies that have been put in are not right; they actually use governance that we have used for running the business to try to change the business, so we establish a lot of groups, and we establish a regular project board that's often in fluxing. Now, I think they are not looking at the benefits. Project governance is not benefits-driven. They are not using those signals to say, well actually, if we can't get the benefits or we can't achieve those, so what's going on. I don't think they hit the hard questions early. (RP3.2)

There was a lack of understanding of the demands of PM governance among the senior executives in the participating organisations. One of the key findings of this study was that the project and program governance in the participating organisations was inconsistent. Some research participants stated that some of the governance board members were unaware of their roles and responsibilities. These participants expressed visible frustration over the lack of knowledge and interest evinced by the executives in governance matters. Conversely, there were some instances of a high level of understanding and the conduct of effective project and program governance by the boards. These participants acknowledged that the lack of understanding of benefits is one of the reasons behind the inconsistent commitment of senior management to benefits management.

An overwhelming majority (91%; 32/35) of participants looked towards the senior executives for inspiration and leadership on benefits management in their organisations. These participants argued that the push for benefits should come from the executives, particularly those in governance roles. However, only 9% (3/35) of participants maintained that the push should be in

both directions—top-down, bottom-up and meeting somewhere in the middle. Echoing the voice of the majority, one participant observed:

I think there is a lack of understanding. I believe it's the governance or senior executives, where it [push for benefits] needs to come from. If they are insisting on it, or if they are asking for it, it will happen. Australian Public Service Commission should take the initiative to make it mandatory for anybody becoming a senior executive to be coached on benefits management. (RP4.7)

The understanding and awareness of benefits management by the executives and the practitioners is discussed in Section 6.1.3 in more detail. Expressing frustration over the current lack of focus on benefits by the project and program governance leaders, one participant remarked, 'governance does not understand it [benefits], and governance is looking at it with scattergun approach and does not work from start to finish' (RP1.8). This participant highlighted the importance of integrating benefits management into the project life cycle because, at the time, the PM methodologies and benefits management frameworks ran parallel with (and, at times, in isolation from) each other. This participant further highlighted the lack of understanding of benefits by the senior executives sitting on governance boards and said, 'I guess they do not understand; otherwise, they would have pursued it well before now. I have had situations where I presented benefits to the executives, and they have pushed it back on it' (RP1.8).

Drawing on similar opinions of several other participants, if benefits management is pushed from the bottom up, as suggested by some participants, it may not have much impact so long as the senior executives remain unconvinced about the significance of benefits. The top management must buy in to the idea of governance for benefits first and then send a strong message down about its commitment to benefits. Benefits should be the key concern whenever project and program governance leaders make decisions. Whenever scope changes are approved by the project and program boards during the implementation phase, the impact of the scope changes on benefits must be assessed in the same manner as was done for matters relating to risk and output quality.

It was found that the benefits management performance of governance boards depended on the priorities of its members instead of mandatory requirements. One participant noted this:

reporting to the board on benefits depends on the board: it depends on what the board wants. But the scope, cost and schedule primarily are the issues reported. I do not know that they would notice if benefits [are] missing from the status reports to the governance board. (RP3.6)

Another participant commented:

I will say project managers and program managers are very aware of the importance; however, they feel that it's governance that they don't own—it is really at SRO level or a capability manager or a capability owner level, where [they] see the lack of commitment to benefits realisation. (RP1.6)

It is noted that, due to the lack of accountability and standard mandatory requirements for benefits, the interest of the board members in project and program benefits may continue to be inconsistent. This was highlighted by several respondents, who noted that there were both good and bad project boards: 'it [governance] is different from project to project, and I would not claim to expect there to be consistency there' (RP3.1). Similarly, another participant confirmed the varying interest shown by the governance boards in benefits:

I have seen some boards doing really well, and I have seen some boards just complete garbage: people just stand up there, play with phones and just go away. Project boards are not run like a board; it is just run like chit-chat. (RP5.2)

This participant contended that poor governance leads to project failure, as boards are expected to provide direction, yet they may not do that. The participant continued:

I have seen so many places in project boards—just people stand up there, talk about X, Y, Z and just go home. In here, I have seen a couple of really good project boards. It depends on senior executives. (RP5.2)

A keen interest in benefits and strong leadership from the project and program governance board were prerequisites for effective benefits management.

It was also found that the preoccupation of governance boards with project output delivery impeded benefits management, as 46% (16/35) of interviewees highlighted the focus of governance on the delivery of outputs. One participant explained, 'it is almost more reflective of the obsession over the project life cycle. We worry about it whilst it is in flight to get to the point where it lands and delivers' (RP3.1). Governance boards may have their own justifications for being delivery-focused because outputs are easy to demonstrate and because their performance is measured on the delivery of the outputs alone. Additionally, another factor was the pressure from the political leadership to deliver projects as soon as possible so that they could make announcements and gain political mileage. One research participant, confirming the presence of political pressures on the senior executives to deliver outputs, said, 'they [executives] are probably in a reactive world seeking to appease their own masters, who got very demanding deadlines as well' (RP3.1).

The research data indicate that, in four of the six participating organisations, 40% (14/35) of participants mentioned that the project status reports to governance boards and committees focused on scope, time, cost and scope changes and that progress on realising intermediate benefits received no mention. However, in the other two organisations, there were benefits-tracking figures in status reports because of the board members' interest and the nature of the projects. As one practitioner said:

Depending on the nature of the project, we seek particular updates on the status of benefits realisation, and, when we get to a certain point in a project, and the new thing is built, they do go back to the business case and say, 'well, you said when this automated interface was built, you would need fewer people, are you using less people?' Generally, [the] strategic portfolio management office asks such questions. (RP3.3)

The interest of the board members in benefits could encourage program managers to track and report benefits. However, instead of leaving it to the personal interests of the board members,

there is a need to making the benefits owners (i.e., SROs) accountable for benefits. It was found that, in one of the participating organisations, the SRO's position description included 19 responsibilities around program management, and only one of those related to benefits realisation. The responsibilities statement reads, 'ensuring the program delivers capability that achieves the department's strategic outcomes and realises benefits'.

It was found that the focus of the SRO's roles and responsibilities on the delivery of outputs outweighed the emphasis on outcomes and benefits. However, the program boards' terms of reference gave a more balanced focus to the delivery of the outputs and benefits. Still, the program boards were more occupied with the delivery of the project outputs. A document shared with this researcher on the project and program board's roles and responsibilities in one of the participating organisations included a statement on the role of the program board to 'assure project performance is on track to deliver anticipated outputs and benefits' and that 'the Programme Board has a duty of care to ensure that projects and programmes focus on outcomes and benefits from the perspective of government and users'.

In conclusion, project and program governance is very important for project success, and the SRO's role as the benefits owner, and other senior executives, is critical in effective benefits management.

The key findings of the governance theme are summarised below:

- Project governance in the participating organisations was inconsistent and mostly depended on the interest of the governance board members.
- Project governance was focused on the delivery of the outputs on cost and on schedule instead of outcomes and benefits.
- The lack of understanding of benefits by the senior executives in governance roles was one of the reasons behind the sometimes weak commitment of the senior executives to benefits management.

- Project governance performance on benefits management was poor due to the lack of accountability of the senior executives for benefits.
- The benefits owner's role was very important for effective project governance, which was poor.

5.1.6 Summary of the Chapter Key Findings

This chapter discussed five major themes:

- poor benefits identification and formulation
- weak alignment of benefits to the organisational strategy
- challenges with delivering benefits
- lack of clear benefits ownership and accountability for benefits
- governance for outputs rather than outcomes and benefits.

Poor benefits identification and formulation. This study found that the participating organisations struggled with benefits identification and formulation due to a lack of skills in benefits management. Business case development was carried out by people who were not from a PM background and with limited involvement of the key stakeholders. Benefits identification was a mandatory requirement in the participating organisations, but, in some cases, it had become a mere box-ticking exercise. However, there were instances where benefits identification and formulation were carried out systematically.

This study found that NPP projects were funded by the Australian Government, and these projects and programs would come with predefined benefits. However, these predefined benefits were poorly articulated and framed as outcome statements rather than being formulated in measurable terms. Benefits identification and formulation in CIPPs, which were internally funded by the Australian public sector organisations, were not much different than in NPP projects. In CIPPs, the main objective of benefits identification in the business case was often reduced to a formality meant to only to obtain project funding.

Weak alignment of benefits to the organisational strategy. Despite being a mandatory requirement, benefits alignment to the organisational strategic objectives was often more of a formality than a serious exercise. Benefits alignment to the organisational strategic objectives could be challenging because, in some cases, the strategic objectives frequently changed due to mergers and the restructuring of organisations, thus making it difficult to keep benefits aligned to these fluid strategic objectives. Strategic objectives were sometimes convoluted statements such that any benefit could be aligned with the objectives.

Challenges with delivering benefits. Benefits tracking, measurement and realisation were generally poorly carried out in the Australian public sector organisations. Poor benefits tracking, measurement and realisation were linked back to inadequate benefits identification and formulation. Poor benefits measurement was caused by the absence of baseline data and poor measurement metrics in benefits management plans. In most cases, benefits tracking was not considered necessary during the implementation phase of projects and programs. Similarly, benefits realisation was found to be weak in most organisations, and many organisations did not have properly developed benefits management plans, which negatively impacted benefits realisation. However, there was at least one instance where small but serious efforts were made to track, measure and realise benefits in one of the participating organisations.

Lack of clear benefits ownership and accountability for benefits. This study found that the lack of clarity and accountability around benefits ownership was one of the key problem areas in the participating Australian public sector organisations. The SROs, as benefits owners, played a less effective role due to their preoccupation with other urgent management responsibilities. In the public sector, senior executives' frequent movements to other roles within the Australian public sector weakened accountability for benefits realisation. SROs were more focused on the delivery of outputs rather than outcomes and benefits. The SRO's role and responsibilities as benefits owner needed to be further expanded with increased accountability for benefits. SROs' lack of understanding of benefits and their inexperience in the PM space was exploited by experienced

program managers, who sometimes provided them with inaccurate and ambiguous program information.

Governance for outputs rather than outcomes and benefits. The role of project and program governance was critical for benefits management. Project and program governance was sometimes lackadaisical in its commitment to benefits and was less interested in benefits tracking and realisation. The current poor state of project and program governance was due to the lack of accountability and mandatory requirements for benefits, particularly for CIPPs. Benefits were tracked, measured and realised more effectively where project and program governance boards showed keen interest in benefits management. However, generally, project and program governance were more focused on the delivery of the outputs instead of outcomes and benefits. This was perhaps because there was stronger evidence of accountability for outputs on time and at cost, and a similar focus on accountability for benefits was also needed.

A large number of PM practitioners contended that the push for benefits management should come from the senior executives performing project and program governance roles. However, the support of the senior executives for benefits was inconsistent and shallow. It was noted that the apparently lacklustre commitment to benefits in the participating organisations was often due to a poor understanding of benefits by senior executives, particularly those who performed governance roles. Project and program governance did not view benefits management as an end-to-end process; instead, an unintegrated approach was adopted, resulting in poor benefits management.

This chapter concludes with the argument that there was a lack of understanding of benefits among PM practitioners in the participating Australian public sector organisations; consequently, the application of benefits management was ineffective. The participating organisations needed to ensure training to improve understanding of benefits across multiple levels.

The next chapter continues with a discussion and analysis of the themes relating to benefits inhibitors and enablers.

Chapter 6: Benefits Management Inhibitors and Enablers

This chapter discusses benefits management inhibitors and enablers—the last two themes—which address the following research question:

- **Research Question 2—What are the factors that impact the effective use of benefits management in the Australian public sector?**
 - 2.1. What are the factors that inhibit the effective use of benefits management in the Australian public sector?
 - 2.2. What are the factors that enable the effective use of benefits management in the Australian public sector?

The analysis in this study identified several themes that related to benefits management inhibitors and enablers. This chapter discusses a number of factors that impede or could facilitate effective benefits management. These inhibitors and enablers were identified from the interview texts, in which participants highlighted various policies, processes and practices that curtailed efforts to manage benefits. Similarly, during data analysis, various factors that could facilitate benefits in the participating organisations were identified. This is not an exhaustive discussion of inhibitors and enablers; however, these were the major issues identified on the basis of their repeated appearances in the statements of a majority of the research participants. There are seven benefits inhibitors and three enablers that will be discussed in this chapter.

6.1 Benefits Management Inhibitors

The benefits management inhibitors theme encapsulates seven subthemes. This theme extends existing knowledge about benefits management practices and procedures that impede effective benefits management in the participating Australian public sector organisations. The PM literature lacks extensive discussions on benefits management inhibitors per se, except for Coombs (2015), which are of a technical nature rather than about the cultural and institutional factors that affect efforts to implement benefits management processes and procedures. In their study of

financial services in the Brazilian private sector, Terlizzi et al., (2017) found that benefits management inhibitors were important for the present study, because some of these inhibitors were quite similar to the inhibitors this PhD research identified in the participating organisations.

A majority (80%) of the participants in the present study highlighted cultural and organisational practices that inhibited benefits management in their organisations. This discussion on benefits management inhibitors contributes to the PM literature by providing information about the current benefits management practices and making a case for projects-as-practice-based PM research. The following are the seven benefits inhibitors that emerged as subthemes through the analysis of research data. These are discussed in the following sections.

Benefits management inhibitors:

- lack of senior management interest in accountability for benefits
- negative impact of contractor engagement terms on benefits management
- more focus on the delivery of outputs than benefits
- practical disconnect between the business case and benefits management
- poor understanding of outputs, outcomes and benefits
- lack of resources and skills for benefits realisation
- ineffective assurance process for benefits realisation.

6.1.1 Lack of Senior Management Interest in Accountability for Benefits

The lack of accountability for benefits in the participating organisations was highlighted by 51% (18/35) of the participants. The participants pointed to the presence of a strong culture of delegation on how to spend money, but there was often limited accountability for the value resulting from the investment. Highlighting this phenomenon, a participant observed:

The Australian Government does not do benefits management. It will, at times, have an attempt at implementing it, but the reality is—and this is core to the Australian Government—there are no benefits there. And so, because of that, there is little focus or management reinforcing the idea of benefits. Even those organisations where they have put

a reporting regime in place, it's often not enforced, and management does not pay attention to it. (RP6.5).

Many participants pointed out that the lack of an accountability mechanism for outcomes and benefits, coupled with the culture of delegation of authority around spending, was a key challenge for effective benefits management. The interviewees stated that program and project governance in the participating organisations did not provide accountability mechanisms and that audits were centred around compliance. Highlighting this practice, a participant said:

There is no accountability framework; there is no governance framework around it. That means the secretary does not eyeball each of his Band III and say, 'right you had a big program that was going to change the way we are? And it is not working—why?', and none of those conversations is happening. (RP5.5)

A majority of the research participants noted the lack of accountability for benefits prevalent throughout the project life cycle because, after the project approval, there were no processes to ensure and confirm that the promised benefits were realised. Commenting on the lack of accountability for benefits, a participant said:

I do not think it [accountability] actually happens strongly enough ... 'Well, actually, you have not achieved your benefits or outcomes, so what are you going to adjust, or we'll take your money away'. Whereas, in a commercial organisation, they would absolutely adjust on that ... or they would replace the executive. (RP5.5)

Similar views were expressed by another participant regarding the lack of accountability for benefits as the main cause of poor benefits management:

The department does not see benefits management as a priority ... they see it as one of those things that you have to do after the project is finished. I do not necessarily think it is a funding issue because I think, if there was a real need there, funding will be made available. (RP1.6)

The participants pointed out that, when there was no push from the senior executives for reporting on benefits, then why would someone waste their time doing so? Some participants were even discouraged by their executives when they tried to promote benefits to executives on program boards. One participant, commenting on the attitude of the senior executives to benefits said:

If the top is not serious about benefits management, nobody is going to care about it—for anything, not just benefit management, in fact for anything. But, at the end of the day, they should be accountable for benefits management. (RP3.4)

This participant felt strongly that there was no leadership from senior executives on benefits and that a similar attitude prevailed at the middle leadership level as well: ‘because there’s no real direction coming from the top to be able to do that, they don’t really do that’ (RP3.4).

In summary, the research participants highlighted the lack of accountability as one of the reasons for the lower priority given to benefits management in the participating organisations. Many research participants indicated the need for mandatory reporting requirements on benefits realisation during project implementation and specifically when project outputs transition into BAU. The participants expressed confidence that mandatory reporting requirements on benefits realisation would be actioned, as the Australian public sector organisations were good at meeting compliance requirements. Currently, these organisations actively comply with the existing frameworks on quality and risk management frameworks due to strict accountability requirements in these two areas.

The following is a summary of the key findings:

- The focus of governance was on accountability for spending money rather than on accountability for benefits.
- A benefits management accountability process was not integrated into the project life cycle in the participating organisations. Once a project was approved, there was a lack of oversight to ensure that the promised benefits were realised.

- Benefits management was not among the top priority areas for senior management in the Australian public sector organisations.

6.1.2 Negative Impact of Contractor Engagement Terms on Benefits Management

Research participants frequently mentioned the increasing reliance on contracted staff for project implementation—particularly for IT projects—as an inhibitor of benefits management. Contracting here means employing PM professionals from consultancy firms and independent consultants, for the duration of a project or a program on a fixed contract, to implement large projects. Research participants pointed out that the independent consultants worked with the end of their contract in mind, usually by the end of the financial year. Similarly, in major programs, consulting firms were engaged for the life of the program. These consultants would leave the organisation upon completion of a project/program and take valuable organisational knowledge with them, which may have been useful for managing benefits after the delivery of the project outputs and program outcomes.

Mendham (2005) highlights the complex nature of the Australian public sector projects in Australia, which includes a high number of projects to implement, large and diverse project objectives, and trade-offs, making project objectives more complicated and diffused. Outsourcing has added an extra dimension to this complex milieu. Letica (2016) states that a large body of the existing literature on outsourcing comprises debates on make-or-buy decisions. One of the reasons given for increasing reliance on outsourcing is the lack of internal staff with the skills to complete a certain job (Letica, 2016). The interviewees reported that contracted project managers were typically engaged after project approval, which meant that the project manager would miss the opportunity to play any role in benefits identification. In addition, contracted project teams were engaged only for project implementation, normally focusing on delivering project outputs rather than outcomes or benefits realisation. The research participants pointed out that contracting was not good or bad per se, but how the contracted PM professionals were engaged during the program and project life cycle needed a review.

The nature of time-specific contracts seriously impaired the long-term planning required for effective benefits management. The dependence of organisations on contracting was growing, as, in some of the organisations, the functions of the PMOs had been outsourced to consultancies. In one of the participating organisations, a participant considered contracting, particularly for benefits planning, a waste of money: 'I have seen them, I have seen three in the last four years, and we probably paid hundreds of thousands of dollars for a benefits plan that is absolutely not worth the paper it is written on' (RP1.3). However, in another organisation, consulting firms were regularly engaged in the development of the business case for benefits identification because the expertise did not exist within the organisation. In this organisation, contracting for benefits turned out to be a mixed blessing because, while it brought expertise and best practices, consultants would also bring their own frameworks with which the client organisation was often unfamiliar. The involvement of consultants, particularly for benefits identification and benefits planning, did not promote capacity-building in the client organisation because its own staff's skills in benefits management were not developed, which may result in a permanent dependency on contracted professionals. One participant highlighted the approach of consultants in their organisation:

The contractors come in and spend a large amount of time rearticulating their own benefits and setting up their own frameworks or coming up with their own templates. They waste a lot of time doing that instead of actually focusing on what, generally, projects need them to do is, identify what the benefits are. (RP2.1)

Many participants were of the view that contracting negatively impacted benefits management, but others did not agree with this assessment. One participant did not see contracting as a source of problems behind poor benefits management but, rather, considered the lack of policies and procedures to regulate benefits management activities through the contracted PM professionals. This participant said:

The project manager needs to be aware of and appreciate how their project contributes to the overall benefit, but I do not think the nature of a project manager being an ongoing

employee or a contractor matters that much. If we have the right infrastructure, support, tools, policies and ownership, this [contracting] aspect would not matter much at all.

(RP1.4)

Confirming the above opinion, some consultants placed by the consulting firms at the participating organisations said they would carry out benefits management activities if the client organisations were willing to pay and make it part of their contracts.

There was a diversity of opinion among the participants on the impact of contracting on benefits management. Regarding the impact of contracting on benefits management, 60% (21/35) of participants saw contracting as negatively impacting benefits management. In contrast, 28% (10/35) did not see any connection between the contracted PM teams and poor benefits management. However, six of those 10 participants had been working as consultants for many years on behalf of major consultancies; the remaining four were long-term employees in the participating organisations. These 10 participants viewed the lack of accountability and of mandatory requirements for benefits reporting, rather than the engagement of consultants, as the main cause of poor benefits management. They argued that, if benefits management was included in the contract terms and duty statements of the contracted professionals and costed properly, the contractors would carry out benefits management activities as required. Those who perceived contracting as negatively affecting benefits said that contracted project and program managers were delivery-focused and worked with their contracted deadlines in mind rather than benefits realisation, which would happen only after the end of a project's life cycle.

In summary, the adoption of contracting as a management strategy to hire PM teams could be employed to effectively manage benefits. Consulting firms and independent consultants bring expertise to the Australian public sector organisations, particularly in the context of a serious lack of PM professionals with benefits management skills currently in the participating organisations. The interviewees who worked as consultants and independent consultants in the participating organisations supported the inclusion of benefits

management in their contract terms. Contracting as a strategy for project implementation is not good or bad per se; in fact, it requires effective contract management.

The following is a summary of the key findings:

- PM professionals were divided on whether the increasing reliance on contracted/consultant PM professionals negatively impacted benefits management in the Australian public sector organisations.
- With proper policy and regulatory mechanisms, contracted PM professionals could contribute to effective benefits management in the Australian public sector organisations.
- Contracting in PM requires effective governance and accountability around benefits.
- Consultants would be willing to perform benefits realisation if it were incorporated into the terms of their contracts.

6.1.3 Poor Understanding of Outputs, Outcomes and Benefits

One of the key findings of this study was that there was a lack of clarity among the participants about the conceptual differences between project outputs, outcomes and benefits. Zwikael and Smyrk (2012) define outputs as ‘the artifacts that are produced from the work of the project and target outcome is a desired and measurable end effect that arises when the outputs from a project are utilised by certain stakeholders’ (p. 11). A benefit is a ‘flow of value that is triggered by the realisation of a target outcome’ (Zwikael & Smyrk, 2012, p. 11).

The PM literature highlights that the Australian public sector organisations struggle with benefits management (Chih & Zwikael, 2015). The findings of this study show that the absence of skills and resources was among some of the causes of the current challenges with benefits. It was noted that even the experienced program directors used ‘outputs’, ‘outcomes’ and ‘benefits’ interchangeably when responding to interview questions. During the interviews, 77% (27/35) of participants said they were aware of benefits management as a concept, and a few of them acknowledged that they came to know about benefits management through training and study.

The PM literature has largely not engaged with research into practitioners' understandings of key PM concepts such as outputs, outcomes and benefits. It was clear from the research participants' responses that there was a lack of consistent understanding of basic PM and benefits management concepts. In the previous chapter, it was noted that benefits were sometimes listed as outcome statements in business cases. This was found to be due to the underpinning lack of clarity about these key concepts among the PM professionals in the participating organisations of the Australian public sector.

Several of the PM professionals interviewed for this study considered outputs to be outcomes and benefits. It is understandable that project managers focused on delivering outputs, but other interviewees working in areas such as governance, strategy and policy were also more focused on outputs than on outcomes and benefits. There was a disconnect between the literature and practice, as the benefits management literature (e.g., Bradley, 2016; Chih & Zwikael, 2015; Serra, 2017; Ward & Daniel, 2012; Zwikael & Smyrk, 2011) has amply defined key PM concepts such as outputs, outcomes and benefits, but this clarity was not reflected by the PM practitioners in their interviews. Highlighting the level of knowledge of the PM professionals in the Australian public sector organisations about key PM concepts like benefits, one participant said:

A lot of project managers see benefits as widgets and outputs rather than what true benefits are, so I think—and there are a lot of business areas that see that as well. They say, oh, well, the project is delivered; therefore, all the benefits have been delivered. (RP1.5)

As an example of how these terms were misused in the day-to-day workings of the PM professionals, one participant, who worked as a project manager, while referring to the outputs of a project as benefits stated, 'the benefit that they were getting was a new fit-out, new equipment, new set-up, new modern environment for the staff, new meeting rooms' (RP5.4), clearly using the term 'benefit' to refer to the outputs of a project, highlighting how the benefits were confused with outputs. There were similar assumptions in the participating organisations—namely, that the delivery of project outputs results in benefits automatically. This misunderstanding about benefits

was often found among the senior executives. As one participant said, the senior executives support benefits, but they did not necessarily understand them: ‘there are a lot of people who do not understand anything about benefits, you know, they all say, oh no, it’s just a lot of work’ (RP1.7). In an answer to a question about the extent to which PM professionals understood benefits, one participant said:

The short answer should be no. I do not think that it [benefits] is really strongly evangelised across the organisation. I think, in a lot of cases, it is just assumed that we have to do what we have to, so why even try to apply science to it? (RP3.1)

A senior program director shared his understanding of outcomes and benefits: ‘I use scope items as a part of benefits: the scope is the outcome, and the outcome is the benefit’ (RP1.1).

Serra (2017) notes that ‘all benefits have to be measurable in order to make them achievable and verifiable’ (p. 106). However, this was often not the case in the benefits management plans and benefit profiles (shared by the participants) examined for this study. It is understandable that, in the business case, benefits may be identified as high-level statements, but these should be articulated in measurable terms or have associated measurements provided in the benefits management plan (particularly the benefit profile) to facilitate comparison to ascertain whether benefits delivery has been successful in the end.

The benefits management plans and benefits profiles of a number of participating organisations did not describe the target benefits in measurable terms, and there was no baseline data to facilitate before and after comparisons. The following benefits statements were taken from these plans and profiles:

- very reduced processing times
- client/customer satisfaction
- increased social cohesion
- improved intelligence
- improved national security

- efficiency, effectiveness
- reducing risk
- improving quality
- smoother processes
- better use of IT
- better systems and reduction of processes.

The research participants mentioned some of the above benefits statements during the interviews as examples, and others were taken from project documentation shared by the participants.

Mendham (2005) states that the Australian public sector PM is suffering due to a lack of experienced project managers. The present study found that some project managers were not staying long enough to manage the entire project life cycle, and some people were recruited as project managers without the requisite PM knowledge, skills and experience. Mendham's observations are still relevant to the context of this study—as one participant said, 'a project manager is almost anyone. They do not have the education. We have got the project managers in the department who do not even know how to schedule ... they do not know how to do a Gantt chart' (RP1.5). Another participant expressed similar views about the skills of new project managers, 'well, geez, we can open a can of worms here because, with the employed project managers, they cannot schedule' (RP1.1). It was reported that the lack of skills was not limited to basic PM, but there was a greater skill gap among the senior PM professionals in advanced PM areas such as benefits management.

In summary, the research participants acknowledged the existing skills gap among PM professionals, particularly the lack of skills in managing benefits. Among the research participants, only one claimed to be certified in benefits management. Another senior PM professional interviewee came to know about benefits management 'by chance, a training provider approached my department and said you guys need this training in benefits' (RP4.6). This participant was the

only one trained and skilled in benefits management in their entire department. Drawing on the opinions of the research participants, it can be concluded that there is an urgent need for regular training of PM professionals and senior executives in PM and managing benefits.

The following is a summary of the key findings:

- There was a lack of understanding of the differences between outputs, outcomes and benefits among PM practitioners and senior executives.
- There was a perception that outcomes and benefits would automatically result from the delivery of the outputs.
- Due to the lack of proper understanding of outcomes and benefits, these were often not accurately identified or framed in the business cases.
- There is an urgent need for training on benefits management in the Australian public sector organisations.

6.1.4 More Focus on the Delivery of Outputs than Benefits

The research participants acknowledged that, in their organisations, all the PM practices and procedures were geared towards the delivery of outputs instead of outcomes and benefits. Analysis of the interview data showed that 86% (30/35) of participants confirmed that PM practices, particularly project and program governance, were predominantly structured for the delivery of outputs.

The interviewees reported that the focus on output delivery was underpinned by two main motives: funding, and delivery on time and at cost. One participant spelled out the thinking behind the focus on the delivery of outputs: ‘so, I think as a part of this equation, where delivery dominates over the business, benefits management also suffers. There is no systematic approach; business areas need to lead and articulate benefits’ (RP4.2). Drawing on the PM literature, it can be concluded that the focus on delivery represented the project manager’s belief (Young et al., 2014) that benefits would be realised once project outputs are delivered on time and at cost, and this mindset seemed to drive governance decisions. One participant, while explaining the expectations

of a project manager, said that the project manager was told, 'here is the scope of work you need to do. Here is the timeframe you need to do it in. Here is your money. Go forth and complete this work' (RP5.1). One-third (11/35) of the participants confirmed that the current criteria for project success were the conventional iron triangle. Commenting on the current PM criteria for project success in an organisation, an experienced participant said:

At the moment, the things that mostly you get measured on, by the Department of Finance and other people, is the [iron] triangle ... the reality is, though, they are being measured when they talk to ministers and whatever, is the bridge on time. That's what they are being measured on. That's what they are focusing on. So, in a way, I can't blame them. (RP1.7)

The interviewees alluded to common thinking among the PM practitioners that the delivery of the outputs would automatically result in the achievement of outcomes and benefits. Confirming this belief, one participant said:

Most people will celebrate if they think they have delivered on time, in scope and within budget. Then, yes, they will celebrate, and no-one will ask whether they delivered the benefits because, probably, [the] understanding is that if the project got delivered within scope, time and budget, so probably benefits have delivered as well. (RP3.5)

For a project manager to be focused on the delivery of outputs was understandable, but this thinking percolated upwards to the senior executives who, having a strategic outlook, should pursue benefits and, consequently, value for the organisation. Were the senior executives to blame for this tunnel vision or was it the way their performance was measured? A participant provided an answer: 'whenever people, including very senior people in departments, are measured on, are you delivering this thing on time and budget? So, it becomes a paper exercise, what can we put on paper to say, and we got these benefits' (RP1.7). Based on the impressions of the research participants, the prevalence of the legacy definition of project success in organisations acted as an inhibitor against benefits realisation. In the words of one participant:

I think some of our senior managers do not feel it [benefits realisation] is important. They just feel that it is stating the obvious: if our clients know what the benefits are, then why do we need to report it elsewhere? That's the kind of attitude—like well, I am already working closely with the client, we know what the benefits are, we know what we are working towards, why do I need to report outside of that? (RP6.1)

Chapter 2 discussed the evolving definition of project success, but the practice of PM in the participating organisations has not yet caught up with the PM literature on the evolving definition of project success. However, it is acknowledged that it takes some time for new ideas from research to infiltrate into practice. The PM practitioners interviewed were aware of benefits as a concept, but the adoption of benefits management as an additional criterion for project success had not yet received strong traction with PM practitioners and senior executives. However, the research participants expressed optimism about the future of benefits management as a PM practice in the Australian public sector organisations. Of the participants, 27% (9/35) said they strongly believed that there was already a shift towards benefits, albeit slow, and they hoped that, in the next five years, discernible progress would be made towards giving benefits a strong role in PM practices. As one participant said:

They have started using the language; I think the door is ever so slightly opening. I can see a light at the end of the tunnel. It's a very small and long way away, but it is not the black hole that it has been. Slowly but surely, I think we are getting there. (RP1.3)

In summary, drawing on the impressions of the participants, it can be concluded that senior executives, particularly those in governance roles, need to move away from an outputs-based mindset and start focusing on outcomes and benefits as well. Program and project governance and the SROs should become the custodians of the project outcomes and benefits. If the top management makes investment decisions based on benefits, then PM professionals are more likely to develop a benefits-oriented outlook, so the onus for managing benefits lies with the senior executives.

The following is a summary of the key findings:

- The focus of PM processes was only on outputs instead of outcomes and benefits.
- The traditional definition of project success based on triple constraints was still prevalent in practice that underpins focus on the delivery of the outputs.
- Senior executives' performance on projects was measured on the delivery of outputs instead of outcomes and benefits, resulting in management's focus on delivering the outputs instead of on outcomes and benefits.

6.1.5 Lack of Resources for Benefits Realisation

The interviewees highlighted a shortage of resources—such as funding, time allocation and skilled staff—as inhibiting benefits management in their organisations. An overwhelming majority of participants (97%; 34/35) confirmed that the lack of resources for managing benefits was a persistent challenge. They considered top management support for benefits as critical. The participants argued that top management support should be demonstrated through the allocation of the required resources and training for managing benefits. They expressed the opinion that the lack of necessary funding for benefits highlights the fact that top management support for benefits was more notional than real.

Some of the participants in two participating organisations highlighted the availability of appropriate support from the top management for activities related to benefits management. However, the participants in these organisations also agreed that top management support for benefits should be judged by the provision of the necessary resources for benefits management activities rather than just their notional support. Representing this thinking, one participant commented on the poor commitment of senior executives to benefits: 'look, there is never a lack of money: there is a lack of commitment [on the part of the senior management]' (RP5.5). Many other participants voiced similar opinions and said that the money could be found if only the top management showed commitment to benefits.

Interviewees highlighted that, with the genuine support of senior management as expressed through the provision of the requisite funds, benefits management challenges could be overcome effectively. One interviewee said, in one of the participating organisations, that a consultancy firm was engaged only for the initial benefits identification and formulation stage, because that was a mandatory requirement. This indicated that managing benefits was seen as a one-off activity rather than an end-to-end process integrated into the entire PM life cycle, as other processes of the benefits management life cycle were not given a similar focus. This highlighted the common attitude among many participating organisations that efforts for benefits management were to be limited to the identification of benefits just to comply with the mandatory requirements for the business case approval. Another participant working in one of the participating organisations said, ‘all of the work that we have been called in for is when they have got the business case being prepared, and they need to quickly get the benefits described and articulated’ (RP5.5).

In summary, there was a lack of required skills and funding in the majority of the participating organisations (albeit with one exception). This deficiency can be addressed with the genuine commitment of the senior executives, demonstrated through the provision of required resources. The research participants supported the allocation of funds for benefits management activities as a part of each program’s and project’s budget.

The following is a summary of the key findings:

- The lack of skilled staff and funding inhibited benefits management.
- The shortage of funds for benefits was perceived by participants as a sign of a lack of commitment by senior management.
- Benefits were managed more effectively where requisite funds and skills were provided.
- Managing benefits was often considered a one-off activity rather than an end-to-end process integrated into the project life cycle in many participating organisations, which could be a possible reason for the lack of funding in those organisations.

6.1.6 Practical Disconnect between the Business Case and Benefits Management

Many participants acknowledged that, in their organisation, the utility of the project business case was limited only to the approval of funds. During the interviews, 71% (25/35) of participants noted that the main objective of a business case was to obtain project funding, and the business case was referred to only when additional funding approval was required. These participants stated that the benefits listed in the business case were often pitched at selling the proposal to the executives, and, at times, the benefits that were included were exaggerated, though this was not necessarily the norm. The PM literature identifies that the business case should play an important role in the initiation process of a project requiring investment decisions, and it should inform several project processes, such as benefits, governance and the project closure review (Einhorn et al., 2019; Einhorn & Marnewick, 2019; Zwikael & Smyrk, 2015). However, in practice, the business case was often employed merely as a project proposal initiation document, and it was not a living document with multiple subsequent functions.

A majority of the interviewees acknowledged that the benefits identified in business cases were often of a high level, and funding decisions were rarely based on the expected benefits listed in the business case. The findings of this study echo a similar culture in the British public sector organisations, as Bradley (2016) states:

there is a strong culture of ‘we will do benefits because we need a business case to secure the funding Or the Treasury says we must have, and we have to face a series of Gateway Reviews’ is narrow and restrictive. (p. 324)

In some of the organisations, participants indicated that business cases were often developed with limited consultation with the key stakeholders, resulting in poor benefits identification. A participant characterised the existing practice of limited end-user involvement in the development of a business case: ‘the end user always comes at the end; there are very few incidents where we actually ask the end user to come over and see’ (RP5.3). Drawing on the impressions of the

participants, it can be concluded that a business case developed without the active participation of end users runs the risk of identifying unrealistic benefits and lacking benefits ownership.

When a research participant was asked whether there were instances when benefits were exaggerated to win project funding, they said, ‘it is common for certain areas to put in anything in their business case; their business cases are just for funding’ (RP1.5). Many other participants said that the business case rarely worked as a reference document for realising benefits after the project product/service transitioned into BAU, as one participant pointed out:

The business case in government—the way, I see it—is very much again for funding. Once the funding is done, you know, if we had 15 business benefits, which are mentioned in the business case, hardly anyone would care afterwards. Once they have the funding, they shall get on with it. Do they actually go back and map their delivery to benefits? I do not think.
(RP5.2)

Similarly, in another organisation, a participant confirmed the culture of using the business case as a tool just for getting project funding:

And this is a part of the culture of throwing away the business case. That is enough to get the funding, and then you just see how you go afterwards. And if you need more money, well, you go back to the government. (RP3.4)

The research participants frequently pointed out that, soon after the business case approval, project delivery kicked in, the business case would lose its relevance, and the proposed benefits would gradually fade into the background. Thus, the present study uncovered a limited role for the business case in practice, which was quite contrary to the role assigned to the business case in PM research and methodologies. Drawing on the opinions of the research participants, it can be concluded that, to bring focus to benefits, there is a need to assign the business case a central role as a living document, which should remain a reference point particularly for the benefits promised in it, during the entire project life cycle.

In summary, the role of the business case as a key project artefact was reduced to a mere tool for getting project funding, which was contrary to the importance assigned to it in the PM literature and methodologies. In the participating organisations, the business case was developed with limited consultation with stakeholders, and the business case would lose its relevance soon after approval.

The following is a summary of the key findings:

- The business case was often employed only as a tool to get project funding, and it did not act as a basis for managing and realising benefits during the project life cycle.
- Business cases were often developed without the active involvement of the end users and, at times, with limited consultation with key stakeholders; therefore, the benefits identified in the business case may suffer from a lack of ownership.
- As the projects moved into the execution phase, delivering outputs would take centre stage, and the business case as a key project document would lose its relevance.

6.1.7 Ineffective Assurance Process for Benefits Realisation

A sizable number of participants (46%; 16/35) identified gateway reviews as an important assurance mechanism. Other research participants did not offer any comment on the project assurance process because their roles did not involve participation in assurance activities. Out of the 16 participants, only 19% (3/16) spoke positively and 81% (13/16) criticised the way these reviews were conducted by the review teams. It was found that the assurance process based on gateway reviews—particularly Gateway Reviews 1 and 5, which focus on benefits management—was inconsistent and ineffective at times. As discussed in Chapter 2 Section 2.6, Gateway Review 1 looks at the business case and the listed benefits in it. However, Gateway Review 5 exclusively appraises benefits realisation in projects and programs. In most cases, Gateway Review 5 was carried out much sooner than the specified time in the project life cycle, and it would look at the benefits realisation plan instead of the realised benefits. In Gateway Review 5, the emphasis was on benefits strategy and planning instead of confirming whether the benefits were realised.

A review of the PM literature for this study identified a lack of discussion on the effectiveness of assurance mechanisms, such as gateway reviews, in general, and their impact on benefits realisation in the public sector, in particular. This is with the exception of Mkoba and Marnewick (2016), who listed poor auditing practices as one of the factors behind failure in benefits realisation projects. The present research participants highlighted that gateway reviews were expected to provide independent assurance and advice to improve the implementation of projects and programs, but in current format particularly gateway review 5 has become ineffective.

In the participating organisations, gateway reviews were conducted on NPPs for major projects and programs implemented by federal agencies. The gateway-based assurance process comprised six gateway reviews for NPPs, as discussed in Chapter 2. Since Gateway Reviews 1 and 5 relate to benefits management, only these will be discussed in this chapter. Gateway Review 1 ensures that an appropriate benefits management approach is identified at the business case stage, and Gateway Review 5 exclusively focuses on measuring project success in achieving project objectives and realising benefits and future expectations. However, the participants of the present study reported that Gateway Review 5 was conducted, more often than not, close to the delivery of the project outputs. One participant, who conducted Gateway Review 5 in various Australian public sector organisations 14 times over the years, reported, ‘Gate 5 has always been pre-end and not after the end. All reviews I did were always close to the pre-closure; there is no follow-up from the Department of Finance after that’ (RP1.1). According to the DoF’s (2017) resource management guide for reviewers, Gateway Review 5 should look at whether the business benefits have been realised as promised in the business case: ‘the gateway review 5 should occur between 6 to 12 months after the project closure’ (DoF, 2017, p. 72).

However, Gateway Review 5 was rendered ineffective by conducting it earlier and particularly when it would merely look at the benefits management plan instead of the realised benefits. One participant reported that, at times, the Gateway Review 5 only looked at the soundness of plans for benefits realisation. By conducting Gateway Review 5 before the project

outputs were handed over and merely looking at the benefits plans, the assurance process would miss the opportunity to provide genuine assurance for benefits. Among the research participants, opinions were divided as to the effectiveness of the gateway reviews; some participants believed that gateway reviews were considered a formality, while others called these a serious business on which organisations spent substantial resources to comply with review requirements. One participant said:

Gateway is very serious: the organisation spends an awful lot of time preparing. They can talk to whoever they like, so that can be a secretary, commissioner and all deputies. This is very seriously taken with recommendations, and we have tracked performance against them. And benefits are the one we continue to struggle with, so we have been working on benefits for the 18 months. (RP1.3)

However, another participant from the same organisation described the organisation's approach to the gateway reviews as follows: 'whenever a gate review or a follow-up date nears, then people scramble into action doing bits and pieces' (RP1.4).

Characterising the public servants' attitudes towards the gateway reviews, one interviewee said:

Gate reviews have become a corporate policeman, and all of them are often checking in: 'have you followed standard X? have you done that?' ... and all that happens is, everybody turns their focus to the policeman are coming in, 'what do I need to make it look like we are actually doing the right thing?' So, they shift their whole emphasis into, how do we get them off our backs rather than how do we actually succeed. So, actually, it is not valid anymore. It is actually a negative. It is causing these guys to actually put a smokescreen. (RP5.6)

Several other participants questioned the effectiveness and the rationale for gateway reviews. As one participant said, 'the gate reviews are fine, but these are not sharp enough' (RP5.6). The research participants reported that the effectiveness of these reviews depended on the interest of the review team members rather than the imperatives of the assurance process. A participant

highlighted the personal interest factor of the review teams, on which depended the effectiveness of the process: ‘It all depends on the team; I have been on the gateway reviews that I think is a bit ineffective because of some of the people in there’ (RP1.1).

This researcher states that, if Gateway Review 5 merely looks only at the benefits plan, it falls short of its key objective, which is to see the evidence of realised benefits. As one other participant observed:

gateway reviews look at the process and whether it is a quality process or not. We had a desk study of a gateway review held last time. So, they get all documents and just go through the documents and tick boxes on their spreadsheet to say, yes, there are benefits. (RP1.2)

It was found that the CIPPs, which were not subject to gateway reviews, evaded independent and external scrutiny for realised benefits. The interviewees pointed out that CIPPs were subject to PIR to review realised benefits at the end of a project. The PIR could be an effective mechanism for benefits realisation if it was conducted regularly, fairly and at the appropriate time. However, one participant highlighted the lack of PIR relevance to benefits in these words: ‘I am not sure if the internal reviews have covered benefits’ (RP1.2).

In summary, the current project and program assurance mechanisms lacked focus on benefits realisation. As a major assurance mechanism, gateway reviews focused on benefits, among other things, but these reviews were more about the benefits approach, strategy and plans rather than the actual realised benefits. Gateway Review 5 was conducted too early in the project life cycle—instead of between six and 12 months after the project outputs have been operationalised, as specified by the resource management guide (DoF, 2017, p. 72). Gateway reviews needed to focus on the realised benefits to encourage the participating organisations to take benefits management more seriously. To play a more enabling role for benefits, these assurance mechanisms need to be robust and sharp.

The following is a summary of the key findings:

- A majority of the participants were unsatisfied with the effectiveness of gateway reviews as an assurance process for realising benefits because, at times, the effectiveness of the review depended on the personal interest of the review team members rather than on the consistent application of the review process across the board.
- Gateway Review 5 became ineffective in most cases when it merely looked at the benefits management plan rather than the benefits realised 6–12 months after the commissioning of the project outputs.
- Gateway reviews were limited to projects and programs with large budgets. As a result, the smaller, internally funded projects evaded external assurance scrutiny.

6.2 Benefits Management Enablers

This theme encapsulates three subthemes highlighting the factors that enable benefits management. Benefits management can become more effective in Australian public sector organisations if enabling environments are provided. The PM literature has limited discussion on environments that enable benefits management, although it briefly highlights several supporting conditions (see, e.g., Marnewick and Marnewick (2022), Williams et al., (2020), Zwikael and Meredith (2019), Bradley, 2016, 2010; Breese et al. (2015); Chih & Zwikael, 2015; OGC, 2008; Remenyi & Sherwood-Smith, 1998; Ward & Daniel, 2012; Zwikael & Smyrk, 2019, 2012). Several respondents in the present study identified factors that could contribute to developing an enabling environment for effective benefits management. The following is a general summary of the major enabling factors that were highlighted by the research participants in their interviews.

Benefits enablers:

- effective organisational change management for benefits realisation
- top management support for benefits management
- proactive role of the PMO for benefits management.

6.2.1 Effective Organisational Change Management for Benefits Realisation

Effective change management for benefits realisation was identified as one of the key enablers by research participants. It would be useful to briefly clarify change as a concept and process, as there are two types of change management in the PM environment: change control management in project baseline plans (Pearson et al., 2021) and change management in an organisation to effectively utilise project outputs leading to delivering outcomes and benefits.

In this chapter, the discussion on change management relates to managing changes within the organisation or its operational areas that consume the project outputs/services. Markus et al. (2000) state that benefits realisation requires extensive changes in the existing processes and practices of an organisation. Ward and Daniel (2006) regard change management as an enabler, and they include change management in their BDN and suggest using a change template as a tool to identify the required changes for the delivery of each benefit. Aubry et al. (2017, 2021) identify four main themes in the benefits management literature: measurability, evaluation process, organisational change and performance. Change management as a process for benefits realisation has been largely overlooked by most of the benefits management frameworks, such as those by the OGC (2008), NSW Government (2015) and New Zealand Treasury (2017, 2019). However, the frameworks by Ward and Daniel (2012) and Bradley (2016) identify organisational change management as one of the enablers of benefits delivery. Bradley (2016) assigns a special role to organisational change management in a benefits dependency map and calls for changes in organisational structures and business processes to accommodate changes in the processes and practices of an organisation.

In the interviews for the present study, 14% (5/35) of participants pointed highlighted organisational change management as one of the key enablers for effective benefits realisation. While discussing benefits management practices in their organisations, some of the participants did not mention organisational change management as an important factor for realising benefits. However, when the respondents were queried about the organisational change management

practices in their respective organisations, they acknowledged that organisational change management was critical for realising benefits. These respondents generally considered organisational change management as beyond the scope of PM processes because change management was carried out separately by the change managers.

Project and change management could be carried out separately by different operational areas in an organisation. However, the research participants highlighted the urgent need for close coordination between the project delivery and change management areas so that project outputs were effectively used and the expected benefits were realised. Highlighting the importance of organisational change management, one participant said:

I mean, in a simple world, that's sort of saying, well, if we've got this thing here that we're delivering, then what do we need to do in the business to get ready for it, so how do we prepare, how do we look at new workforce, how we're going to shift the way the new workforce is going to work, how do we understand how we do the code plus the new, and do we stop one, and do we start another, do we run the two in parallel? Now, all of those things that need to be thought about, and then we start to get into the transition work, and, if you think about it, it's usually around this point here where we started to transition, in that we should then be saying, but can we get benefits? (RP5.6)

The findings of this study concur with the recommendations of Bradley (2016) and Ward and Daniel (2012), who strongly argue for the integration of organisational change management within PM processes and call for strong coordination between project, program and change managers and operations managers. The PM literature lacks consensus on whether benefits realisation is a part of organisational management or is a component of performance management (Aubry et al., 2017, 2021). Similar thinking was highlighted by a participant among the operations managers who would consider themselves to be BAU people because they did not consider change management and benefits realisation to be a component of their performance. Based on the discussions with the respondents, there was a disconnect between the program and project managers

and change managers and operations managers, leading to poor benefits realisation, as one participant observed:

There are very true changes that you make in an organisation. They are technical and output changes to realise benefits. Usually, it requires humans to do something different, and, quite often, that is the part underestimated and underinvested in and is not properly managed through the cycle. (RP5.5)

The research participants suggested having close coordination between program managers and change managers long before the project outputs were delivered so that proper change planning could be carried out in time. The importance of effective organisational change management becomes more critical for major projects because these run for years. These projects may entail extensive change management—which may involve technological and cultural changes in practice—for the realisation of expected benefits. One practitioner highlighted the challenges associated with cultural change: ‘in order to realise the benefits, they need a culture change to happen within the organisation, but they do not engage with the organisation or put the budget in for the business change required to make that culture change’ (RP5.5). This participant further stated that projects delivered outputs, programs promoted outcomes and capabilities, and effective change management would enable operations managers to realise benefits from the outcomes.

The respondents highlighted that the disconnect between PM and organisational change management was further complicated due to the use of contracted PM teams, whose roles would end with the project. The participants acknowledged that organisational change management in these circumstances was planned and implemented in isolation from the PM activities because there was a lack of coordination between the project, program and the change manager long before the project was delivered. The inadequacy of current organisational change management practices in some of the participating organisations was characterised by a participant as follows:

If you go to a number of departments, and they have got change managers, but they are not linked to the project side, and they are just working in different parts of the business, and,

often, their change management plan is, in fact, communications plan to integrate these things together. The change management plans should be integrated with the benefits management plans, and the change management plans should lay out how the benefits profile looks like for each year. Now, if you understand the journey of the model and get that right driven by benefits, what you might be saying is that this is the optimum model with an optimum number of benefits in year one, two and three. I do not think this model is understood by executives, and this model is about the program, not the projects. (RP4.7)

In summary, in order to fully deliver the expected outcomes and benefits of a project or program, participants highlight the enabling role of organisational change management. The interviewees acknowledged that current organisational change management arrangements were haphazard because of a disconnect between the PM and change management departments and operations areas. Most of the PM professionals interviewed considered organisational change management to be out of the ambit of the PM process, but they recognised the enabling role of effective organisational change management.

The following is a summary of the key findings:

- The Australian public sector PM practitioners tended to consider organisational change management to be out of the ambit of the project life cycle.
- There was a disconnect between program and PM and organisational change management and operations areas in the Australian public sector organisations, resulting in poor change management and benefits realisation.
- Effective organisational change management warranted close coordination among program/change managers/operations managers before the outputs were delivered to the operations.

6.2.2 Top Management Support for Benefits

Top management support has been highlighted as a critical success factor for project success (Young & Jordan, 2008; Zwikaël, 2008; Zwikaël & Meredith, 2019). However, this study found

that the PM literature lacked discussion on the significance of top management support for effective benefits management, particularly for realising benefits. A sizeable number of research participants (49%: 17/35) confirmed the importance of top management support for benefits. However, top management support for benefits was not considered genuine enough if it was only superficial and not supported by action in the form of resources. In Section 6.1.5, it was identified that 97% (34/35) of participants attributed the lack of resources for benefits management in the Australian public sector organisations to poor top management support for benefits. It was found that the top management's keen interest in benefits would send a strong message, provided that it was followed by the provision of adequate resources for developing skills and the allocation of required staff for benefits management activities.

An overwhelming majority of participants (97%; 34/35) identified funding as a permanent constraint on effective benefits management. The effectiveness of top management support for benefits was noted for two of the participating organisations. In one of these organisations, participants acknowledged the availability of ample funds for training and benefits realisation activities. In this organisation, where managing benefits was initiated more consistently and seriously, a participant spoke about the importance of benefits to top management and observed:

Ultimately, every single time, when we go up to the executives with anything, particularly closure reports, questions are about what benefits we got from that project. The top management is where the pressure has come to redefine this entire benefits management framework. (RP2.2)

In this organisation, the emphasis on benefits came from the top executives, as they would make decisions in a financially constrained environment, and the cost–benefit analysis led them to look at benefits. The executives were aware of the importance of benefits in decision-making, as the participant commented:

The executives know the importance of benefits management and its influence in making good decisions in terms of portfolio investment, so I do not think we are struggling to sell that [benefits]. (RP2.2)

In this organisation, benefits were seen from strategic and operational perspectives. The executives mostly looked at the strategic level in terms of the entire department, and they sought investments that would reap the expected benefits. The project boards pursued direct benefits because many people on the board would usually have benefits within that project for their division or branch.

In an organisation where ample funding was available for benefits realisation, a large digitisation program for a country-wide public service was launched. This program ran for the past 10 years and involved several external stakeholders, resulting in multiple interdependencies for service adoption and benefits management. Despite these challenges, senior executives provided strong leadership and the required resources in the form of a dedicated benefits team at the PMO and the training of key personnel for benefits management. There was a two-tiered governance arrangement for the digitisation program, in which one committee oversaw the program control (governance) issues (e.g., delivery and financial matters) while the other, a benefits steering committee, guided and oversaw benefits management. The steering committee functioned more as an advisory committee than as a decision-making body. The committee monitored whether the program was delivering against anticipated benefits. This committee comprised the chief executive, general managers of the relevant divisions, and two senior executives from other areas such as finance. These executives also sat on the program steering committee, which enabled them to rationalise decisions on both committees for consistency and effective implementation. One research participant from this organisation, working as a benefits manager, mentioned partnership arrangements with a university for research into the program benefits. Sharing the details of that research into benefits, the participant said:

We use a mix of commissioned research projects and monitoring of benefits metrics. So, we have best practice benefits management going, and I do not say it lightly: it is not perfect what we do, but it is close to as good as you can get in my experience. (RP4.3)

These arrangements resulted in regular reporting on benefits to the program board and enabled the top executives to make better decisions for the program.

The research participants in the abovementioned organisation, while sharing their views on top management support for benefits, repeatedly alluded to the general awareness of benefits among executives. Participants who had the opportunity to interact with top executives said that the executives demonstrated their basic awareness of benefits. Drawing on the research participants' opinions, it is concluded that a commitment to benefits by top leadership must be reflected in actions in the form of resources for benefits management. It is expected that an enhanced understanding of benefits among top executives will increase support for benefits management.

In summary, top management support was highlighted as an important benefits management enabler. The research participants acknowledged senior executives' awareness of the significance of benefits. Success stories in managing benefits in two participating organisations are evidence that top management support is a major enabler for effective benefits management.

The following is a summary of the key findings:

- Top management support was critical for benefits management.
- Practitioners saw genuine top management support as a sign of strong leadership and saw the availability of resources for benefits management processes as a proof of senior management's commitment to benefits.
- Participants believed that the senior executives were aware of the importance of benefits.

6.2.3 Proactive Role of the Project Management Office for Benefits Management

Data analysis indicated that 37% (13/35) of the participants highlighted the proactive role of PMOs in achieving benefits management maturity in their organisations. Based on Ward and Daniel's (2006) benefits management maturity model and the information gleaned from the

participants' interviews, two participating organisations were on a slow journey towards benefits maturity. In these organisations, the PMOs were identified as being at the forefront in their quest for benefits management maturity. Some of the research participants reported that the lack of benefits management maturity was sometimes employed as an excuse by the SROs for poor benefits realisation in their respective organisations. Several participants mentioned that, when senior executives questioned the benefits owners (SROs) about the unrealised benefits, they made oft-repeated statements that it was a maturity issue and that they were working towards it. Participants reported that there was a culture of SROs giving diplomatic answers to tough questions on realised benefits, such as, 'well we are maturing, and we are not quite there yet, and we apologise' (RP1.6). Discussions with the research participants on benefits management maturity often pointed towards the proactive role of well-resourced PMOs.

During the interviews, 54% (19/35) of research participants expressed their opinions on the current state of PMO performance in their organisations. These participants were involved in PMO roles and responsibilities, and they were asked about the PMO's role in managing benefits. About 16% (3/19) of these participants expressed satisfaction with the performance of the PMOs in their organisations, while 84% (16/19) were critical of their PMO's performance due to the limited expectations from the PMOs and the lack of adequate staff and resources. Participants who expressed satisfaction over the performance PMOs in their respective organisations worked in two organisations (as mentioned above), where PMOs played a key role in achieving benefits management maturity by providing training to the PM teams and senior executives. In these organisations, PMOs assisted PM teams in developing the business case and with benefits identification, formulation, tracking and measurement. In one of these organisations, the PMO organised external expertise for project managers for benefits identification and formulation in a project of a scientific and technical nature. Those who expressed dissatisfaction over the current lacklustre role of PMOs towards benefits management maturity, in fact, acknowledged the untapped potential of PMOs as benefits management enablers.

The role of the PMO in managing projects has become significant because of the increasing projectification of organisations—initially in the private sector, but later in the public sector (Aubry et al., 2012; Pitsis et al., 2014; Rolstadås et al., 2014)—resulting in a growing dependence on projects and programs. The PM literature assigns a key role to the PMO not only for effective program management and PM but also for managing benefits and stimulating innovation and change within organisations (Serjeeva & Ali, 2020). In one of the participating organisations, the PMO played an active role as a benefits facilitator. Expressing satisfaction over the performance of the PMO in this organisation, a participant said:

We [the PMO] facilitate the process, essentially. We get them to scope out their benefits initially ... often, people confuse benefits with outcomes. With the help of PMO, benefits are revised and workshopped, ensuring that the benefits identified are measurable. Every time we get a project change request through, the PMO role is to assess that and to look at the impact of that change on benefits. We are focusing on changing the definition process right up front so that, ultimately, this will be the start of making sure that benefits management throughout the project life cycle is better than what it currently is. (RP2.2)

In this organisation, the PMO was restructured to play a proactive role, and its focus ranged from contributing to the strategic alignment of the projects and the delivery of project outputs, to actively contributing to managing benefits. The PMO in this organisation used a management system that worked as a central repository for all project- and benefit-related information. The PMO maintained oversight of the benefits of all projects and programs and tracked benefits during the delivery and postimplementation phases. The PMO management system tracked progress on benefits, leading to effective benefits realisation. A senior practitioner from the organisation, who was involved in the restructuring of the PMO, explained the enabling role of the PMO in the organisation:

We have been educating the project-level board to ask questions, such as how you are travelling with your benefits. If a business case comes for funding approval before the

board, it needs to have clearly articulated benefits and [be] formally signed off by all relevant parties; otherwise, the request for money will be rejected. (RP2.1)

Similarly, in another organisation, where the PMO played an active role as an educator for the executive on benefits. One participant explained that:

One branch head for PMO engages with the SROs regularly across the programs and works with them to improve their awareness, understanding and commitment towards their roles and responsibilities in delivering outcomes for each of their programs, of which benefits is a big part. (RP4.3)

This highlighted the fact that PMOs could play an active role in helping SROs enhance their understanding of their roles and responsibilities as benefits owners.

However, in the four other participating organisations, the PMO's performance was criticised for not playing an active role in managing benefits. One participant opined about the role of the PMO for benefits in their organisation:

I wonder, sometimes, whether the PMOs make the problem worse because they focus on project planning and reporting against the project plans, and they do not know how to do benefits planning and integrate that into an integrated program plan. (RP3.7)

This participant, while diagnosing the malaise with the PMOs and poor performance in managing benefits, further said:

I think a good PMO would have a function of looking at the benefits management, and they would absolutely do that right ... but I think for—it's about that integrated program plan that's critical. The integrated program plan is often not done well, and, if we go back to the roles of governance, for me, governance is pretty good on projects, and we are clear what we going to deliver. But governance is not very clear on the integrated program. (RP3.7)

A participant from one of the organisations highlighted the challenge of PMO maturity due to underperforming PMOs. This organisation had eight PMOs, but some still were yet to be fully functional. Sharing the current state of these PMOs, the participant said, 'so they [PMOs] are barely

out of nappies, sort of things, they are toddlers, and some of the PMOs have not even born yet' (RP1.5). The participant expected that the PMOs would take three to five years to mature enough to be able to play an effective role.

This organisation had a number of mergers during the past couple of years, which resulted in the existence of multiple PMOs. Due to frequent mergers, various participants from this organisation pointed to the lack of trust, cooperation and communication between these PMOs, particularly in programs/projects with interdependencies within the organisation. One participant characterised the lack of cooperation among these PMOs: 'a PMO in one of our departments wants to drive everything, and it's very siloed. And, when a particular project has dependencies outside the department, it does not want to have anything to do with it' (RP1.7). The participants underscored that managing benefits for projects with interdependencies added different dimensions and complexity to benefits tracking and realisation in projects, particularly where there were dependencies outside the organisation.

The research participants pointed out that the organisation was aware of the inefficiencies resulting from these multiple PMOs working in silos. Therefore, to improve cooperation between its PMOs, the organisation was working on setting up an EPMO, but it was yet to be seen how the coordination between these PMOs and the EPMO would materialise. One participant, working on the establishment of the EPMO, said that it was expected to increase the flow of project and program information, introduce standardisation in the organisation and ensure that the executives had consistent information on programs. This participant expressed hope that the EPMO would promote good relationships between various programs, leading to synergies and improved coordination and sharing of information. The participants from this organisation expressed optimism that, under the new EPMO, communication would be at the SRO level for each PMO, ensuring that the SROs remained in the information loop, whereas, currently, communication was directly between the program managers. Therefore, in the future, due to the EPMO, SROs were expected to be more informed about the state of their programs. This organisation was running 144

projects worth millions, and the introduction of the EPMO was expected to enhance the focus on benefits.

The interviewees acknowledged that, in their respective organisations, PMOs were facing maturity challenges. There was a growing realisation in some of the organisations that the functional location of PMOs in delivery branches had turned PMOs into only delivery tools. However, in one of the participating organisations, management had already initiated the necessary processes for the relocation of the PMO to the strategy division, where the major projects were conceived and initiated. The participants hoped that the relocation of the PMOs to the strategy and business division would help reduce the disconnect between strategy, business and the PMO. The research participants pointed out that PMOs would develop more strategy and play a leading role in improving project governance and managing benefits. It would require making the PMOs more empowered and resourced to play an active role in achieving benefits maturity. Benefits management maturity had been one of the major challenges, and an empowered PMO role would help make good progress towards achieving this maturity. PMOs can assist the strategy, business and policy divisions with the identification and formulation of benefits during the initiation of the business case. PMOs can facilitate the integration of benefits into the entire project life cycle. PMOs can become benefits management enablers by providing policies, training, centralised benefits management, consolidation of governance, and reporting on benefits tracking and realisation. PMOs could facilitate coordination and communication between program managers and change managers for effective organisational change management in processes and practices within the organisation to enable benefits realisation.

In summary, the research participants highlighted the key role of the PMO as a benefits enabler, although, in some of the participating organisations, the performance of PMOs was seen as unsatisfactory. The participants expected the PMO to play a more strategic role than its current preoccupation with only the delivery of project outputs. In organisations where benefits were realised comparatively successfully, PMOs played an active role right from the development of the

business case and benefits identification through to tracking and realisation after the project outputs transitioned to BAU. In these organisations, PMOs also imparted training and skills in managing projects and benefits. The PMO was also expected to support project governance with a benefits focus by facilitating reporting on benefits realisation. In the participating organisations, there was a realisation that PMOs could play a role as an enabler of benefits, and PMO performance was expected to be enhanced through an EPMO aiming to achieve increased integration and a more strategic outlook.

The following is a summary of the key findings:

- Well-resourced and empowered PMOs can positively contribute to achieving benefits management maturity.
- There is an urgent need to upgrade the role of the PMO from merely focusing on the delivery of outputs to a more strategic outlook through its relocation to strategy and business departments.
- PMOs can play a beneficial role in actively sensitising senior executives about the value of benefits management and providing training to PM professionals in managing benefits.

6.3 Summary of Key Findings

This chapter discussed two main themes: benefits management inhibitors and benefits management enablers. The two sections below summarise the findings within the two themes in turn.

Benefits inhibitors included:

- lack of senior management interest in accountability for benefits
- negative impact of contractor engagement terms on benefits management
- more focus on the delivery of outputs than benefits
- practical disconnect between the business case and benefits management
- poor understanding of outputs, outcomes and benefits

- lack of resources for benefits realisation
- ineffective assurance process for benefits realisation.

Benefits enablers included:

- effective organisational change management for benefits realisation
- top management support for benefits management
- proactive role of the PMO for benefits management .

6.3.1 Benefits Management Inhibitors

This study identified a lack of interest by senior management in accountability for benefits as a benefits inhibitor. In the majority of the participating organisations, the focus of accountability was limited to how the money was spent rather than on realising the benefits of investments made through projects. The governance procedures and structures were often built around compliance with legislative or other mandatory requirements for the delivery of project artefacts. The PM processes focused more on ensuring project completion on time and within budget, risk management and meeting the required quality expectations. The consideration of benefits management was limited to the initiation processes, such as the project business case, where the project benefits were identified and formulated, albeit often not following best practice in the description of benefits. Once project approval was obtained, all energies were diverted to the delivery of the outputs, and benefits were overlooked. A majority of the interviewees acknowledged that the business case would mostly lose its centrality after its approval and the project moved into the delivery phase. They attributed the lack of accountability for the claims around benefits made in the business case as being the main reason for the business case losing significance.

Outsourcing has been increasingly employed in Australian public sector organisations, particularly for IT projects. According to a recent audit of the Australian Public Service workforce, around AU\$21 billion was spent on hiring consultants and contractors in 2021-22, resulting in the recruitment of 54,000 full-time external workers (Lowrey, 2023). Participants in the present study

were divided about whether the increased reliance on contracting adversely affected efforts towards managing benefits.

It was found that, due to poor management of contract terms, contracted PM professionals tended to focus more on the delivery of outputs than on outcomes and benefits. This study found that the increasing reliance on contracting was not bad per se—rather, the terms of contracts signed with the contracted PM professionals needed better management. Project managers were often onboarded after the approval of the business case, and they may not agree with or own the benefits promised in the business case, creating the potential for poor benefits management. Several consultants interviewed for this study argued for including benefits tracking and realisation in their contract terms. They expressed a willingness to return to carry out benefits realisation activities, provided that these tasks were included in their contract terms. There was an expressed need for more effective contract management to manage any negative impacts of hired PM professionals as a project human resources management strategy.

The research participants acknowledged a lack of consistent understanding regarding benefits management among the PM professionals and the senior executives in their organisations. During the interviews, several participants were unclear about the difference between outputs, outcomes and benefits. This lack of understanding about benefits was reflected in business cases in which outcome statements were cited as benefits—or, even outputs were mentioned as benefits—as reported by some participants. Some participants pointed out the presence of the perception that outcomes and benefits automatically flowed from project outputs, leading to a focus on the delivery of outputs. Some senior participants lamented the lack of PM professionals with sound PM knowledge and skills, particularly in benefits management.

Benefits management was found to suffer from a paucity of resource allocation in the participating public sector organisations. Most participants indicated that the lack of resources was a major inhibitor of benefits management. Out of six participating organisations, only in one did the research participants express satisfaction over the funds for benefits management and the dedicated

benefits team tasked with carrying out benefits management activities. The majority of participants perceived the provision of the requisite resources as a demonstration of top management's commitment to effective benefits management.

The role of the business case was found to have been reduced to a formality restricted to obtaining project approval and funding. In some cases, benefits were exaggerated in the business case to obtain project approval. Benefits were identified in the business case as a mandatory requirement but often with limited involvement of the key stakeholders, leading to a lack of genuine benefits ownership by the end users. It was found that benefits management was often viewed as an isolated activity and not integrated into the project life cycle, and the benefits promised in the business case did not form the basis of the PIRs.

In the participating organisations, most of the efforts and activities were geared towards project output delivery. A possible explanation for the output-based orientation of the PM processes is the fact that senior executives' performance was evaluated on the basis of output delivery. This demonstrates that the traditional definition of project success was still prevalent in practice.

In the participating organisations, the assurance process was carried out through gateway reviews. These reviews were, in most cases, ineffective due to the manner in which they were conducted, particularly Gateway Review 5. Gateway Review 5 is intended to assess the realised benefits within 6–12 months after the delivery of the project outputs. However, Gateway Review 5 was conducted close to the end of a project rather than within the specified period after the delivery of the project outputs. Gateway Review 5 looked at benefits management plans rather than actual benefits, thus rendering the assurance process ineffective. It was noted that NPP projects and CIPPs had different assurance arrangements, particularly for benefits management. NPP projects with budgets of AU\$30 million or more were subject to gateway reviews organised by the DoF. However, CIPPs were not subject to any external assurance, and the internal assurance in the form of PIRs was equally ineffective.

In summary, ultimate responsibility rested on the shoulders of top management in the form of being accountable for the value to the organisation in the form of benefits. Senior executives performing governance roles were better placed to steer project and program processes to achieve organisational objectives by effectively realising benefits. However, for that to happen, project and program governance needs to put equal focus on the delivery of outputs and benefits realisation. The increasing reliance on contracting as a management strategy to harness the skills and best practices of the private sector can be successfully leveraged with effective management of the contract terms of the contracted PM professionals. PM practice needs to pivot the business case throughout the project's life cycle and employ it as a reference document for realising benefits and project performance evaluation.

6.3.2 Benefits Management Enablers

This study identified effective organisational change management as one of the key benefits enablers. There was a disconnect between project, program and change management processes in the participating organisations. This disconnect was evident through the lack of coordination and consultation between the project/program managers, the organisational change managers and the operations areas. Most of the participants strongly pointed to organisational change management as one of the indispensable enablers for managing benefits effectively. It can be concluded that sound organisational change management and coordination between project delivery and change management can become a powerful enabler for effective benefits realisation.

Top management support was also highlighted as one of the key benefits management enablers. In two participating organisations, enhanced top management support resulted in encouraging progress in managing benefits. Top management support was expressed through effective leadership and the provision of required resources. Top executives were often aware of the importance of benefits, but several participants expressed the need for a deeper understanding of benefits by the senior executives.

Finally, a proactive and well-resourced PMO was considered essential for managing benefits in the participating organisations. In some participating organisations, PMOs functioned in delivery areas making these more operational, thus missing the strategic role. Since, in many of the participating organisations, programs and projects were conceived and initiated by the business and strategy areas, there was an urgent need to relocate PMOs to the business or strategy areas, which would assign the PMO's strategic and operational outlook. In at least two participating organisations, PMOs balanced operational and strategic roles. Particularly, in one of these organisations, the PMO was the epicentre of strategic planning and productively contributed to benefits management. A PMO with a balanced strategic and operational outlook will play a more productive role in supporting PM activities, particularly for benefits management.

The next chapter discusses the research findings in the context of the existing PM literature.

Chapter 7: Discussion of Findings and Benefits Management

Literature

This study found that the PM literature on benefits management is largely normative and aspirational, and it does not realistically reflect practice. In order to fill this gap in the PM literature, the research questions of this study aimed to direct investigation to current practices in Australian public sector organisations. In this chapter, the research findings—seven themes, as discussed in Chapters 5 and 6—are reviewed here in the context of the existing PM literature, with the objective of validating the research findings and demonstrating the areas where this study extends the existing literature.

This chapter describes how the findings of this study confirm, contest, expand and build on the existing literature. It also reveals yet unknown benefits management practices to enrich the benefits management literature. This is the first extensive study that specifically investigated benefits management practices in six organisations of the Australian Commonwealth. The previous research on benefits management practices in the Australian public sector (e.g., by Zwikael & Meredith, 2019; Young & Grant, 2015; Young et al., 2012; and Young & Young, 2014) is limited to the state level or confined to one or two organisations at the Commonwealth level. The findings of this research validate the key emphasis of the ‘project as practice’ approach in PM research and endeavour to make the published research more representative of the practice. Research Question 1 investigated benefits management practices in Australian public sector organisations (Chapter 5: five themes), and Research Question 2 explored the factors that affect the use of benefits management in the Australian public sector (Chapter 6: two themes).

7.1 Benefits Management Life Cycle

In the participating organisations, benefits identification was highlighted as a key process, as per benefits management frameworks (e.g., Bradley, 2010; NSW Government, 2015; OGC, 2008; PMI, 2017; Ward & Daniel, 2006, 2012). Benefits identification plays very important role in

managing benefits because the other processes that follow it, such as benefits tracking, measurement and realisation, largely depended on how the benefits are identified initially. In the participating organisations benefits identification was mandatory requirements for business case approval in the participating organisations. However, mandatory benefits identification may not be sufficient for effective benefits management, if other phases of the benefits management life cycle were not implemented as recommended by benefits management frameworks (e.g., Bradley, 2010; NSW Government, 2015; OGC, 2008; The Treasury, 2019; Ward & Daniel, 2006, 2012).

Ward et al. (2008) state that more-successful organisations identify a wider range of benefits and list even the difficult-to-quantify benefits, whereas less-successful organisations focus only on the benefits that relate to cost savings and efficiency improvement. To be realised, benefits must be explicitly defined, which would enable improved decision-making for investment through projects (Breese, 2015; Cooke-Davies, 2007; Ward & Daniel, 2006). Prior research has found that many organisations struggle with benefits identification and articulation, and these organisations are not satisfied with their ability to identify all possible benefits (Chih & Zwikael, 2015; Ward et al., 2008).

A majority (83%) of the research participants in the present study confirmed that their organisations struggled in benefits identification because those involved in benefits identification lacked skills in benefits identification and formulation. The benefits identification exercise was also said to be conducted just to meet the mandatory business case requirements, rather than as an important process within the benefits management life cycle. This study confirms the findings of the existing literature that, in practice, benefits are not identified in measurable terms. This research expands on the work of Chih and Zwikael (2015) and Ward et al., (2008) by pointing out why organisations struggle to identify benefits and formulate benefits in measurable terms. The present study demonstrates that poor benefits identification occurred due to the lack of skills among the PM practitioners in the participating organisations. In addition, this study identifies the lack of contestability of the benefits claims in the business case and the lack of senior executives' interest

in accountability for benefits as key factors for poor benefits identification. These findings also offer an interesting explanation of various underpinning organisational and cultural factors that made benefits identification and formulation challenging in the participating Australian public sector organisations. It was found that organisational challenges with managing benefits started right from the benefits identification phase and persisted throughout the benefits management life cycle. This study draws the attention of PM researchers to the current challenges of the practice. This study also offers solutions to tackle benefits management inhibitors and identifies various enablers to further effectively manage benefits.

This study also uncovered a practice of occasionally overstating benefits in business cases, which is similar to global trends, because optimistic benefits are expected to increase the chances of project proposal approval (Dalcher, 2012; Volden & Andersen, 2018). Lin et al.,'s (2005) survey found that a quarter (26%) of their respondents acknowledged overstating benefits in business cases, and Jenner (2012) states that, in Europe, 38% of survey respondents confirmed overestimating the benefits to ensure project approval. Ward et al., (2008) state that over 50% of organisations that are less successful in realising benefits acknowledged frequently overstating benefits to get funding, whereas only 20% of the more successful organisations overstated benefits. It was found in the present study that overestimating benefits may help obtain project approval, but such projects are more likely to fail in realising benefits because of defective benefits identification and formulation. To prevent optimistic benefits statements, we suggest an arm's-length contestability mechanism in the Australian public sector organisations. Contestability may also be employed to assess the overall soundness of a project business case based on the strategic objectives of the organisation to be achieved through projects.

Volden and Samset (2017) studied public sector PM practices in six Scandinavian and European nations and found that independent quality assurance reviews are conducted on project proposals to ensure strong and genuine business cases for projects and programs. The present study found that no such mechanism existed in the participating organisations. In one of the participating

organisations, research participants indicated that steps were being taken to set up a contestability arm, patterned after the Australian Department of Defence. However, it will be interesting to see how far this new set-up affects ensuring realistic project benefits claims in the business case. This study found that people involved in benefits identification process during the business case initiation process lacked the necessary skills, and an improvement of benefits identification and formulation skills would help curtail the instances of benefits overstatements.

This study found that only 33% (2/6) of the participating organisations regularly tracked benefits, which is a slightly lower benefits tracking rate than in Bradley's (2016) study, in which only 35% of organisations tracked and measured planned benefits. The present study found that poor initial benefits identification had a follow-on effect on benefits tracking and realisation, as the success of benefits tracking and realisation depended largely on how accurately benefits had been identified and formulated in measurable terms in the initial phase. The OGC (2009) and Ward et al. (2008) state that the process of benefits identification must include how, by whom and when these benefits are to be tracked and measured because identifying how benefits are to be measured helps in giving an accurate description of a benefit in the benefits management plan. Li et al., (2022) state that project benefits are not measured in practice due to the lack of benefits evaluation criteria, providing professionals with an excuse to avoid accountability for benefits realisation. It is common to prefer to do only what is measured, which is typically the completion of the project on time and at cost (Li et al., 2022). Although the PM literature offers various methods to quantify benefits, such as baselining data, benchmarking and a balanced scorecard (Melton et al., 2011; Milis & Mercken, 2004; Ward et al., 2008), when this researcher mentioned these tools during the interviews, the participants reported that they had no knowledge of any of them being used in their organisations.

Benefits management frameworks generally emphasise tracking intermediate benefits (e.g., Bradley, 2010; NSW Government, 2015; OGC, 2009; The Treasury, 2019; Ward & Daniel, 2012). However, Marnewick (2016) states that organisations do not always track benefits, and the inability to track and measure is due to the lack of organisational benefits management maturity, which

impacts their ability to realise benefits. The present study found that the participating organisations mostly suffered from poor benefits management maturity (Young et al., 2014). In the participating organisations, opinions varied among the research participants about whether benefits should be tracked and measured during the implementation phase or left until after delivery. This study identifies that benefits tracking was found to depend on the personal interest of project and program board members instead of being a standardised requirement, such as being a component of the PM framework or governance processes. Participants acknowledged that the project and program boards were generally more interested in the delivery of the outputs on time and at cost, neglecting benefits tracking and realisation during implementation and after the delivery of outputs. Only in two of the six participating organisations were benefits documentation and tracking compulsory components of reports to the governance boards. In other organisations, in some cases, the governance boards did not even appreciate if a program manager, on their own initiative, included progress on benefits tracking.

Marnewick (2016) states that benefits are not always tracked because the benefits management processes are not implemented consistently in organisations. The present study found that one of the main reasons for poor benefits management in the participating organisations was that benefits management was not seen as an integrated process, and the current piecemeal approach resulted in poor benefits management. The current PM literature lacks discussions on the underlying factors that inhibit benefits tracking in public sector organisations. This study further found that the participating organisations struggled with benefits tracking and realisation due to poor or no baseline data. Baselining the current state of the system is important for accurate measurement of the changed state (Adriana et al., 2016; Melton et al., 2011). This study identified why benefits tracking was problematic because, in many cases, system baselining was not carried out properly for various reasons, such as the lack of time or interest in collecting baseline data. This research suggests that baseline data should be compulsory components of the benefits management plan so that the benefits and value gains can be effectively demonstrated as results of projects.

The PM literature highlights benefits realisation as a key process (Bradley, 2016; Serra, 2017; Ward & Daniel, 2012). Young (2022) states that only 15% of projects realise benefits successfully. Aubry et al. (2017) state there is a lack of interest by businesses towards benefits, which exposes the weak linkage between strategy and projects. The present study found that benefits realisation was the most challenging phase in benefits management, as several factors made it difficult, if not impossible, to successfully execute this phase. These issues are discussed later in this chapter in Sections 7.3–7.5.

This study identified two main project types in the participating organisations: NPPs and CIPPs. This study highlighted the different processes involved in managing benefits in these projects and identified challenges faced by the practice in both project types. By discussing these two distinct project types (for details, please refer to chapter 5, sections 5.1.1.1 and 5.1.1.2), this study informs the PM literature for the first time about project typology and associated challenges of managing benefits in these project types in the Australian public sector. It was found that NPP projects, initiated by the PM&C's office, as major programs, were subject to external scrutiny for realising benefits through gateway reviews. In particular, Gateway Review 5 was designed to assess benefits realisation between six and 12 months after the delivery of the project outputs and services (DoF, 2017). However, in practice, Gateway Review 5 was, in most cases, conducted close to the end of the project life cycle; review teams would look at the benefits realisation plan instead of realised benefits, which would normally only be realisable between six and 12 months after the project completion. Conducting Gateway Review 5 earlier than recommended by the assurance process guidelines is problematic and, in such cases, fails the very purpose of the assurance mechanism.

This study also found that CIPPs, initiated and funded by the Australian public sector organisations internally, were not subject to any external scrutiny for realised benefits, though there was an internal assurance mechanism in the form of a PIR. It was expected that the SRO, as the benefits owner, would initiate the PIR, which assesses, among other things, whether the expected

benefits were realised. However, in many cases, PIRs were not initiated by the SRO for many reasons, such as a lack of time and resources, pressure to move on to new projects, the lack of the SRO's accountability for benefits, and a lack of clarity as to who owns the benefits when the project outputs and services were operationalised. In some cases, SROs knew that projects were a failure, so they would find no incentive to conduct a PIR, fearing it might be seen as their professional failure and a risk to their career progression. This study suggests that CIPPs should also be subject to external or internal impartial accountability for benefits similar to NPPs and that a benefits review should be conducted at the appropriate time after project output delivery (between six and 12 months as specified by the DoF, 2017, p. 72) so that real progress on benefits can be assessed.

The findings of this study make a strong case for conducting further research with a project as practice lens, which can inform the PM literature of the current challenges facing the PM practice in effectively managing benefits. A research focus on PM practices in the Australian public sector would make the PM literature more relevant and representative of the benefits management practices. This research makes an important contribution to the PM literature by examining current benefits management practices and emphasising the urgent need to increase benefits identification skills among PM professionals. This study identifies the need for applying contestability and accountability mechanisms into the benefits management life cycle processes in the participating organisations so that benefits are identified accurately and realised effectively.

7.2 Aligning Benefits to Organisational Strategy

Strategic alignment is a central concept in the strategic management literature (Ansari et al., 2015; Einhorn et al., 2020; Haniff & Galloway, 2022; Schniederjans & Cao, 2009; Tan & Tan, 2005). Aligning benefits to the organisational strategy was a key requirement noted by the research participants in the Australian public sector organisations because those who would initiate a business case were required to make a strong business case to justify the project proposal by demonstrating a strong alignment of the project with the organisational strategic objectives. However, being able to link a project to a strategic priority becomes relatively meaningless if there

is no ability to determine the extent to which the benefits of a project contribute to that priority.

This study identified that aligning benefits to strategy was not as straightforward as it appeared and was not always carried out effectively. This is consistent with the findings in the existing literature (e.g., Breese et al., 2015; Chih & Zwikael, 2015; Einhorn et al., 2020; Marnewick, 2016; Müller & Turner, 2005; Patanakul et al., 2016; Williams et al., 2019), which state that organisations continuously struggle in their ability to align projects to their strategic objectives.

The present study found that one of the challenges with aligning benefits was translating the high-level organisational strategic objectives and capabilities requirements into program- and project-level benefits. Similarly, the PM literature highlights challenges in the alignment process of how to translate business strategies into project strategies in an integrated manner (Ansari et al., 2015; Musawir et al., 2020; Young et al., 2014). As a result, only 40% of project objectives are successfully aligned to organisational strategy, and ‘majority of executives admit that their companies fall short and there is a disconnect between strategy formulation and implementation’ (PMI, 2014, p. 4). A KPMG (2010) survey shows that, in New Zealand, nearly 60% of organisations fail to consistently align their projects with corporate strategy. In the present study, due to the lack of ability to translate organisational objectives into project and program benefits, benefits were mostly only loosely aligned to the strategic goals of the organisations. While the PM literature highlights that organisations struggle to align benefits to strategic objectives (Ansari et al., 2015; Musawir et al., 2020; Young et al., 2014), it does not offer any framework to help guide the alignment process (Ansari et al., 2015; Haniff & Galloway, 2022), ‘the existing frameworks do not adequately consider the balance of multiple strategic priorities, dynamics and emergent interactions that influence an evolving multi-agency project strategy’ (Haniff & Galloway, 2020, p. 5).

The present study found that aligning benefits to the organisational strategic objectives was further complicated due to the fluid nature of organisational objectives, which would change in response to changes in government and resultant organisational restructuring. One of the participating organisations revised its organisational objectives many times in four years due to

repeated mergers. As a result, in this organisation, the alignment of project and program benefits to organisational strategic objectives was rendered irrelevant. Frequently changing organisational objectives were problematic for the evaluation of realised benefits, assessing project success and, ultimately, the determination of the value to the organisation from investments made through projects and programs (Marnewick, 2016). Young et al., (2012) and Young and Grant (2015) found that in NSW, organisational strategic objectives were unstable, and 30% of strategic objectives disappeared every year. Young and Grant (2015) state that projects are twice as effective in contributing to strategic goals when strategic priorities are stable. In order to effectively align benefits to organisational objectives, there is a need to link the benefits to the business in a beginning-to-end process (Einhorn et al., 2020). Marnewick (2016) suggests a closed-loop process, starting with the identification of strategic objectives and ending with measuring the benefits against the strategic objectives to demonstrate the flow of value into the organisation. Aligning benefits to organisational strategic objectives is a procedural matter, but it should be conducted as a meaningful exercise to demonstrate to decision-makers that investments made through projects will contribute to achieving the organisational strategic objectives.

The present study confirms the research by Einhorn et al. (2020), Williams et al. (2019) and Chih and Zwikael (2015), which found that organisations struggle to align project benefits to their strategic objectives. This study also expands on the current research by identifying challenges associated with aligning benefits to the organisational objectives in the Australian public sector. The present study identifies that it is difficult to align the project and program benefits with the organisational objectives because these objectives are ambiguous and cannot be easily translated into the program and project benefits. The other main factor that made aligning benefits challenging in some cases was frequently changing organisational objectives as a result of mergers and restructuring of organisations. A study by Young and Grant (2015) found similar trends in the NSW public sector, where 30% of the organisational strategic objectives disappeared annually. The present study also identifies a similar pattern at the participating organisations where organisational

objectives were changed many times, thus rendering many benefits irrelevant while projects were still being implemented. The present study expands on the current PM literature by identifying the practitioners' challenges in aligning project and program benefits to the organisational strategic objectives. This study recommends that the organisational strategies should be articulated in such a way that these can be translated at the macro and micro levels. This study identifies the opportunity for action research where researchers grounded in organisational studies can facilitate PM practitioners to help translate ambiguous organisational objectives into projects and program benefits. This study reiterates the need for research with a project-as-practice lens so that researchers can offer solutions to the current problems of the practitioners, particularly in aligning project and program benefits to the organisational objectives. Research based on a project-as-practice orientation will bridge the growing perceived gap (e.g., Buchan & Simpson, 2018) between PM knowledge that prescribes best practices and the everyday experiences of the PM practitioners. By employing the project -as-practice lens, this present study contributes to making PM research reflective of PM practice.

7.3 Benefits Ownership

The present study found that the benefits owner has a central role in the benefits management life cycle, beyond the delivery of the project outputs and in facilitating the assurance process through gateway reviews. The PM literature identifies benefits owner as among the key project roles, such as project sponsor and projects owner (Badewi, 2016; Musawir et al., 2017; Olsson, 2018; Patanakul et al., 2016; Peppard et al., 2008; Winch & Leiringer, 2016; Zwikael & Meredith, 2017; Zwikael et al., 2018, 2019). Benefits owners are considered responsible for tracking and realising project and program benefits (Mossallam & Arafa, 2016; Ward et al., 2008; Zwikael et al., 2018). Mossalam & Arafa (2016) and Peppard et al., (2008) recommend assigning an owner to every project benefit to ensure strong benefits ownership and accountability.

However, in practice, it was considered an unrealistic expectation by the research participants, as the participating organisations struggled to identify even one benefits owner for an

entire project or program, let alone benefits owners for individual benefits. In order to consolidate benefits management, Bradley (2016) recommends other roles such as measure owner and measure monitor, but in the organisations participating in the present study, there were no such roles, except for a benefits manager in one organisation. The PM literature lacks consensus as to which of the common PM roles should be assigned to be benefits owner (Breese et al., 2020). Consequently, inconsistent and conflicting terminology is used for the key PM roles, including benefits owner (Zwikael & Meredith, 2018).

Zwikael and Meredith (2018) identify the project owner as the most eligible role to assume the responsibilities of a benefits owner. In practice, the SRO was the benefits owner and accountable for benefits by default throughout the project life cycle. In theory, opinions vary: Serra (2017), Dupont and Eskerod (2016) and Bradley (2016) state that the business managers or the functional leads should be responsible for tracking and realising benefits after the handover of project outputs and services. However, the present study found that the business managers and operational managers considered themselves BAU people, and they did not have the requisite skills or resources to carry out benefits tracking, measurement and realisation.

This study suggests that, instead of seeking just one benefits owner for the entire project life cycle, possibilities should be explored for appointing different benefits owners during the project delivery phase and after the transition of the project output to BAU. Assigning benefits ownership to the operations managers can be explored, provided they gain the requisite skills and resources for this responsibility. Once that happens, realising benefits should be a key performance indicator for the operations managers, to ensure accountability for benefits. As another option, a benefits management team at the PMO can be assigned to centrally organise benefits realisation processes in coordination with the operations managers.

The participants of the present study expressed a lack of satisfaction with the current performance levels of SROs as benefits owners due to several factors, such as the lack of understanding of benefits, extraordinary focus on the delivery of outputs on time and at cost instead

of on benefits, and the competing demands on the SRO's time due to other management responsibilities. The PM literature largely ignores the performance aspects of the SRO, except for DiBartolomeo (2017), who highlights various factors responsible for the poor performance of SROs, such as a lack of understanding of the SRO role, the nomination of unsuitable people as SRO, a lack of accountability, SROs not being given enough time for the role, not having sufficient skills and experience, and often short stints as an SRO (DiBartolomeo, 2017). The present study found that, out of 19 responsibilities assigned to an SRO in a position description, only one was related to benefits management. Given this, there is a need to review the SRO's role as benefits owner, and a greater focus on accountability for benefits should be added to the SRO's responsibilities to enable them to play a more active role as benefits owner.

The theory of project-as-practice helped understand the current performance and practices of the SRO in the participating organisations, as this theory guided the present study to analyse current performance of the SRO that focuses more on delivering outputs instead of realising benefits as the project owner. The project-as-practice theory informed this study that the praxis (actions) of the SROs were impacted by the Australian public sector context they were working in. This context was influenced by the overall habitus of a particular participating organisation. Hence, we saw varying levels of interest by the SROs in benefits during the business case development and later phases of the project life cycle. As discussed in Chapter 5, section 5.1.4 that the SRO's responsibilities were overwhelmingly aimed at the delivery of the project outputs rather than realising benefits, which highlighted the character of the Australian public sector habitus, where performance of the senior executives was measured on the basis of project outputs instead of realising benefits.

Where the project-as-practice framework helped this study to understand current benefits ownership practices in the participating organisations, it also assisted in exposing the normative nature of the PM literature.. Thus, this present study, highlights the need for the PM researchers to study the PM practice with a project-as-practice lens and suggest solutions to improve benefits ownership that

recognise the current habitus and the praxis of the practice in the Australian public sector organisations.

This study identified some practices in the participating organisations that contest the current PM literature and demonstrate a disconnect between the published research and current practices in the Australian public sector. For example, Mossalam & Arafa (2016) and Peppard et al. (2008) recommend assigning an owner to every project benefit to ensure strong benefits ownership and accountability. However, this study found that this recommendation ignores the realities of the benefits management practice, where even identifying a single benefit owner for the entire project is problematic due to the lack of resources and organisational practices. In the PM literature, some studies (e.g., Meredith & Zwikael, 2020; Zwikael & Meredith, 2018) recommend assigning the project owner's and benefits owner's responsibilities to the PM roles. However, in the participating organisations, this study found that the department (instead of some functional role) was nominated as the benefits owner (please refer to Table 5.1, second column for a sample benefits management plan). Zwikael and Meredith (2018) suggest assigning project ownership and benefits ownership to two separate PM roles. However, this study found that, in most cases, the SRO performed both roles and, in other cases, mere departments were nominated as benefits owners. Based on its findings, this study contests the recommendation by Zwikael and Meredith (2018) and states that the discussions on benefits ownership in the PM literature do not reflect the realities and constraints of the practice. This study highlights the need for more research that more closely reflects the practice. This study also contests suggestions in the PM literature (e.g., Bradley, 2016; Dupont & Eskerod, 2016; Serra, 2017) that business managers should be made benefits owners and be responsible for realising benefits. However, in practice, this study found that business managers do not have the necessary skills and resources to perform this role. This study suggests using a benefits management team based at the PMO to centrally manage benefits. This study contributes to the PM literature by examining how benefits ownership impacts the ways benefits are managed in the participating Australian public sector organisations. This study also contributes to the PM literature

by identifying the disconnect between the current PM literature and practice and making suggestions to improve benefits ownership in light of the realities of current practices.

7.4 Governance for Outputs rather than Outcomes and Benefits

Project and program governance was mentioned as a central mechanism for benefits management in the participating Australian public sector organisations. In these organisations, governance was an area where senior executives would make their mark on many PM processes by providing executive oversight, benefits ownership and top management support for benefits by provisioning resources and accountability for benefits. In the PM literature, project governance is considered a nascent area that has started to receive increasing attention (Ferrer et al., 2021; Gemünden, 2016; Mossalam & Arafa, 2016; Volden & Andersen, 2018; Volden & Samset, 2017). Hence, there is a lack of consensus on the definition of project governance (Bekker & Steyn, 2009b; Lechler & Cohen, 2009; Levie et al., 2017; Zwikael & Smyrk, 2012, 2015).

Due to the lack of guidance in the PM literature on project governance for benefits management, benefits management has, in practice, been found to be suffering because the current debates in the PM literature limit project governance to controls, validation and verification of the project outputs (Bekker & Steyn, 2008; Haniff & Gallaway, 2022; Musawir et al., 2020), corporate strategy (APM, 2004) and managing stakeholders' expectations (Morgan & Gbedemah, 2010). Researchers agree that project governance plays a central role in ensuring that the business case and the benefits identified in it are realised to achieve the strategic goals of the organisation (Jenner, 2015; Musawir et al., 2020; Zwikael & Smyrk, 2015). But, in practice, it was found that, in many cases, SROs who were notionally business case owners did not even read the project business case, which would sometimes result in poor benefits ownership. Governance plays a key role in complex organisational settings to ensure that projects remain aligned with the organisational strategies (Musawir et al., 2017; Riis et al., 2019). However, in practice, governance often failed to ensure that projects aligned with the organisational strategies because of various factors, as discussed above in Section 7.2.

The PM literature highlights a strong connection between project governance, project success and benefits management (Badewi, 2016; Joslin & Müller, 2016; Musawir et al., 2017). The present study found that, in the participating organisations, governance practices were geared to ensure the delivery of the project outputs, and there was a lack of focus on realising benefits. The PM research has lately begun to suggest governance for benefits management (Badewi, 2016; Mossalam & Arafa, 2016; Serra & Kunc, 2015; Young et al., 2014; Zwikael & Smyrk, 2012, 2019, 2011; Zwikael et al., 2019, 2018), but governance is, in practice, predominantly still characterised by its focus on the delivery of project outputs. Many participants in the present study identified the current governance practices responsible for poor benefits management. The current PM research emphasises the role of project and program governance for benefits (Badewi, 2016; Mossalam & Arafa, 2016; Serra & Kunc, 2015; Young et al., 2014; Zwikael & Smyrk, 2011, 2012, 2019; Zwikael et al., 2018, 2019), but it lacks discussion on the specific challenges of project governance around benefits in practice. There is an urgent need for researchers to investigate current governance challenges faced by PM practitioners and to suggest solutions that recognise the existing difficulties and to help guide and resolve these issues.

The present study found that, generally, program and project governance in the participating Australian public sector organisations was poor because, in some cases, the senior executives who sat on the governance boards lacked experience in governing large programs. This study also found that, in some cases, the senior executives performing governance roles were mostly from management and finance backgrounds and lacked experience in the PM space. The research participants hinted at the presence of tension between the two roles senior executives played managing the day-to-day organisational matters while presiding over the program and project governance boards. These executives tried to perform their program and project governance roles in a BAU management style, which conflicted with the objectives of project and program governance, which is expected to instigate change in current practices to realise benefits.

Young et al., (2014) state that the governance structures in Australian public sector organisations lack a focus on benefits. The present study found that much has not changed since the study by Young et al., (2014). The research participants highlighted a lack of understanding of the demands of program and project governance among the top management in the participating organisations. Program and project governance in the participating organisations was inconsistent and depended on the personal interests of the board members instead of on mandatory requirements. Research participants confirmed that this lack of understanding of benefits was one of the reasons behind the inconsistent commitment of the senior managers to benefits.

It was found that an overwhelming majority of the participants (91%) looked towards senior executives for inspiration, guidance and leadership on governance for benefits management in their organisations. Top management must buy in to the idea of governance for benefits first and send a strong message about its commitment to benefits. Benefits should be the key concern whenever the executives in program and project governance roles make decisions. Program and project governance is very important for project success, and the SRO's role as the benefits owner, and other senior executives, are critical for effective benefits management.

In summary, governance plays an important role in program management and PM (Jenner, 2015; Musawir et al., 2020; Zwikael & Smyrk, 2015), and the role of governance in managing benefits has also been highlighted (Badewi, 2016; Mossalam & Arafa, 2016; Serra & Kunc, 2015; Young et al., 2014; Zwikael & Smyrk, 2019, 2012, 2011; Zwikael et al., 2019, 2018). The current literature on governance is more about project decision-making, building structures for control, and validation of the project outputs (Bekker & Steyn, 2008; Haniff & Gallaway, 2022; Musawir et al., 2020). The present study found similar trends in the participating organisations, wherein the senior executives performed governance roles in a BAU management style instead of governance for change through effective benefits management. This study reveals an inconsistent focus of governance on benefits management, which is partly impacted by a tension between maintaining control structures and promoting organisational change through new systems and reform programs.

This research highlights the important role of project and program governance in managing benefits effectively in the participating organisations. The project-as-practice theory enabled this study to analyse the current governance practices specifically for managing benefits. Section 5.1.5, in Chapter 5, discusses the current governance practices in favour of outputs instead of benefits. The senior executives who preside over the governance committees, have internalised the current habitus of the Australian public sector that has resulted into a disposition which favours the delivery of the project outputs over realising benefits. The present study states to create an enabling habitus for effective benefits realisation. According to Bourdieu (1985) in a habitus, the interaction between capital and field results in the formation of practice. In the context of the Australian public sector, 'field' plays an important role in development of current benefits management practices because it is the 'field' in which the current governance praxis occur. Rhynas (2005) states the field may comprise a number of structures, institutions, authorities and activities that relate to the actors within a field. This research proposes for changing the current governance structures and practices in favour of benefits, the existing habitus of which the 'field' is an integral component, must be reformed to improve benefits management practices. Bourdieu (1990) suggests the habitus is not only a structuring structure, but it also organises practices and the perception of practices. The PM research needs to direct its focus on guiding the practice for reforming the habitus in the Australian public sector, which would consequently organise practices that values realising project benefits.

A review of the PM literature identified that the published research predominantly deals with basic governance issues such as controls, structures and validation (e.g., Haniff & Gallaway, 2022; Musawir et al., 2020), but it does not adequately address the practice perspective (Brunet, 2019). This study builds on the findings of Brunet (2019), who calls for research to be conducted based on the governance-as-practice perspective. The study identifies tensions between governance and managerial roles performed by senior executives and states that the current PM literature lacks guidance for practitioners on governance-related challenges. This study builds on Hallgren and Soderholm's (2011) findings, which suggest that research on governance should evenly deal with

macro-level issues (e.g., structures, controls and validation), guide on micro-level matters (e.g., tension between roles) and provide a balanced governance focus on outputs, outcomes and benefits. The current PM research lacks guidance for senior executives on how to carry out business-as-usual management roles, how to provide leadership through project and program governance, and how to instigate change as a result of projects and programs. Therefore, there is a need for action research, whereby researchers and practitioners cross-pollinate research and practice to develop best practices in governance that effectively maintain necessary decision-making controls and instigate organisational change to exploit the benefits from investments made through program and projects.

7.5 Benefits Inhibitors

Research Question 2 investigated the factors that affect the effective use of benefits management in the Australian public sector. Through this question, the inhibitors that impede benefits management and enablers that promote effective benefits management were identified. The PM literature lacks extensive discussions on benefits management inhibitors per se, except for Terlizzi et al., (2017) and Coombs (2015), who highlight inhibitors that curtail benefits from IS in organisations. Terlizzi et al., (2017) and Coombs (2015) investigated inhibitors to benefits realisation from investments in IT systems in the private and public sectors, respectively. Coombs' (2015) findings are important because these relate to a public sector organisation in the UK. Coombs (2015) highlights two key benefits management inhibitors in this single case study organisation: a lack of training to effectively use the new information system and users' resistance to change to using new features in the information system. However, Coombs' (2015) study is limited to the finance department in a small city council and only focuses on one IT project. In contrast, Terlizzi et al., (2017) investigated four businesses in the financial services sector in Brazil, with a particular focus on IT investments. Terlizzi et al.,'s (2017) findings are important because these have some similarities to the inhibitors identified by this research.

The literature review for the present study reveals that there is a need for discussions on organisational factors that inhibit effective benefits management. Research participants highlighted various cultural and organisational practices that impeded benefits management. This study contributes to the literature information about the current PM practices that inhibit benefits management in the participating organisations and intends to inform policymakers about the opinions of PM professionals on current practices that inhibit benefits management.

This study identified seven benefits inhibitors in the participating Australian public sector organisations. The first five inhibitors are interrelated: 1) the lack of accountability for benefits, 2) the focus on the delivery of the project outputs at the cost of expected benefits and value to the organisation, 3) the lack of resources and skills for benefits realisation, 4) ineffective assurance processes and 5) a poor understanding of key benefits management concepts. The remaining two inhibiting factors are 6) the limited role of the business case during the project life cycle and 7) the possible negative impact of poor management of the contract terms of externally hired PM professionals in the participating organisations.

The question of accountability for benefits relates to senior executives, including the benefits owner, whose role is critical in benefits realisation (Badewi, 2016; Krane et al., 2012; Meredith, 2017; Musawir et al., 2017; Olsson, 2018; Patanakul et al., 2016; Peppard et al., 2008; Winch & Leiringer, 2016; Zwikael & Meredith, 2019; Zwikael et al., 2018). Patanakul et al., (2016) identify that the lack of accountability of the officials and poor project governance, monitoring and control are the main problem areas for the poor performance of public sector projects. The present study found that the lack of an accountability mechanism for benefits, coupled with a culture of delegation of authority around spending, was a key challenge for effective benefits management in the participating organisations. Research and practice are equally unclear on the accountability of senior executives for benefits as there are limited discussions as to who should be the benefits owner and accountable for realising benefits. These discussions revolve around looking at the various PM roles to suggest the best fit for the role of project and owners (Bradley, 2016; Zwikael

et al., 2018). However, practitioners in the participating organisations expressed concerns about the lack of accountability for benefits in the Australian public sector organisations and identified it as one of the key benefits management inhibitors.

The lack of accountability for benefits manifested right from the beginning when the business case was developed and got approved with unclear benefits. It was found that benefits management was taken less seriously in most of the participating organisations because of the lack of accountability for benefits. On the contrary, the top management directed its governance focus to the delivery of the project artefact because their performance was measured on the delivery of the project and program outputs. Poor benefits ownership by the SROs that negatively impacted benefits management was due to the lack of accountability of the benefits owner (SRO) in the participating organisations. The SRO, as the owner of the business case and benefits, performed poorly in benefits realisation because the SRO was more accountable for outputs than the benefits. Consequently, the PM processes and efforts were directed towards the delivery of the project outputs at the cost of benefits. This delivery focus mindset among the top management and SROs in the participating organisations reflected the traditional project success criteria based on the iron triangle (Atkinson, 1999; Jha, 2011; Lim & Mohammed, 1999; Mantel et al., 2008; Müller & Jugdev, 2012; Pinot & Slevin, 1987; Shenhar, 2001; Shenhar et al., 2001). A focus on the delivery of the outputs in the participating organisations was underpinned by two main motives: funding and delivery on time and at cost. Project and program governance was identified as one of the leading factors responsible for a focus on the delivery of the outputs due to the continued use of the legacy project success definition based on the triple constraints. The DoF, which organises assurance through gateways reviews, was also found to be promoting the culture of projects output delivery on time and at cost.

The present study found that the extraordinary focus in the participating organisations on the delivery of the outputs was possibly due to the assumption that the outputs would automatically deliver the expected outcomes and benefits. This thinking about the automatic delivery of benefits

once the outputs were delivered was often found among the PM professionals in the participating organisations. Here, we see practice lagging behind the research, as the PM literature states that project outputs do not deliver benefits on their own (Coombs, 2015; Peppard et al., 2008). In the PM literature, there has been a gradual shift from the traditional definition of project success to achieving project success through benefits since 2000 (Aubry et al., 2017, 2021; Bradley, 2010, 2016; Breese, 2012; Marnewick, 2016; Mossalam & Arafa, 2016; Patanakul et al., 2016; Ward & Daniel, 2012; Zwikael & Smyrk, 2011, 2012). Quite significantly, a decade ago, Zwikael and Smyrk (2011) recommended a paradigm shift by proposing to consider project outcomes as the basis for project success instead of outputs. The present study found that, in the participating organisations, the traditional definition of project success was well entrenched due to legacy cultural and procedural reasons. This was largely because of the lack of interest by the senior executives in the accountability of the senior managers performing governance and benefits ownership roles.

Patanakul et al., (2016) highlight poor contract management as one of the problems behind public sector projects in countries including Australia, the UK and the US. The present study concludes that benefits realisation suffers because the performance of the top management was measured on outputs, resulting in weak accountability for benefits. The lack of accountability for benefits realisation was reflected in the lack of resources and development of skills for realising benefits at the operations and functional managers' levels. Serra (2017) and Bradley (2016) call for making the operational and functional managers responsible for realising benefits as they are the direct beneficiaries of project outputs. However, the present study found that the ability of operations managers to realise benefits was limited due to the lack of skills and resources at their disposal. Insufficient resources for benefits management activities and skills were linked to senior management's poor interest in accountability for benefits.

In the present study, the current overemphasis on the delivery of outputs instead of benefits resulted in PM professionals devoting their energies and efforts towards the delivery of the outputs

because their performance was measured on what the senior management was interested in. Similar thinking was attributed to the senior executives' attitude while performing the governance roles, wherein their focus was on ensuring effective controls and validations of outputs but ignoring the benefits. At times, where interest in benefits was shown by the senior executives in governance roles, it was more of a personal nature rather than being a mandatory accountability imperative for benefits.

This study identified the limited role of a business case and the importance of the benefits identified in it. While discussing the challenges with benefits ownership chapter 5, it was pointed out that some SROs showed a lack of interest in the contents of a business case despite notionally being the business case owners. The PM literature states that the business case plays an important role in the initiation process of a project requiring investment decisions (Einhorn et al., 2019, 2020; Einhorn & Marnewick, 2019; Zwikael & Smyrk, 2015). However, the present study found that, in practice, the business case was often employed merely as a project proposal initiation document only to obtain the required funding. The findings of this study echo a similar culture in the British public sector organisations; as Bradley (2016) states, 'there is a strong culture of 'we will do benefits because we need a business case to secure the funding' (p. 324). A similar mindset prevailed in the participating Australian public sector organisations.

It is noted in this study that business cases were often developed with limited consultation with the key stakeholders, resulting in poor benefits identification and benefits ownership by the end users. The importance of the business case diminishes soon after the initiation of the project (Einhorn, 2020). The business case would lose relevance because the focus of the project governance and PM team would turn to output delivery. With the relegation of the business case to the backburner, the benefits listed in it would also lose relevance because the delivery of the outputs was the measure on which the accountability of the project team and senior executives in governance and benefits owner's role was based.

In contrast to a weaker role of the business case in practice, the PM literature recommends employing the business case for achieving strategic benefits (Einhorn et al., 2019) and using the business case for effective project governance and success (Musawir et al., 2017). For Einhorn and Marnewick (2016), a business case contributes to project success by minimising risks and the impact of project failure. Rolstadås et al. (2014) maintain that a business case enables effective governance and contributes to successful benefits realisation. Söderberg (2020) calls the business case ‘a beginning of the end’ (p. 1), but, currently, there is a lack of evidence as to why, in practice, the business case loses its relevance soon after project approval. Thus, Marnewick and Marnewick (2022) have called for more research to understand why the business case is not revisited in practice during project implementation and why there exists a gap between research and practice regarding the role of a business case during the project life cycle. The present study provides some answers to these questions by saying that, in practice, the business case becomes less relevant because there is a lack of accountability for the claims made in a business case, and the focus often turns to the delivery of outputs because outputs are where the accountability of senior managers rests. Further, the realised benefits, if any, are not linked back to the business case to demonstrate the flow of value into the organisation by linking benefits to the organisational objectives.

The participants in the present study criticised the lack of effectiveness of current assurance practices within their organisations (see Chapter 6). Most participants pointed out that the current project and program assurance practices were a barrier to effective benefits realisation. The PM literature lacks discussion on the efficacy of gateway reviews in general and their impact on benefits realisation in the Australian public sector in particular. In the organisations participating in this study, gateway reviews were conducted with the aim of providing independent assurance and advice to improve the delivery and implementation of projects and programs. The research participants reported that organisations spent substantial resources to comply with review requirements, but they expressed dissatisfaction with the outcomes of these reviews.

As per requirements, a Gateway Review 5 is generally held six to twelve months after the commissioning of the product(s) or the introduction of the service when evidence of the benefits is available (DoF, 2017). However, in the participating organisations, a practice contrary to this assurance guideline was found, as, in most cases, the review was routinely conducted close to the end of the project life cycle, at which time review teams would look at the benefits realisation plans instead of the realised benefits. This practice negatively impacted the effectiveness of the assurance process and, in some cases, reduced it to a mere formality. A participant who, as a member of the gateway review team, conducted 14 such reviews in various Australian public sector organisations reported that the reviews in which they were involved were always carried out close to the delivery of the project outputs. Currently, the effectiveness of gateway reviews is dependent on the personal interest of the review team members rather than being a procedural requirement, resulting in inconsistent assurance and accountability for benefits. The assurance process has the potential to be effective if conducted more consistently and at the right time in the benefits management life cycle, as prescribed by the assurance guidelines.

The findings of this research are important for the PM literature because discussions on benefits management inhibitors (e.g., Coombs, 2015; Terlizzi et al., 2017) are limited in the scope of their investigations and findings. Coombs' (2015) study identifies two key inhibitors to benefits realisation in a single case study of one IT project in the public sector. These two inhibitors are the lack of training to effectively use new information systems and resistance to change by users. Terlizzi et al., (2017) studied four organisations in the Brazilian private sector. This research identifies inhibitors to benefits realisation from IT projects in organisations providing finance services. Terlizzi et al., (2017) highlight inhibitors pertaining to unrealistic goals articulated qualitatively in the business case, poorly defined benefits evaluation criteria, uncertainty about how to measure potential benefits and challenges with quantifying benefits. The benefits realisation inhibitors identified by Terlizzi et al., (2017) are important but are limited to IT projects in the private sector and predominantly focus on inhibitors during the project initiation phase, particularly

at the business case level. Compared to the existing literature on benefits inhibitors, this PhD study is more extensive in the scope of investigation. This study identified wide-ranging benefits inhibitors around policies and practices pertaining to all phases in the project life cycle and beyond. The significance of this research lies in its focus on Australian public sector organisations and the large number (i.e., 35) of research participants interviewed, which included project and program managers, senior executives working as SROs and gateway reviewers. This research highlights benefits inhibitors in long-running transformation projects and programs that are larger in scope and have more challenges in managing benefits. Other than corroborating the findings on benefits inhibitors in the current literature, particularly Terlizzi et al., (2017) and Coombs (2015), this present study identifies a wider spectrum of benefits inhibitors relating to organisational policies, management practices and cultural factors in Australian public sector organisations. The following section briefly outlines the findings of this study on benefits inhibitors (for a detailed discussion on benefits inhibitors, please refer to chapter 6, sections 6.1 to 6.1.7).

This study identified various interconnected factors at the organisational level that inhibited effective benefits management life cycle. These impeding policy and procedural practices were linked largely to senior management, who were currently not accountable for delivering projects and program benefits. The senior executives, through their governance roles, did not exercise their authority and influence to make benefits management as important as the delivery of the project outputs. The senior executives needed to make a paradigm shift by providing governance for benefits while ensuring the outputs were delivered as planned. A balanced emphasis on outputs and benefits would be possible when the senior executives were made accountable for delivering outputs and benefits equally. The current assurance practices, particularly implemented through the gateway review process, were largely ineffective due to the way the assurance process was implemented in the participating organisations for NPP projects. Similarly, for CIPPs, which were internally initiated by the participating organisations, the assurance processes were not regularly conducted, and these projects were not subject to external assurance scrutiny. The other inhibitors,

such as the lack of resources and skills for realising benefits, could be tackled by senior management when they were convinced that benefits were equally important. The shortage of funds was a symptom of the lack of commitment of senior managers to benefits realisation. The senior executives, as SROs, who own the business case and the benefits of a project, need to play their role in maintaining focus on the business case in which the initial expected benefits claims are made. That will be possible with increased accountability of the SRO for benefits; currently, the SRO's position description and the project and program boards terms of reference focus more on the delivery of the outputs than on the realisation of benefits.

7.6 Benefits Enablers

This study identified various factors that could facilitate benefits management, such as organisational change management, effective PM assurance, top management support for benefits and a proactive PMO for benefits management. Most of these enablers are interconnected and require an integrated approach to be effective as benefits enablers. The PM literature highlights enabling conditions within organisations for effective benefits management (Aubry et al., 2017; Badewi, 2016; Bradley, 2010, 2016; Chih & Zwikael, 2015; OGC, 2008; Remenyi & Sherwood-Smith, 1998; Serra & Kunc, 2015; Ward & Daniel, 2012; Zwikael & Meredith, 2019; Zwikael & Smyrk, 2012, 2019). This study found close intersectionality between these enablers and highlighted the need for an integrated benefits management framework.

One key enabler that requires an integrated approach (Hornstein, 2015; Maylor et al., 2006; Pellegrinelli, 2002; PMI, 2014) is an organisation-wide culture of change management because 'the organisational culture ... that creates the right environment to influence the successful achievement of benefits is important' (PMI, 2014, p. 5). Crawford et al. (2003) highlight the challenges of the Australian public sector environment in Australia, which are multifaced and complex. They further state that, to manage change effectively, an organisation requires building and embedding a strategic capability, which can be achieved by 'changing organisational structures, capabilities, culture and processes' (Crawford et al., 2003, p. 443). According to the analysis of data in the

present study, 14% of participants referred to organisational change management practices as one of the key enablers for benefits realisation. It is important to point out that these interviewees were the consultants engaged by the participating organisations to implement various major programs. This evidence suggests that the consultants were more aware of the current trends in the PM literature than the long-term employed PM professionals. Those employed on a long-term basis in the participating organisations did not mention organisational change management as an important factor for benefits realisation. However, when they were specifically asked, they did acknowledge that organisational change management was critical for realising benefits. This reveals that the long-term employed PM professionals in the participating Australian public sector organisations were less informed of the current research (Bradley, 2016; Ward & Daniel, 2012) and the practices of their professional counterparts in the consultancy sector. This lack of awareness of PM research by the PM professionals could be attributed to the absence of change management in major benefits management frameworks (NSW Government, 2015; OCG, 2008; PMI, 2017; The Treasury, 2017, 2019). Most of the major benefits management frameworks, apart from the Cranfield process (Ward & Daniel, 2006), Bradley (2016) overlooked major role of change management in the benefits management life cycle. This highlights that the current benefits management frameworks are also out of sync with current developments in the PM literature.

The discussion on managing organisational change is linked to the question of whether benefits should be managed at the level of projects (Marnewick, 2016), programs (Mossalam & Arafa, 2016; Serra & Kunc, 2015), or portfolios (Breese, 2012; Dalcher, 2012). In practice, benefits were managed at the level of programs because, in some cases, multiple projects would be contributing to the benefits of a program, and it may involve inter-organisational projects as well. Thus, it was practically a more realistic expectation to manage benefits in programs than at the level of individual projects. Challenges with the role of benefits ownership (discussed separately in this chapter and Chapter 5) also mean that it makes more sense to manage benefits in programs than in projects. This study found more clarity in practice on managing benefits in programs, whereas, in

the PM literature, opinions vary between managing benefits in projects (Marnewick, 2016), programs (Mossalam & Arafa, 2016; Serra & Kunc, 2015) and portfolios (Dalcher, 2012, Breese, 2012), though the evidence for managing benefits in portfolios is thin. Similarly, in practice, there was no evidence of managing benefits in portfolios, possibly because most of the Australian Government agencies lacked P3M3 maturity (Young et al., 2014).

There is an expectation that project, program, change and operations managers should work closely to orchestrate change in the organisation for realising benefits (Cooke-Davies, 2002; Hornstein, 2014; OGC, 2009; Reiss et al., 2006). But, in practice, this study discovered a disconnect between the project, program and change managers, which is consistent with the rate of difference in opinions among the long-term employed PM professionals and those from a consulting background. There was an awareness among the PM professionals of the significant role of organisational change management, but this awareness was yet to be adopted as practice. The research participants acknowledged a strong need for close coordination between program managers and change managers (Bradley, 2016; Ward & Daniel, 2012) long before the project outputs were to be delivered so that proper change planning could be carried out in time. The present study found that current change management plans did not facilitate integration through effective coordination and communication between the program and operations managers, resulting in poor benefits realisation. The operations managers' lack of interest and participation in change management activities was caused by insufficient funds and skills in benefits realisation.

Top management support was highlighted as a critical success factor for project success (Atkinson, 1999; Jha, 2011; Lim & Mohammed, 1999; Mantel et al., 2008; Pinto & Slevin, 1988; Rolstadås et al., 2014; Shenhar, 2001; Young & Jordan, 2008; Young & Poon, 2013; Zwikaël, 2008). There is a lack of discussion in the PM literature on the significance of top management support for managing benefits, although Zwikaël and Meredith (2019), Young et al. (2017) and Chih and Zwikaël (2015) highlight senior executives' leadership and support as an enabler for aligning benefits in their framework. Young et al., (2017) studied the possibilities of implementing

benefits management in P3M3 to enhance project success. They state that top management support plays a key role in the implementation of benefits. Young et al.,'s (2017) conclusions confirm the findings of Young and Jordan (2008) and Young and Poon (2013) on the key role of top management support in such initiatives. Young and Jordan (2008) state that, for project success and subsequent organisational change, top management support is one of the most important success factors, particularly for inter-organisational projects. Young and Poon (2013) assert that top management support is more critical for project success than other traditional success factors.

Top management support for benefits realisation is critical in necessity and sufficiency (Young et al., 2017) in the participating organisations. Zwikael and Meredith (2019) highlight the importance of top management support in effectively setting target benefits during the front-end phase. In the present study, top management support worked at various levels as the interest in benefits by senior executives sent a strong message to all involved in managing projects and programs. The support of top management was seen by 97% of the participants in the form of funds for carrying out benefits management activities, training of functional and operational managers, maintenance of benefits management teams at the PMO, and the regular training of senior executives on benefits management. In two of the participating organisations, the PMO proactively contributed to benefits management, and top management provided the required resources to maintain the benefits management team and facilitate training of the senior executives on benefits and other PM professionals.

The research participants reported that, in a majority of the organisations, PMOs worked in delivery branches, which resulted in PMOs becoming overly delivery focused (Arto et al., 2011; Hill, 2004; Pellegrinelli & Garagna, 2009; Serjeeva & Ali, 2020), and were missing the strategic role, such as participation in project selection to achieve organisational objectives, development of the business case, and facilitating benefits management. PMOs failing to play strategic role highlights the challenges with low PMO maturity in Australian public sector organisations (Young et al., 2014). Further, the delivery focused PMOs, in fact, reflected the top management's

preference to deliver the outputs rather than benefits because the senior executives' and the program managers' performance was measured on projects completed on time and at cost. This indicated that practice still predominantly follows the traditional triple constraint to measure project success. However, in at least one organisation, there was a realisation that the PMO was not playing its strategic role while functioning in the delivery branch, and management decided to relocate the PMO to the business and strategy division. Based on the effective role that the PMOs played in benefits management life cycle processes in two participating organisations, it can be concluded that with the availability of resources, a PMO can be an effective benefits enabler.

In the participating organisations, benefits management maturity (Ward & Daniel, 2012) was found to be one of the major challenges, and it is expected that an empowered PMO could help make progress towards achieving benefits management maturity. PMOs can facilitate integration (Artto et al., 2011; NSW, 2015) of benefits into the entire project life cycle through benefits managers or benefits management teams. PMOs can contribute by providing PM documentation, training, centralised benefits management, consolidation of governance and reporting for benefits (Pellegrinelli & Garagna, 2009) on benefits tracking and realisation. PMOs can facilitate coordination and communication between program managers and change managers for effective change management to enable benefits realisation. It is about time that the PMO extended beyond its traditional role and became the centre of excellence, as proposed by Hill (2004), in a PMO competency continuum.

As discussed above, this study identified three benefits enablers: organisational change management for benefits realisation, top management support and a proactive PMO for managing benefits. In this study, organisational change management was identified by many research participants as a key benefits enabler, and the participants considered the current change management practices insufficient and ineffective. In the PM literature, various studies (e.g., Hornstein, 2015; Maylor et al., 2006; Pellegrinelli, 2002; PMI, 2014) emphasise the organisation-wide culture of change management but do not specifically mention change for realising benefits.

Most benefits management frameworks, with the exception of the Cranefield Process (Ward & Daniel, 2006), did not highlight organisational change management as an important factor in benefits management. Recent studies on benefits enablers (e.g., Torres, 2021; Williams et al., 2023; Williams et al., 2020) discuss various benefits enablers, but these do not include organisational change for realising benefits, except Marnewick and Marnewick (2022), who include behavioural change as one of the three benefits enablers. Williams et al. (2020) discuss benefits management frameworks as benefits enablers, and Williams et al., (2023) highlight the SRO as a benefits enabler. Torres (2021) and Winch and Leiringer (2016) identify project owners' capabilities as benefits enablers. The present study confirms the findings of Williams et al. (2023) on the significance of the SRO in managing benefits effectively in the discussion on the Benefits Ownership theme, where this study argued for redefining the SRO's role along with robust governance for benefits. Whereas most authors (e.g., Marnewick & Marnewick, 2022; Torres, 2021; Williams et al., 2023; Williams et al., 2020) focus on project execution, Zwikael and Meredith (2019) suggest more efforts be directed towards developing formal processes for the front end in the form of an organisational project benefits management framework. The development of an organisational project benefits management framework would help to streamline key benefits management activities, such as benefits identification and formulation. The findings of the present study confirm and extend the recommendation of Zwikael and Meredith (2019) by demonstrating that the success in realising benefits depends on how clearly the benefits were identified and formulated during the initiation of the business case.

This present study found that top management support was a critical benefits management enabler in the participating organisations. However, this study found that the research participants judged the top management support by how the management allocated the required resources for benefits management activities. In one of the participating organisations, where the participants claimed to have a comparatively higher rate of benefits realisation, they attributed this success to top management support in the form of adequate funds for benefits realisation activities. In the PM

literature, top management support has been substantially discussed as a critical success factor in projects (e.g., Mantel et al., 2008; Rolstadås et al., 2014; Shenhar, 2001; Young et al., 2017; Young & Jordan, 2008; Young & Poon, 2013; Zwikaël, 2008). However, the role of top management support in effectively managing benefits has largely been ignored in literature, with the exception of Chih and Zwikaël (2015) and Young et al. (2017), who highlight the significant role of top management support in managing benefits. In recently published studies (e.g., Williams et al., 2023; Williams et al., 2022), top management support has not been listed as a benefits enabler. This present study extends research by Chih and Zwikaël (2015) and Young et al. (2017) and argues that top management support is important in necessity and sufficiency (as pointed out by Young et al., 2017) in the form of requisite resources.

A well-resourced and proactive PMO as a key benefits management enabler is closely associated with the role of top management support in enabling benefits. This study found that the research participants sought a proactive role for a well-resourced PMO in managing benefits from initiating business cases to realising benefits. In two participating organisations, the PMO played an active role in benefits identification, in training PM professionals and executives and in supporting benefits realisation activities. In one organisations, the PMO had a benefits management team led by a benefits manager, who coordinated all activities with the change managers and operation managers. The present study confirms the findings of Badewi (2022), who proposes using the benefits manager's role to steer benefits management at the portfolio level. Similarly, this PhD research proposes basing a benefits manager at the PMO to provide support and coordinate all activities during the benefits management life cycle.

In summary, this study highlighted three key benefits enablers in the participating organisations: effective organisational change management; top management support for managing benefits; and a proactive, adequately resourced and empowered PMO. The support of top management can be considered the enabler of all benefits enablers because the top management is expected to provide strong leadership, demonstrate its commitment to benefits management through

supporting organisational change management and empowering the PMO to play active role in all processes of benefits management life cycle and as the benefits and change management facilitator.

7.7 Chapter Summary

This chapter discussed the research findings and compared them with the existing PM literature, highlighting where the new findings contributed to the PM literature. This chapter began with a discussion of the benefits management life cycle and confirmed the findings of the extant literature that organisations largely struggled with managing benefits overall. This study found that the challenge that began with the initial benefits identification and formulation persisted throughout benefits management life cycle processes such as tracking, measurement and realisation. This study contributes to the literature by revealing the underlying organisational factors that make managing benefits a challenging task from the beginning till end. This study shows that some benefits management processes are performed just to comply with mandatory requirements, thus turning them into a mere formality instead of being a meaningful and integrated process.

Aligning benefits to organisational strategic objectives morphed into a formality through the loose mapping of benefits to strategic organisational objectives, which were at times ambiguous or changed frequently, rendering this important step a mere box-ticking exercise. This study contributes to the existing PM literature by highlighting two key benefits management processes—poor benefits ownership and ineffective governance—that centred around project output delivery and largely ignored realising benefits. This chapter highlighted that benefits ownership and governance were interlinked processes, wherein the senior executives were found wanting in their commitment to benefits management due to the lack of accountability for realising benefits.

This study highlighted the various benefits inhibitors in more detail than available in the existing literature, thus helping to inform policymakers to address existing barriers to effective benefits management in the participating organisations in particular and the Australian public sector in general. This study also highlighted three key benefits enablers, which should be enhanced further to overcome the benefits inhibitors. This study also recommends that the PM literature on

benefits management divert its research focus to help practice overcome roadblocks to effective benefits management. The discussion in this chapter demonstrated how this study addressed benefits management in a larger spectrum, highlighting the current challenges in practice by building an overall picture of benefits management, thereby filling the existing gaps in the PM literature, which has so far only discussed benefits management in limited snapshots.

Chapter 8: Conclusions and Implications

8.1 Introduction

The current PM literature offers limited empirical research on benefits management practices in the Australian public sector. The main objective of this study was to investigate current benefits management practices in the Australian public sector, with the aim of making the PM literature more representative and reflective of practice. To achieve this objective, this study asked two main questions, each of which is answered through reference to the sub-questions, discussed in detail in the following sections:

1. How is benefits management being practised in the Australian public sector?
 - 1.1. How are project benefits identified and formulated in the Australian public sector?
 - 1.2. What is the role of the benefits owner in the project benefits management life cycle in the Australian public sector?
 - 1.3. What is the role of governance in project benefits management in the Australian public sector?
2. What are the factors that impact the effective use of benefits management in the Australian public sector?
 - 2.1. What are the factors that inhibit the effective use of benefits management in the Australian public sector?
 - 2.2. What are the factors that enable the effective use of benefits management in the Australian public sector?

While answering the above questions, this study identified the following key findings, summarised below, and expanded upon in the following section:

- The participating organisations struggled with benefits identification and formulation due to the lack of understanding of benefits management, lack of skills to accurately articulate benefits and limited consultation with the key stakeholders.

- Project benefits tended to only be loosely aligned to organisational strategic objectives because organisational objectives were often ambiguous and unstable, making it difficult to translate strategic objectives statements into measurable project benefits.
- Benefits realisation was a major challenge in all participating organisations due to poor benefits tracking and measurement, the lack of senior management interest in accountability for realised benefits and a shortage of skills and resources for benefits realisation activities.
- There tended to be poor benefits ownership by senior executives performing the role of the SRO due to a lack of benefits owner accountability, pressure to deliver a large number of projects in a short duration of time and weak assurance around benefits realisation.
- The main focus of project governance processes was centred around ensuring the delivery of the project outputs, consequently devaluing benefits. The governance for benefits was inconsistent due to a lack of understanding of governance roles and a poor understanding of benefits by the executives.
- There were seven leading inhibitors of effective benefits management
 - the lack of senior management interest in accountability for benefits
 - negative impact of contractor engagement terms on benefits management
 - more focus on the delivery of outputs than benefits
 - practical disconnect between the business case and benefits management
 - poor understanding of outputs, outcomes and benefits
 - lack of resources for benefits realisation
 - ineffective assurance process for benefits realisation.
- There were three key enablers of benefits management
 - effective organisational change management for benefits realisation
 - top management support for benefits management

- a proactive role of the PMO for benefits management.

8.2 How Are Benefits Identified, Tracked and Realised in the Australian Public Sector?

The present study found that the participating organisations struggled with benefits identification and formulation due to various factors, such as limited consultation during business case development, the lack of contestability for benefits claims and a lack of skills among the PM professionals in articulating benefits statements quantitatively. This finding confirms previous research (e.g., Bradley, 2016; Chih & Zwikael, 2015; Li et al., 2022; Marnewick, 2016), which has found that organisations face challenges in benefits identification and formulation. However, the research presented here goes further by highlighting the reasons why these organisations struggle with benefits identification and formulation. This study revealed that, in the participating organisations, project business cases were initiated by the strategy and business areas, with limited consultation with the key stakeholders, such as the PMO and the delivery areas, who could have otherwise contributed to articulating the benefits statements measurable terms.

This study found that the participating organisations lacked PM professionals with benefits management skills, resulting in the development of benefits statements that focused on outcome statements rather than quantitatively articulated benefits statements. This study also found that the current processes used to identify benefits during business case development were carried out mainly only to comply with the mandatory requirements for project approval instead of considering benefits identification as an initial stage of an integrated benefits management process, which would be carried out till the completion of the benefits management life cycle. This study identified two main types of projects in the participating organisations: NPPs and CIPPs. The process of benefits identification and formulation in these two project types differed. In NPPs that were initiated by the PM&C or the Minister's office, benefits were predefined but poorly identified and formulated, which caused challenges for benefits tracking and realisation. CIPPs were internally initiated projects for which benefits were identified as a mere formality to fulfil mandatory requirements,

and, in some cases, benefits were exaggerated to ensure business approval. This study also revealed the practice of sidelining the business case soon after project approval, at which point all energies were typically diverted to the delivery of the project outputs, leaving the business case as something that was only referred to when additional funding was required. With the business case sidelined and all focus turned to the delivery of project outputs, there was a tendency for benefits statements in the business case to also be shelved. This study contributes to the literature by filling the gap identified by Marnewick and Marnewick (2022), who call for more research to understand why the business case is not revisited in practice during the project implementation. They state there is a lack of evidence as to why, in practice, the business case loses its relevance soon after project approval.

This study identified two main reasons why practice ignored the business case in favour of a focus on the delivery of the project outputs instead of outcomes and benefits—namely, the release of funding based on achieving the key milestones and the legacy of traditional definitions of project success. This study highlights the need for practice to respond to calls in the PM literature for the inclusion of outcomes and realised benefits as project success criteria. For example, Zwikael and Smyrk (2011, 2019) propose extending the traditional project success criteria to include outcomes and benefits and argue for a shift in PM focus from outputs to outcomes and benefits. This study also revealed the policy and procedural inertia of practice, which keeps following the traditional definition of project success, remaining largely aloof with respect to current debates in the PM literature on evolving project success criteria that include realising benefits, as recommended by Mossalam and Arafa (2016) and Zwikael and Smyrk (2012). This study contributes to the PM literature by highlighting current benefits management practices, the policy imperatives that drive current PM practices, and similar practices in the public sector globally.

This study also found that aligning project benefits to organisational strategic objectives was carried out ineffectively for three reasons. First, benefits were not accurately identified and formulated. Second, it was difficult to translate ambiguous organisational objectives into

measurable project and program benefits. Third, in some cases, strategic objectives were frequently revised due to mergers and restructuring of the organisations. The PM literature highlights the importance of aligning benefits to the organisational objectives (e.g., Ansari et al., 2015; Chih & Zwikael, 2015; Haniff & Galloway, 2022; Williams et al., 2019), but this study contributes to the PM literature by identifying various challenges faced by practitioners in aligning benefits to the organisational objectives. Although acknowledging the need for organisations to change their strategic direction in response to a shifting context, this study identifies that clear and stable organisational objectives facilitate translating these organisational objectives into project and program objectives and benefits.

This study revealed that, currently, aligning project benefits to organisational objectives was sometimes merely a formality. In order to make aligning benefits a more meaningful exercise, Marnewick (2016) suggests a closed-loop process, starting with the identification of strategic objectives and ending with measuring the realised benefits against strategic objectives to demonstrate the flow of value into the organisation. This would contribute towards the integration of benefits management into the PM processes, as suggested in the PM literature (e.g., Einhorn et al., 2020; Marnewick, 2016; Zwikael & Smyrk, 2012).

Ineffective benefits identification also has implications for benefits tracking, measurement and realisation. This study uncovered various organisational barriers that impeded tracking and measuring benefits and ultimately hindered realising the benefits effectively. This study revealed that there was a lack of clarity in the participating organisations as to who should track and measure the intermediate benefits. Mosallam and Arafa (2016) suggest that ‘the Project Manager should trace benefits all along the whole project management life cycle’ (p. 310), but the present study challenges their assertion as the project managers in the participating organisations were found mostly to be contracted professionals who would join the project after project approval, reducing their sense of ownership of some of the benefits. In addition, they were contracted only to deliver project outputs on time and at cost, not to deliver benefits. Benefits tracking, measurement and

realisation were not included in the terms of their contracts; consequently, project managers focused only on the delivery of the project outputs. One option for addressing this would be to assign responsibility to the program manager for tracking and measuring project benefits during the implementation phase for those projects that are managed under larger programs because programs have longer life cycles. However, for standalone projects, particularly implemented by the contracted PM teams, the PMO should coordinate benefits realisation with the operations managers. Though the PM literature suggests that operations managers should be responsible for benefits realisation after the delivery of the project outputs to the end users, this study revealed that operations managers did not have the required skills and resources to realise benefits in the participating organisations.

This study revealed why benefits management was not prioritised by senior management in the participating organisations, particularly because of the lack of accountability for benefits. Where senior management were considered accountable for project results, it was typically accountability for spending and not realised benefits. In addition, it was found that project governance tended to focus on outputs instead of benefits, further undermining accountability. The study found that poor benefits management was partly because of the initial processes, such as benefits identification, and the alignment of these benefits to the organisational objectives was often carried out merely to comply with mandatory requirements instead of being a component of integrated benefits management, further undermining effective benefits management practices. Consequently, other processes of the benefits management life cycle, such as benefits tracking and realisation, also suffered. This study highlights the need to implement benefits management in an integrated framework in the participating organisations, as recommended in the PM literature (Badewi, 2016; Breese, 2017; OGC, 2008; Serra & Kunc, 2015).

8.3 What Is the Role of Benefits Owner in Benefits Management Life Cycle in The Australian Public Sector?

The literature review for this study revealed a brief discussion on the role of the benefits owner in managing benefits. Meredith and Zwikael (2018) highlight inconsistent and conflicting terminology used for various PM roles, including the benefits owner. Meredith and Zwikael (2019) recommend the nomination of a benefits owner at the outset. This study identified that a consensus is yet to be developed in the PM literature as to who should be identified as a benefits owner. Morris (2013) and Krane et al., (2012) identify the project owner as a potential candidate for benefits owner. Breese et al., (2020) name the project sponsor for the benefits owner's role, while Winch and Leiringer (2016) highlight the capabilities of the project owner. The present study concludes that the current PM literature lacks discussion on how benefits owners perform their roles in practice in the Australian public sector organisations. This study posed the following question to fill the existing gap in the PM literature on the performance of the benefits owner: What is the role of the benefits owner in the benefits management life cycle in the Australian public sector?

This study found that the benefits owner had a key role in managing benefits in the participating organisations. The benefits owner, also called the SRO in the Australian public sector organisations, was a business case owner and accountable for benefits listed in the business case (DoF, 2020; DiBartolomeo, 2017; IPA, 2019; OGC, 2009). This study revealed that a majority of the research participants expressed a lack of satisfaction with the current performance of the SROs with regard to benefits realisation. In the participating organisations, a typical SRO would manage 10–15 multimillion-dollar projects in a program, and they were found to be more interested in the delivery of the project outputs than realising benefits because their performance was measured on the former.

This study contributes to the PM literature by highlighting the current practices of benefits owners in the participating organisations, whereas the existing PM literature is limited to discussion as to who should be a benefits owner, without elaborating on how benefits owners carry out their

roles and responsibilities in practice. This study revealed that the SROs direct all their efforts to the delivery of outputs instead of realising benefits because the SRO's measured performance largely depended on project completion on time and at cost. This study found that there was a lack of interest by the senior executives in the SRO's accountability for benefits. This would also contribute to reasons why the SROs did not consider realising benefits as important as project output delivery.

The extant literature has lacked information on the challenges faced by SROs in practice while performing their roles as benefits owners—a gap that this study contributes to closing. This study revealed that SROs were under pressure to deliver a large number of projects on time and to quickly move on to new projects. They had no incentive or time to keep track of benefits that could be realised six to twelve months after the project completion, other than compliance with the assurance process (DoF, 2017), which was something that did not act as a significant motivator. This study contributes to the PM literature by drawing focus to the performance of benefits owners rather than just discussing who could be a benefits owner. This study revealed that the current role and responsibilities of the benefits owners were largely aimed at ensuring the delivery of the project outputs, and there was a visible lack of emphasis on realising benefits in the position description of the SRO in Australian public sector organisations. This study recommends that, in practice, a balance in the responsibilities of SRO for output delivery and benefits realisation is created.

8.4 What Is the Role of Governance in Project Benefits Management in the Australian Public Sector?

Previous researchers have recognised the important role that project governance plays in complex organisational settings to ensure projects remain aligned with the strategic objectives of the organisation (Musawir et al., 2017; Riis et al., 2019). Project governance is recognised as a nascent area that has only recently started receiving increasing attention (Ferrer et al., 2021; Gemünden, 2016; Volden & Andersen, 2018; Volden & Samset, 2017). There are calls for the current limited purview of project governance to be expanded to include benefits realisation (e.g.,

Marnewick, 2016). This study posed the following question to explore the role of project governance in managing benefits in the participating Australian public sector organisations: What is the role of governance in project benefits management in the Australian public sector?

This study highlighted that governance played a critical role in the participating organisations to ensure projects were completed on time and at cost, but it found that a similar focus was lacking on realising benefits from these projects. This study revealed that the current governance practices in the participating organisations were problematic because of an overemphasis on project output delivery at the cost of realising benefits. There was a tension between the two roles that senior executives played in managing the day-to-day organisational matters while presiding over the program and project governance boards. These executives tried to perform their project and program governance roles in a BAU management style, which conflicted with the objectives of project and program governance, according to which they were expected to instigate change in current practices to realise benefits. This tension was possible because many executives sitting on governance boards lacked experience in managing large programs resulting in poor decision-making. This study also found that there was a lack of understanding of the demands of governance among the senior executives performing governance roles. This study emphasises the need for the professional development of senior executives so that they can perform governance roles more effectively and maintain a healthy balance between their managerial and governance roles. It may also entail changes in the terms of reference for project and program board members.

This study also found a lack of guidance in the PM literature for governance practice to be more effective in managing benefits, though researchers have more recently started highlighting the importance of governance for benefits (Badewi, 2016; Mossalam & Arafa, 2016; Serra & Kunc, 2015; Young et al., 2014; Zwikael & Smyrk, 2019; Zwikael et al., 2018, 2019), though this shift has yet to be adopted by governance in practice. The PM literature has begun to highlight the current challenges of practice in managing benefits (Bradley, 2016; Chih & Zwikael, 2015; Li et al., 2022; Marnewick, 2016). This study found that practice was slow to respond to the paradigm shift

advocated in the literature that has turned the focus of PM processes from outputs to outcomes, as suggested by Zwikael and Smyrk (2019, 2011). This study highlights that research has been less responsive to guide practice in overcoming governance challenges for realising benefits, and there is an urgent need for action research or other practice-based research in governance, whereby both research and practice can work together to cross-pollinate and learn from each other. The blending of research and practice will make the PM literature more relevant to practice and enable practice to keep abreast of current debates in the literature. The research findings indicated that project governance was partly responsible for an overemphasis on the delivery of project outputs, relegating benefits management to the fringes. These research findings on governance practices in the participating organisations are significant, as project governance is a growing area in PM literature (Ferrer et al., 2021; Gemünden, 2016; Volden & Andersen, 2018; Volden & Samset, 2017). These findings shed light on the current project governance practices in the participating organisations and their impact on managing benefits effectively.

In summary, this study highlighted the current project governance practices in the Australian public sector organisations, wherein the focus of governance processes was on ensuring the delivery of project outputs. The extraordinary focus of governance on deliverables was due to the inertia of the traditional definition of project success, and the performance evaluation of the senior executives in governance roles and SROs was based on the delivery of a large number of projects on time and at cost. This study contributes to the PM literature by identifying senior executives' motivations and incentives in governance roles to deliver project outputs over benefits, existing tensions between management as usual and the demands of leadership in governance roles to instigate change in organisations for realising benefits effectively. The performance of governance roles by the senior executives becomes more challenging when they have not managed large programs and lack experience in the PM space, highlighting the need for professional development for executives in such roles.

8.5 What Are the Factors that Inhibit the Effective Use of Benefits Management in the Australian Public Sector?

Research Question 2 aimed to identify the barriers and enablers of benefits management in the Australian public sector organisations. This study identified seven key benefits management inhibitors and three major benefits enablers in the participating organisations, which will be discussed below respectively.

The benefits inhibitors are:

- the lack of senior management interest in accountability for benefits
- negative impact of contractor terms on benefits management
- poor understanding of outputs, outcomes, and benefits
- more focus on outputs instead of outcomes and benefits
- lack of resources and skills for benefits management
- practical disconnect between the business case and benefits management
- ineffective assurance process for benefits.

The lack of senior management interest in accountability for benefits stood out as a major benefits inhibitor. The weaker commitment of the senior executives to benefits had exacerbating flow-on effects to many other inhibitors, such as the lack of resources for benefits management activities and the lack of skills for managing benefits. This study revealed that the lack of accountability for benefits was linked to the existing culture of delegation of authority around the spending of money without accountability for benefits. This lack of accountability also affected the role of the SRO as a benefits owner, whose performance was linked to project completion on time and at cost instead of demonstrating progress on benefits realisation. The lack of accountability for benefits resulted in a weaker benefits assurance process, particularly for CIPPs, which were internally initiated in the organisations by the SRO as the project owner. For CIPPs, a PIR was an assurance mechanism in the participating organisations. However, in many participating organisations, PIRs were either not conducted or were carried out as a mere formality. SROs were

expected to initiate a PIR, and it was reported that, in cases where the SROs were already aware of poor or no benefits realisation, PIRs were not conducted at all for fear of the negative impact on their career aspirations.

This study extends our existing understanding of various benefits management inhibitors in the Australian public sector. However, this study will be incomplete without suggesting possible solutions to these inhibitors. These solutions are based on various suggestions by the research participants. The solutions make an important contribution to our knowledge on how to effectively manage benefits inhibitors and create an enabling environment to effectively manage benefits.

Table 8.1 presents an action plan for each benefits management inhibitor identified by this research.

Table 8.1 Benefits Inhibitors and Solutions

Inhibitors	Solutions
1 - The lack of senior management interest in accountability for benefits	<ul style="list-style-type: none"> • Senior executives’ performance should be measured on the basis of benefits realised from projects and programs. This can be ensured by linking senior executives’, such as the SRO’s, performance goals with the program’s performance goals. • Make benefits owners responsible for realising benefits from the project outputs used in their operations areas. • Project and program governance should make reporting on intermediate benefits tracking mandatory during the implementation phase. • Program managers should be made responsible for benefits reporting to program boards during implementation.

<p>2 - Negative impact of contractor terms on benefits management</p>	<ul style="list-style-type: none"> • Terms of contracts for consultants and other contracted PM professionals should include benefits realisation activities, particularly when operations managers lack skills and resources for benefits realisation.
<p>3 - Poor understanding of outputs, outcomes and benefits</p>	<ul style="list-style-type: none"> • Senior executives and PM professionals should be provided training on managing and realising benefits. Such training can be managed and provided by the PMO.
<p>4 - More focus on outputs instead of outcomes and benefits</p>	<ul style="list-style-type: none"> • Project controls and management mechanisms such as governance should give equal emphasis to delivering project outputs, outcomes and benefits.
<p>5 - The lack of resources and skills for benefits management</p>	<ul style="list-style-type: none"> • Operations managers must be provided with resources and skills if they are expected to carry out benefits realisation responsibilities. • Alternatively, a benefits management manager or benefits auditor and, where appropriate, a benefits management team based at the PMO should centrally coordinate with the change managers and operations managers for benefits realisation activities.
<p>6 - The practical disconnect between the business case and benefits management ineffective assurance process for benefits</p>	<ul style="list-style-type: none"> • The business case must be used as a basis for project implementation reviews and gateway reviews for project assurance processes. • The business case be regularly updated if benefits change due to scope changes and other factors.

	<ul style="list-style-type: none"> • The project owner must be held accountable for realising the business case.
7 - Ineffective assurance process for benefits	<ul style="list-style-type: none"> • Gateway review five, must be conducted between six and 12 months after the delivery of the project outputs, and it should review the realised benefits on the ground instead of reviewing only the benefits plans before the delivery of the project outputs. • Project implementation reviews must be conducted regularly and between six and 18 months after the project outputs are delivered. • Failure to realise benefits must have consequences for the project and benefits owners.

This study also found that the frequent movement of senior executives, particularly SROs, within Australian public sector organisations also negatively impacted the accountability for the benefits claims that were made by the SROs, who had moved out to other roles long before the projects were completed and the assessment for the realised benefits would occur. This study found that CIPPs were not subject to any external or at-arm’s-length internal assurance process to provide impartial accountability for realised benefits. There were various other reasons for the ineffectiveness of assurance of CIPPs, such as the pressure on SROs to move on to new high-priority projects, a lack of resources and skills, and, above all, the lack of accountability of the SRO for benefits in these projects.

For NPP projects, which were mostly externally initiated by the PM&C’s office, the SRO had a key role in facilitating the assurance process in the form of gateway reviews (DoF, 2017). This study found that the gateway review assurance process was strong in structure but less effective in implementation because Gateway Review 5, which exclusively targets realised benefits,

was often conducted close to the completion of the project instead of within the suggested six to twelve months after project outputs have transitioned to BAU, as stipulated in the guidelines. This study concludes that the assurance process through gateway reviews was less effective in achieving its desired objectives because of inconsistent application. The strict implementation of the assurance process largely depended on the interest of the review team members instead of procedural imperatives. The assurance process has the potential to strengthen accountability for benefits in large programs costing AU\$30 million or more, but the DoF provides no policy guidance for assurance on projects under this amount.

Benefits realisation was also negatively impacted due to the limited use of the business case after the approval of the project, and it was referred to only when more money was needed at the end of the funding cycle. The PM research expects operations managers to realise benefits once the project outputs become BAU, but this study revealed that the operations managers had neither the skills nor the resources for realising benefits. This study recommends a centrally located benefits team with requisite skills in benefits management and resources at the PMO to carry out benefits realisation. A dedicated benefits management team can guide benefits identification and formulation during the business case development and help align identified benefits to the organisational strategic objectives more effectively. A benefits management team can productively assist in benefits tracking and inform project governance on intermediate benefits and keep tracking benefits once the project outputs and services transition to BAU.

In summary, this study contributes to the PM knowledge on benefits management inhibitors by highlighting seven key benefits inhibiting factors, as the current literature largely lacks discussions on the inhibitors of benefits management in Australian public sector organisations, with the notable exception of research by Terlizzi et al., (2017) and Coombs (2015). These findings are significant for policymakers because these benefits inhibitors must be addressed to make further progress on implementing benefits management successfully in the participating organisations. This

study informs the PM literature about current challenges faced in practice regarding the effective management of benefits, and it highlights the need to explore the how these barriers can be reduced.

8.6 What Are the Factors that Enable the Effective Use of Benefits Management in the Australian Public Sector?

This study identified three enabling factors that facilitated benefits management in the participating organisations:

- Effective organisational change management for benefits realisation
- Top management support benefits management.
- A proactive role of the PMO for benefits management.

These enabling factors were interlinked, thus requiring an integrated approach to providing an enabling environment for managing benefits effectively. This study highlighted the role of organisational change management in ensuring that BAU effectively uses the project outputs and services, leading to successful benefits realisation. This study outlined that change management necessitates close coordination between project and program managers, change managers and operations managers. The current PM literature largely ignores the relevance of the role of organisational change management in benefits realisation, as most of the major benefits management frameworks (e.g., NSW Government, 2015; OCG, 2008; PMI, 2017), except that of Bradley (2016) and the Cranfield Process (Ward & Daniel, 2006), miss the focus on change management for realising benefits successfully.

This study uniquely identified that PM professionals from a consulting background found organisational change management more important for realising benefits than did their long-term employed counterparts in the participating organisations. However, the long-term employed PM professionals acknowledged the critical role of change management only when they were specifically asked. This indicated that the PM professionals from the consulting background seemed to have a better understanding of the importance of organisational change management for achieving project outcomes and benefits realisation. This finding is important, as it highlights the

role of organisational change management for benefits, which is currently lacking in the existing literature.

This study underlines the importance of the PMO in supporting benefits, right from the initiation of the business case through to benefits tracking and realisation. This study recommends that the PMO extend its reach beyond the traditional role from supporting project output delivery to enabling benefits management. This study supports Serjeeva and Ali (2020) in their call for the PMO to play its role in PM oversight, control, support and innovation. This study revealed that a dedicated benefits management team at the PMO was more effective in the implementation of benefits management, which resulted in encouraging results in benefits realisation in one of the participating organisations.

This study concludes that, if organisational change management and an active PMO are to act as benefits management enablers, they need top management support in the form of resources, leadership and commitment. There is adequate evidence in the PM literature on the role of top management support for project success (e.g., Mantel et al., 2008; Rolstadås et al., 2014; Young & Jordan, 2008; Young & Poon, 2013; Zwikael, 2008), and the significance of top management support for benefits management has started to appear in the PM literature (e.g., Chih & Zwikael, 2015; Zwikael & Meredith, 2019). As Young et al., (2017) state, top management support for benefits realisation is critical. Top management support may, in fact, be called the enabler of enablers.

This study provides information to senior executives about the inhibitors and enablers of benefits so that, when they decide to implement a benefits management framework, they are aware of the enabling actions they need to take to ensure the success of benefits management. These findings also contribute to the PM literature by presenting enablers and inhibitors in more detail than what is currently available. These findings on benefits inhibitors and enablers are expected to instigate further research as to how the inhibiting factors can be reduced and enablers strengthened to manage benefits effectively in the Australian public sector organisations.

8.7 Implications of This Study for Practice

This study engaged with PM professionals to understand their perspectives on what is going on in practice and to weave a rich description of current benefits management practices in Australian public sector organisations. This study provided the PM professionals with an opportunity to reflect on their current practices and to share knowledge with the research community. It is anticipated that the research findings will help senior executives to understand the implications of the current policy focus on the narrow definition of project success based on the delivery of the project outputs. This study helps build a bigger picture of practices in six large Australian public sector organisations and promotes knowledge-sharing of current benefits management practices across organisations. This study recommends adding more emphasis to benefits realisation in the position description of the SRO as a benefits owner.

This study contributes to practice by identifying the key inhibitors and enablers through extensive data collection and data analysis. This study recommends the implementation of benefits management as an integrated framework in the PM life cycle. Benefits tracking can improve if program managers are made responsible for benefits during the project implementation phase as, in most cases, projects contribute to the program benefits. Since, in most of the participating organisations, benefits are managed at the level of programs, program managers are potential candidates for tracking benefits during project implementation. It was found in this study that, after project delivery, operations managers were expected to realise benefits, but, as pointed out earlier, they rarely had the requisite skills and resources.

This study recommends managing benefits centrally at the PMO, where a benefits management team can contribute to the entire benefits management life cycle, and this team can realise benefits even beyond the life cycles of projects and programs. As effective management depends on good coordination between project delivery and change management teams, a proactive PMO can play a beneficial role by mediating between the program and change managers. This

study suggests training for senior executives to effectively perform their governance roles and recommends that the PMO play active role in training and organisational knowledge-sharing.

8.8 Contribution to Project Management Knowledge

The primary outcome of this study is to bring the understanding of benefits management, as portrayed in the research literature and normative guides, closer to the actual practice of PM. Most of the current research on the Australian public sector is based on secondary data (Patanakul et al., 2016; Young et al., 2014; Young & Grant, 2015; Young et al., 2012). The findings presented in this thesis are based on empirical evidence of current benefits management practices in the Australian public sector. This study confirms the findings of the existing literature that organisations struggle with benefits identification and formulation, but it also reveals why organisations continue to struggle and reveals the organisational and procedural causes behind the challenges faced by the participating organisation in managing benefits. This study contributes to PM knowledge by highlighting how poorly identified benefits ultimately lead to unsatisfactory the tracking, measurement and realisation of benefits. The PM literature emphasises the alignment of project benefits to organisational strategic objectives, but this study makes important additions to the literature by uncovering that aligning benefits is challenging due to the ambiguous and sometimes unstable nature of organisational strategic objectives.

This study presents findings on benefits ownership and the challenges associated with the benefits owner's role. In the PM literature, current discussions are limited to suggestions such as who should be identified as a benefits owner and when a benefits owner should be appointed. But this study contributes to PM literature by going beyond these basic debates and explains how the benefits owners work in Australian public sector organisations and what organisational policies and procedures impact their performance as benefits owners.

The research extends the PM literature by highlighting the current project governance practices in the Australian public sector and explains why current governance delivery-focused and what factors prevent it from being governance for outcomes and benefits. It also contributes to PM

knowledge by highlighting how project governance can be improved by increasing accountability for benefits and improving the terms of reference for project and program boards. This study contributes to PM literature by uncovering seven key benefits inhibitors and three main enablers for benefits management and opens up avenues for further research as to how these inhibitors can be reduced and enablers strengthened to effectively implement benefits management in Australian public sector organisations.

This study identified the critical role of top management, project governance and accountability in managing benefits in the participating organisation. The current PM literature discusses the role of top management support for project success, but the present study emphasises the significance of senior management's role in employing project governance and assurance for effectively managing benefits in the Australian public sector. This study has identified various challenges faced by PM professionals in the form of benefits inhibitors and highlights enablers that should be further strengthened for managing benefits effectively. This study adds current benefits management practices to the PM literature and highlights the significance of research with a practice perspective. Similar approaches to practice-based research have been adopted in many associated disciplines, such as governance-as-practice (Brunet, 2019), practice-turn (Schatzki et al., 2001), the practice world (Winter et al., 2006) and strategy-as-practice (Jarzabkowski, 2014; Johnson et al., 2007). In the PM discipline, there were similar calls for studies centred around PM practices, such as actuality-of-projects (Cijmil et al., 2006), project-as-practice (Blomquist et al., 2010; Hällgren & Söderholm, 2011) and the 'doing of the projects' (Buchan and Simpsons, 2020, p. 41) perspectives. The present study investigated benefits management practices in the Australian public sector with a project-as-practice lens and identified many unexplored benefits management practices in the participating organisations. This study demonstrates the significance and effectiveness of research based on a project-as-practice perspective. This study highlights the importance of a cooperative and mutually beneficial relationship between the PM academics, researchers and practitioners. By adopting the project-as-practice approach, this study endeavoured

not only to theorise about practice but also to practice theory where relevant by pointing out how theory can learn from practice and how practice can learn from theory in lived experience. This study contributes to the PM literature by highlighting the importance of benefits management practice in the context of the Australian public sector. It extends the current PM research by examining benefits management practise as a verb instead of a noun (Buchan & Simpsons, 2020) because the objective of this study was to investigate how benefits management is ‘practised’ (verb) in the Australian public sector.

8.9 Research Limitations

This study investigated benefits management practices in six Australian public sector organisations in the Australian public sector. These organisations were selected because of their willingness to participate in this study and their PM portfolio. Almost all the participating organisations were large and had large portfolios of projects and programs. This study presents a snapshot of benefits management practices in the participating organisations, but it is definitely not a sample of the whole sector. The sampling method does allow for the possibility of selection bias, in that Australian public sector organisations with particularly immature benefits management practices may have declined to participate out of concern for exposure of that immaturity.

This study used interviews as a data collection method, which has its inherent limitations, as the interviewees construct reality from their own selective perspective and have a potentially limited recollection of historical events. Interviews also introduce individual bias, which has been mitigated to an extent through the sample size and data saturation. All interviewees were experienced in the Australian public sector and in aspects of benefits management, but the analysis is limited to their recollection of events and processes. Aspects of benefits management that escaped their attention, or were not recollected during the interview, could not play a role in the analysis process.

The findings of this study have limited generalisation. While some aspects could potentially be extended to similar public sector organisations globally with caution, such as in New Zealand,

the UK and Canada, there is less generalisability to other less comparable public sector organisations. Similarly, caution should be exercised when extending these findings to the private sector, where other dynamics may influence the behaviour of the organisations with regard to managing benefits. This study employed thematic analysis to analyse data, with inherent limitations like other inductive and qualitative methodologies, such as case study, ethnography, participatory action research and participatory research.

8.10 Further Research

This study identified the inhibitors and enablers of effective benefits management practices. Subsequent research could consider how these inhibitors could be reduced through the suggested solutions and the benefits enablers strengthened. There is a scope for action research or other engaged ethnographic styles of research sympathetic with a projects-as-practice perspective that will bring researchers and practitioners together to find solutions to current challenges faced in practice in the Australian public sector organisations. A case study approach tracing the narrative of how organisations have managed to overcome inhibiting factors could also be of significant value. Alternatively, having identified inhibitors and enablers in this study, it would be possible for future research to adopt a quantitative approach, surveying a large sample, with a view to understanding the contingent factors that lead to the presence or absence of inhibiting and enabling factors, and to test the degree to which the findings in this study can be extended to other contexts.

This study identified the current role of the benefits owner and of project governance in managing benefits, but further research is needed to explore how benefits ownership can further be improved and how governance can be employed for managing benefits effectively in Australian public sector organisations. There is scope for action research, or other engaged ethnographic styles of research sympathetic with a projects-as-practice perspective that will bring researchers and practitioners together to find solutions to current challenges faced in practice in Australian public sector organisations. Such a study would need to address the role constraints, performance measurement systems and incentives that affect, inhibit or enhance benefits owner behaviour.

This study identified a need for restructuring the terms of contracts of contracted PM professionals to include benefits realisation if they are expected to contribute to benefits realisation. Outsourcing is increasingly being adopted to tackle the lack of skilled PM professionals, and this benefits from the successful practices of the big consulting firms. It will be important to investigate how changed terms of contract can enhance benefits realisation in Australian public sector organisations and how this could be achieved within a financially constrained environment where there may be opposition to introducing additional contractor tasks or extending the contracting period.

This study focused on the Australian public sector. There is a need for similar research in the private sector to investigate current benefits management practices and to explore the scope of learning from practices of the private sector, where the realisation of benefits, particularly financial benefits, is very important. It will be important to investigate how benefits owners and project governance play their roles in managing benefits in the private sector. It will be interesting to find out what lessons the Australian public sector can learn from its counterpart and what benefits management practices can be borrowed from the private sector and implemented by public sector organisations in Australia.

8.11 Research Propositions

Based on findings this study makes the following research propositions:

- 1- The lack of senior management's interest in accountability for benefits is one of the leading reasons for poor benefits realisation in the Australian public sector organisations.
- 2- Poor management of the terms of contracts for hiring PM professionals in the Australian public sector organisations is considered a barrier to realising project benefits.
- 3- A limited role of the business case during the project life cycle and the post-delivery phase results in shifting the vital focus from realising benefits.

- 4- Efforts to manage benefits effectively in the Australian public sector organisations, suffer due to poor understanding of benefits by the senior executives and the PM professionals.
- 5- The lack of resources for benefits realisations activities is interpreted by the PM professionals, as an indication of poor commitment of the senior management to benefits realisation, in the Australian public sector organisations.
- 6- The current preoccupation of the project governance with delivering project outputs is linked to benefits realisation being overlooked.
- 7- The ineffective and premature implementation of assurance mechanism weakens accountability for poor benefits realisation for major programs in the Australian public sector organisations.
- 8- Effective organisational change management create enabling environment for realising benefits more effectively
- 9- Top management support demonstrated through the provision of adequate resources is the most significant enabler of benefits realisation in the Australian public sector.
- 10- A well-resourced and strategically placed PMO enhances success in realising benefits more effectively.

8.12 Chapter Summary

This chapter concludes the thesis with brief conclusions on benefits management practices in Australian public sector organisations. This chapter highlights that Australian public sector organisations are facing challenges in managing benefits due to various practices and policies. This chapter outlines the key roles of benefits ownership and project governance practices that are inherently designed to ensure the delivery of project outputs without giving due importance to realising benefits. This chapter points out that the extraordinary focus on the delivery of project outputs is underpinned by the practice by which senior executives' performance is measured based on the completion of projects following traditional project success criteria. This chapter touches

upon the key benefits inhibitors and the main enablers of benefits management in Australian public sector organisations. This chapter highlights that, in order to implement benefits management effectively in the Australian public sector, the identified inhibitors must be gradually reduced and the enabling factors further strengthened at the organisation level. This chapter outlines the implications of the research findings for PM practice and knowledge, the research limitations, and suggests areas of further research on benefits management in Australian public sector organisations.

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Appendix A: Interview Questions

Thanks for agreeing to be interviewed, and it is assured that the interviewee's name and identity will remain anonymous. You can ask any questions before and after the interview, and you can opt out of the interview at any stage. We are not collecting any demographic data about the participants.

Introduction

This research studies how project benefits management is incorporated in all the phases of the project life cycle and how the outcomes and performance are reviewed at the Completion of projects. Project outcomes/benefits are the value that an organisation expects to gain as a result of investment in projects. This research intends to investigate what processes, practices and frameworks, if any, are employed for project benefits realisation in your organisation. This research also aims to investigate the applicability of benefits management and benefits realisation in practice, so that it can bridge the gaps between theory and practice. To achieve this objective, this study will answer the following questions:

Interview Questions:

Q1 – How the potential project benefits are identified and formulated in your organisation?

Probe question: Who does it, at what stage of the project life cycle, and how are these monitored throughout the project?

Q2 – How the expected project benefits are aligned with the strategic organisational objectives?

Probe question: Do expected project benefits play any role in the approval of projects by the top management?

Q3 – What frameworks/processes, if any, are employed for benefits realisation in your organisation?

Probe question: How far have these processes been successful?

Q4 – On the completion of a project, how the expected project benefits are evaluated and who would perform this assessment and how?

Probe question: Is there any role for the benefits owner/user in benefits evaluation, and who is normally assigned the role of benefits owner?

Q5 – What role project governance plays in benefits realisation?

Probe question: Is there any specific role in project governance that plays a greater role in benefits realisation?

Q6 – What are the internal and external factors that facilitate/inhibit benefits realisation in your organisation?

Probe question: What are the internal and external factors that inhibit benefits realisation in an organisation?

Appendix B: Letter to the Participating Organisations

1. What is the research study about?

You are invited to take part in this research study which aims to investigate how benefits management is practiced in the public sector organisations. Project benefits are the value that an organization expects to gain as a result of investment on projects. To do this research, we have conducted extensive review of the existing literature and identified a number of gaps on how benefits management is practiced. As a part of this research, we intend to conduct interviews of project practitioners, who have played key roles in the various phases of project life cycle.

You have been invited because the key informer of your organization has identified you as a potential participant due to your knowledge or involvement in project management activities such as project initiation, planning, approvals, governance and project performance evaluation and review. In the process we will not collect any demographic data about you.

2. Who is conducting this research?

The study is being carried out by the following researchers:

Dr Alireza Abbasi (Chief Investigator)
Dr Raymond Young (Co Investigator)
Munir A Saeed (candidate for Doctor of Project Management)
University of New South Wales, Canberra

Research Funder: This research is being funded under the Commonwealth Research Program through the University of New South Wales (UNSW).

3. Inclusion/Exclusion Criteria

Before you decide to participate in this research study, we need to ensure that it is ok for you to take part. The research study is looking recruit people who meet the following criteria:

- *Involved in the initial project planning particularly during the development of business case and project execution*
- *Playing any role in project governance activities*
- *Project Product/service owner (senior User- as representative of end users of the product)*
- *Benefits owner (head of a department which will be the main beneficiary of a particular benefit)*
- *Involved in project performance reviews and evaluations*
- *Involved in decision making at the project, program and portfolio levels*

4. Do I have to take part in this research study?

Participation in this research study is voluntary. If you do not want to take part, you do not have to. If you decide to take part and later change your mind, you are free to withdraw from the study within **Three months** after the interview.

If you decide you want to take part in the research study, you will be asked to:

- Read the information carefully (ask questions if necessary).
- Sign and return the consent form

5. What does participation in this research require, and are there any risks involved?

If you decide to take part in the research, you would be expected to participate approximately in an hour long interview, at your workplace or a neutral place and time of your convenience. You will be asked a number of questions, which relate to normal project management processes, practices and benefits management, at your organization. These questions will be provided to you one week before the interview.

To ensure that we collect the responses accurately, we seek your permission to digitally record the interview using audio tape. If you wish to participate but do not like to be recorded, you can discuss with the research team. The interview transcripts and notes will be saved in the UNSW provided 'ResData' archival account. The audio recordings of the interviews will be destroyed, once these are transcribed and the participants

will be informed of the destruction of the recordings. The destruction of the recordings is proposed to prevent any identification of the participants from recorded voice. If requested, we can show you the transcript of your interview and you can convey your wish before and after the interview.

There are no known risks to you associated with this research and we don't expect the questions to cause any harm or discomfort, however if you experience feelings of distress as a result of participation in this study, you can let the research team know and you can access help available through Employees Assistance program (EAP) at your department.

If you decide to take part in the research study, the research team will ask you to sit with the team for an interview, which is expected to take approximately one hour.

If you are speaking on the behalf of your organization because of your knowledge and expertise, please ensure that you are authorised to do so, and it will not breach your employment contract/policies.

6. What are the possible benefits to participation?

We do not promise any re-imburement, financial incentives or any 'reward' for your participation into this research. However, the participants will have the satisfaction of having contributed to the sharing of knowledge for the benefit of the project management practitioners' community. The participants will have the satisfaction for having contributed to saving millions of dollars for the nation's economy, due to improved benefits management practices, as a result of this research. The contribution of the participants and their host organizations will be acknowledged anonymously in the thesis and subsequent publications.

7. What will happen to information about me?

By signing the consent form, you consent to the research team collecting and using information for the research study. This research does not intend to collect any demographic data about the participants. Interviews transcripts and notes will be the main forms of data generated through this research. We will keep this data for a minimum of 7 years from the date of publication of the research. This data will be managed under the 'Research Code of Conduct Policy' (<https://www.gs.unsw.edu.au/policy/researchcode.html>) and handling 'Research Material & Data Procedure' (<https://www.gs.unsw.edu.au/policy/researchdataproc.html>) policies. We will store this information at the UNSW Data Archive (a safe and secure storage service to archive research data). Stored data will be in an anonymized form, and it is not anticipated that any re-identification will be undertaken. This information will only be used for the purpose of this research study resulting in a doctoral thesis and subsequent publications such as journal articles, conference papers and presentations.

You have the right of access to information held about you by the University, the right to request correction and amendment of it, and the right to make a complaint about a breach of the Information Protection Principles as contained in the PPIP Act. Further information on how the University protects personal information is available in the [UNSW Privacy Management Plan](#).

You have the right to request access to the information obtained through you and stored by the research team. You also have the right to request that any information with which you disagree be corrected. You can do this by contacting a member of the research team.

8. How and when will I find out what the results of the research study are?

The full project outcomes will be publicly accessible through the Doctor of Project Management research thesis that will be submitted as a result of the study, anticipated to be in mid-2020. Specific issues may also be published as journal articles or conference papers. If requested, draft copies of the resulting thesis, journal articles and conference papers/presentations, can be provided prior to any publication. All information published will be done in a way that will not identify you.

If you would like to receive a copy of the results you can let the research team know during the interviews and or by email later. We will use your contact details only to send you the results of the research.

9. What if I want to withdraw from the research study?

If you do consent to participate, you may withdraw within **three months** after the interviews. You can do so by completing the 'Withdrawal of Consent Form' which is provided at the end of this document. Alternatively, you can ring any member of the research team and advising them you no longer want to

participate. Your decision not to participate or to withdraw from the study will not affect your relationship with UNSW. If you decide to leave the research study, the researchers will not collect additional information from you. Any identifiable information about you will be withdrawn from the research project.

10. What should I do if I have further questions about my involvement in the research study?

The person you may need to contact will depend on the nature of your query. If you require further information regarding this study or if you have any problems which may be related to your involvement in the study, you can contact the following member/s of the research team:

Research Team Contact Details HC180752

Name	Dr Alireza Abbasi
Position	Chief Investigator, Lecture, School of Engineering and Information technology, UNSW, Canberra
Telephone	+612 6268 8058
Email	a.abbasi@unsw.edu.au

Name	Dr Raymond Young
Position	Co- Investigator, Senior Lecture, School of Business, UNSW, Canberra
Telephone	+612 6268 6238
Email	raymond.young@adfa.edu.au

Name	Munir A Saeed
Position	Student Investigator, School of Engineering and Information Technology, UNSW, Canberra.
Telephone	+612 62078768
Email	munir.saeed@student.adfa.edu.au

What if I have a complaint or any concerns about the research study?

If you have a complaint regarding any aspect of the study or the way it is being conducted, please contact the UNSW Human Ethics Coordinator:

Complaints Contact

Position	UNSW Human Research Ethics Coordinator
Telephone	+ 61 2 9385 6222
Email	humanethics@unsw.edu.au
HC Reference Number	<i>HC180752</i>

Consent Form – Participant providing own consent

Declaration by the participant

- I understand I am being asked to provide consent to participate in this research study;
- I have read the Participant Information Sheet or someone has read it to me in a language that I understand;
- I understand the purposes, study tasks and risks of the research described in the study;
- I understand that the research team will audio record the interviews; I agree to be recorded for this purpose.
- I provide my consent for the information collected about me to be used for the purpose of this research study only.
- I have had an opportunity to ask questions and I am satisfied with the answers I have received;
- I have been authorised by my organization to participate in this interview and I am not breaching any organizational policy.
- I freely agree to participate in this research study as described and understand that I am free to withdraw at any time during the study and withdrawal will not affect my relationship with any of the named organisations and/or research team members;
- I would like to receive a copy of the study results via email or post, I have provided my details below and ask that they be used for this purpose only;

Name: _____

Address: _____

Email Address: _____

- I understand that I will be given a signed copy of this document to keep;

Participant Signature

Name of Participant (please print)	
Signature of Research Participant	
Date	

Declaration by Researcher*

- I have given a verbal explanation of the research study; its study activities and risks and I believe that the participant has understood that explanation.

Researcher Signature*

Name of Researcher (please print)	
Signature of Researcher	
Date	

*An appropriately qualified member of the research team must provide the explanation of, and information concerning the research study.

Note: All parties signing the consent section must date their own signature.

Form for Withdrawal of Participation

I wish to **WITHDRAW** my consent to participate in this research study described above and understand that such withdrawal **WILL NOT** affect my relationship with The University of New South Wales. In withdrawing my consent, I would like any information, which I have provided for the purpose of this research study withdrawn.

Participant Signature

Name of Participant (please print)	
Signature of Research Participant	
Date	

The section for Withdrawal of Participation should be forwarded to:

CI Name:	Dr Alireza Abbasi
Email:	a.abbasi@unsw.edu.au
Phone:	+612 6268 8058
Postal Address:	<i>Room 362, Building 21, School of Engineering and Information Technology (SEIT) PO Box 7916, Canberra BC 2610, Australia</i>

Appendix C: Second Round Open Codes

<u>1</u>	Ambiguous organisational objectives	<u>27</u>	Organisational restructuring
2	Accountability for spending money	28	Operations managers and benefits realisation
3	Baseline data	29	Outputs to deliver benefits automatically
4	Benefits tracking practices	30	Performance measurement
5	Benefits identification skills	31	PMO's strategic and operational role
6	Benefits measurement metrics	32	Organisational change management
7	Benefits management frameworks	33	PMO and benefits management
8	Benefits realisation strategy and plan	34	Pressure to deliver projects outputs
9	Benefits ownership practices	35	Project Implementation Review
10	Benefits management maturity	36	Project success definition
11	Benefits alignment to organisational strategic objectives	37	Quantification of intangible benefits
12	Business case development	38	Responsibility for benefits realisation
13	Coordination between program and change managers	39	Responsibility for benefits tracking
14	Contract management and benefits realisation	40	Resources and skills for benefits realisation
15	Contestability for benefits claims	41	Sanitised project updates
16	Executives' mobility	42	SRO as benefits owner
17	Gateway Review implementation	43	SRO's accountability for benefits
18	Governance for project outputs	44	SRO's terms of reference
19	Inconsistent governance for benefits	45	SRO's PM experience
20	Large number of projects to deliver	46	Strategic decisions based on benefits
21	Limited use of Business case	47	Tensions between executive and governance roles
22	Mandatory benefits identification practices	48	Timing for benefits realisation
23	Management's interest in accountability for benefits	49	Top management support for benefits
24	Measurement cycle	50	Training of executives and PM professionals
25	Onboarding of contracted project managers	51	Understanding of governance roles
26	Optimistic benefits	52	Understanding of outputs and benefits

Appendix D: Third Round Open Codes

1	Accountability for benefits vs spending money	23	Inconsistent governance for benefits
2	Ambiguous and unstable organisational objectives	24	
3	Benefits identification practices	25	Limited use of business case
4	Benefits identification skills	26	Many projects to deliver
5	Benefits alignment practices	27	Management's lack of interest in accountability for benefits
6	Benefits tracking practices	28	Mobility of senior executives
7	Benefits measurement practices	29	PMO's strategic and operational role
8	Baseline data	30	PMO and benefits management
9	Benefits realisation practices	31	Project success definition
10	Benefits management frameworks	32	Project implementation review
11	Benefits management plans	33	Resources and skills for benefits realisation
12	Benefits management maturity	34	Responsibility for benefits realisation
13	Benefits management understanding	35	SRO as benefits owner
14	Benefits ownership practices	36	SRO's accountability for benefits
15	Benefits management at programs	37	SRO's TORs
16	Change management practices	38	SRO's PM experience
17	Contestability for benefits claims	39	Tension between governance and executive roles
18	Contracting practices and benefits realisation	40	Top management support for benefits management
19	Delivering outputs vs delivering benefits	41	Training
20	Gateway reviews	42	Understanding of governance role
21	Gateway Review implementation	43	Understanding of outputs and benefits
22	Governance for project outputs		