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Shared Service Center Strategies in Public Sector

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This is to certify that the doctoral study by

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Abstract

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MAFM, Devry University, 2010

BS, Goldey-Beacom College, 2001

Doctoral Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

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Abstract

With the increased demand for *doing more with less*, public sector managers embrace outsourcing back-office functions through a shared service model; however, maintaining service quality for public sector shared service centers (SSC) in financial management during peak cycles is a challenge. Framed with the transaction cost economy theory, the purpose of this single case study was to explore strategies used by SSC managers in a public sector company to maintain service quality. Seven participants with more than 4 years of SSC experience in public-sector companies participated in phone interviews including SSC department heads, managers, and a supervisor of a public-sector company in Mississippi who implemented strategies to successfully maintain service quality in the SSC relationship. Through method triangulation, a review of service level agreements and key performance indicators supplemented open-ended semistructured interviews. The research findings included emergent themes of training and documentation, employee engagement, control and communication, efficiency and automation, and standardization and metrics. The SSC strategies in training and documentation, control and communication, and employee engagement were fundamental for maintaining service quality in SSC relationship. Study findings may help public sector SSC managers understand how to incorporate and implement successful strategies in financial management divisions to maintain service quality. Positive social change includes identifying methods to increased efficiency and service quality in a financial management division. Society could benefit from improvements in employee work-life balance, reduced turnover, and increases in the economic well-being of community residents.

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Dedication

I dedicate the doctoral study to my parents, Bambang Subandio, MBA and Sri Pudjihastuti, who taught me how to see life in different perspective and lenses other than my own. They introduced me love, respect, and standing on my own two feet at my early age, which showed me greater value to better myself, and help others along the way.

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Section 1: Foundation of the Study

Starting in the late 1980s, many U.S. companies centralized and outsourced corporate functions to reduce cost, gain efficiencies, and remain competitive (Marciniak, 2014). Business leaders use outsourcing and shared service center (SSC) methods as strategies to optimize back-office functions, such as human resources (HR), information technology (IT), and finance and accounting, to focus on core competencies (Ślusarczyk, 2017). Outsourcing back-office functions through SSCs allows business leaders the time needed to focus on strategic functions critical to the organization (Tammel, 2017). In the public sector, similar focus on SSC is also growing, not only to reduce the risks, costs, and complexity of owning numerous financial management applications, but also to return leaderships' focus to government agencies' goals (Dennis & Walcott, 2014). Users of an SSC model can provide services to multiple recipients from a single location and centralize administrative units (Valkama, Asenova, & Bailey, 2016). In this qualitative case study, I explored SSC strategies of public sector managers to maintain service quality.

Background of the Problem

Many organizations operate in a competitive environment where cost management is a competitive advantage. Many organizations strive to remain competitive by following market demands by using SSC and improve current technology (Koval, Nabareseh, Klímek, & Chromjaková, 2016). A key cost management strategy is through outsourcing back-office functions through SSC. The challenges of SSC in daily operations include maintaining service quality, managing risk, and overcoming the

declining availability of skilled and internal resources (Paagman, Tate, Furtmueller, & de Bloom, 2015). Because of these challenges, public sector leaders need a clear business strategy to produce quality service results to the stakeholders and shareholders (Barua & Mani, 2014).

Although numerous SSC functions exist, the focus of this study was on financial management. Public sector managers responsible for financial management use the enhanced technology changes in SSCs to improve service (Dennis & Walcott, 2014). Enhancements in technology allow companies to develop a shared platform without giving up control of primary process components (Richter & Brühl, 2017). Employees may become frustrated, and service quality diminishes because of the time needed to learn new system enhancements (Koval et al., 2016). Retaining employees and reducing payroll costs during peak cycle are challenging for many SSC functions (McCabe, 2014). As public sector SSC managers seek for process improvement in business operation to increase service quality, they need to overcome the lack of SSC strategies.

Problem Statement

Many company leaders use SSC to reduce operational costs and consolidate routine functions (Tammel, 2017). In recent survey, more than 75% companies established SSCs; however, a gap exists in service quality and timeliness after SSC adoption (Richter & Brühl, 2017). The general business problem that I addressed in this study was the inability of a public sector SSC to maintain service quality in financial management during peak cycle. The specific business problem that I addressed was some

public sector managers lack SSC strategies to maintain service quality in their financial management division.

Purpose Statement

The purpose of this qualitative single case study was to explore SSC strategies used by public sector managers to maintain service quality in their financial management division. The population for this study included two department heads, four department leaders, and one supervisor from a single public sector company in Mississippi who developed successful SSC strategies for their financial management division. The potential for positive social change includes identifying ways to increased efficiency and service quality in financial management division. Society could benefit from improvements in employee work-life balance, reduced turnover, and increases the economic well-being of community residents.

Nature of the Study

Primary research methods include qualitative, quantitative, and mixed methods (Kruth, 2015). Quantitative researchers use surveys, experiments, and other designs to answer research questions and test predetermined hypotheses (Morgan, 2013). A qualitative method is the method of choice when the researcher wants to explore the experiences and perceptions of the study's participants (Khan, 2014). Qualitative researchers use multiple sources of data in a natural setting to explore phenomena (Khan, 2014). A mixed-methods design is a combination of the qualitative and quantitative methods (Zhang & Watanabe-Galloway, 2014). I did not plan to include quantitative elements in my study. Thus, a quantitative or mixed-method was not appropriate for this

study because these methods required the collection of numeric data, which was beyond the scope of my study. I chose a qualitative method because my goal was to explore a phenomenon.

I selected single case study for this study. Yin (2014) stated the qualitative case study design provides the opportunity to explore a bounded system. I considered two other research designs: ethnography and phenomenology. Phenomenological researchers attempt to explore the lived experiences of participants (Gill, 2014). A phenomenological design was not appropriate for this study because the framework relied on extended interviews to explore the lived experience of participants, Researchers use an ethnography design when their goal is to understand the culture of a group (Prowse & Camfield, 2013). My goal was not to explore the lived experiences or the culture of my participants. The *how* and *why* questions in a case study help understand the phenomena of the study (Yin, 2014). I have chosen to use a case study as my research design because my research goal was to explore the how and why of maintaining quality service in financial management division.

Research Question

My research question for this study was: What SSC strategies do public sector managers use to maintain service quality in their financial management division?

Interview Questions

1. What SSC strategies do you use to maintain service?

2. How do you influence the SSC employees' daily job productivity?

3. How do you manage the workflow of the tasks during SSC implementation?

4.   How do you maintain the effectiveness of training classes and SSC

procedures?

5.   What is the control implemented for each business unit under the SSC method

to maintain quality service?

6.   How do service level agreements and key performance indicators help identify

areas for improvement in quality service?

7.   How do you create efficiency and automation in the SSC business model?

8.   How do you share knowledge within the SSC business model to maintain

quality of service?

9.   Do you have anything else to add to the discussion?

Conceptual Framework

The framework for this study was transaction cost economy (TCE) theory.

Williamson (1979) determined the importance of focusing on the cost of transactions in

complex contracts. Researchers and organizational leaders can frame cost reduction

strategies using TCE theory (Yu & Chen, 2013). The TCE theory supported my research

question because the theory helped frame my exploration of the tools needed increase

efficiency and maintain service quality. Researchers developed TCE during the 1970s to

analyze how organizational structure affects costs (Li, Josefy, & Eden, 2017).

Management control structure for an SSC involves the governance of transactions,

including internal transactions between business units within a SSC.

Standardization and consolidation of common functions across multiple

departments reduce duplication in information process, increase information, and

knowledge sharing, and reduce cost (Wang & Wang, 2014). Three fundamental themes supporting consolidation and common functions include (a) the nature of the services, (b) the frequency and volume of transactions, and (c) the uncertainty and complexity of transactions (Minnaar & Vosselman, 2013). I used these elements in conceptualizing my study. Many organizations have difficulty achieving efficiency and creating innovation because of the nature of the financial management process (Barua & Mani, 2014). Positive results from SSC engagements occur when organizational leaders understand the details of the relationship and implements processes to address ongoing challenges (Strikwerda, 2014).

Operational Definitions

Back-office: Activities include administration and support services such as IT, regulatory and compliance, and accounting (Cojocaru & Cojocaru, 2013).

Backshoring: A company backshore when managers decide to bring back some or all the offshored tasks or activities (Canham & Hamilton, 2013).

Joint venture (*JV)*: Joint venture as two organizations possessing the same commitment, shared ownership, and control (Barua & Mani, 2014).

Key performance indicator (*KPI*): KPIs are measurements of performance (Howcroft & Richardson, 2012).

Offshoring: Offshoring occurs when a company relocates selected operations to another country while continuing to sell goods and services in their primary or home country (Johnson, Wilding, & Robson, 2014).

*Outsourcin*g: Outsourcing is a contractual arrangement with a separate company to provide goods or services (Oshri, Kotlarsky, & Willcocks, 2015).

Service level agreement (*SLA*): An agreement on rights and responsibility between the client and the service provider (Koval et al., 2016).

Shared service center (*SSC*): A business operation providing support operation functions as an independent service unit (Ramphal, 2013).

<div align="center">**Assumptions, Limitations, and Delimitations**</div>

Assumptions

Assumptions are unverified facts that a researcher believes to be true and accurate (Lips-Wiersma & Mills, 2014). The fundamental assumption was all participants answered each question with honesty and integrity to support the exploration of SSC operations in the financial management process. The final assumption was that the result of this exploration case study could assist practitioners to understand how to maintain service quality in their financial management division.

Limitations

Limitations are shortcomings that are out of a researcher's control (Marshall & Rossman, 2016). The first limitation in my study was the purposively sampling sample of seven participants in one public sector company, hence the limitations of generalizability of the findings. All seven participants direct and open with their answers during phone interview with no biases occurred. While no participants' client participates in this single case study, all seven participants participated in the study.

Delimitations

Delimitations are the parameters and boundaries established by a researcher (Fan, 2013). The delimitations that I established for this study included a specific organization in a specific geographic area, and a specific industry. In addition, my sample section strategy may have missed potential participants who could provide value. Finally, I used only financial management division, and I did not include other divisions, which may be insufficient. These delimitations may restrict the breadth of my understanding of SSCs.

Significance of the Study

Public sector SSC managers and society could benefit from the results of this study. Public sector SSC managers could gain insights about the efficient use of SSC in their organizations. Society could benefit from the stable employment attributed to efficiently operating employers. Academic research contributes to increasing service quality and retaining talent (Jiang, Chuang, & Chiao, 2015). The results from this single qualitative case study could expand the understanding of SSC service quality.

Contribution to Business Practice

Public sector SSC managers could benefit from the results of this study. Study findings may help public sector SSC managers better understand how to incorporate and implement successful SSC in the financial management division to maintain service quality. Robust innovation, automation, a centralized business model, obtainable management control, and overflow are essential indicators and primary points to strong service quality (Marciniak, 2014).

Implications for Social Change

Increasing understanding of successful SSC implementation in a public sector SSC may help leaders in their efforts to increase innovation and efficiency, and to reduce high turnover rate in human talent. The outcomes may improve the financial bottom number of a business and maintain competitive advantage, while retaining employees' work-life balance (Barua & Mani, 2014). Sharing IT information between business unit accomplishments helps to innovate the business process (Fielt, Bandara, Suraya, & Gable, 2014). Those attributes are fundamental and justify the implementation of successful SSC. The outcomes may also improve employee work-life balance, reduce turnover, and improve the economic well-being of local economies.

A Review of the Professional and Academic Literature

The purpose this qualitative case study was to explore strategies used by public sector SSC managers to maintain service quality in their financial management division. With the focus on reducing cost and increasing quality of service, public sector organization implemented SSC to consolidate the back-office functions services. With SSCs, business leaders focus on core functions as reduce cost will change the bottom line number for organization as the foundation of transaction cost theory (Yu & Chen, 2013). With budget reduction forces, public sector organizations are forced to increase quality service and enhanced efficiency and effectiveness (de Barros Neto, 2017). The purposed of this professional and academic literature review was to conduct critical analysis and synthesis of various sources relating to the research topic. The purpose of a literature review is to support the research topic, identify the literature contributing to research,

build a more structured conceptual framework, and help inform the study results (Cope, 2014). I organized the literature review by subject matter and content.

I conducted the literature review by identifying peer-reviewed articles and journals, books, websites, and corporate reports about SSCs. The information in this section includes a detailed review of peer-reviewed literature relating to the research topic including studies addressing limitations, weaknesses, and potential for future research. Search terms included *offshoring and outsourcing*, *controls, transaction cost theory*, *shared service center, public sector, standardization, back-office, efficiency and innovation in shared service, SLA, human capital, qualitative and quantitative research method*, and *skills in human labor*. Databases that I used to locate peer-reviewed articles included ABI/INFORM Complete, Business Source Complete, EBSCO Primary, Google Scholar, ProQuest, SAGE, Thoreau, and Walden University Library. The total number of references in my doctoral study is 204. Of these, 95% are peer-reviewed articles. References published within 5 years of my anticipated graduation date totaled 181, or 89% of the total references. The total number of references within my literature review is 69. Of these references, 67 were published within 5 years of my expected graduation year, and all 69 are peer reviewed.

Transaction Cost Economics Theory

Researchers developed TCE in the 1970s as a central theme to study cost economics. The fundamental concept of TCE is the characterization of transactions within a governance structure, and an indication of how and why the transactions can go hand in hand with governance structure (Williamson, 1979). Researchers use TCE theory

as a theoretical framework and decision-making tool in outsourcing and offshoring

(Vaxevanou & Konstantopoulos, 2015). Vaxevanou and Konstantopoulos suggested that

business leaders incorporate combination theories when making outsourcing or

offshoring decisions. Managers attempt to maximize value from available resources

before reducing the cost to support quality (Crook, Combs, Ketchen, & Aguinis, 2013).

Researchers frame TCE with three concepts: opportunism, bounded rationality, and risk

neutrality (Minaar & Vosselman, 2013). Each of these concepts is fundamental to

outsourcing implementation, including SSC.

Defending against opportunistic behavior of employees is a part of the firm's

governance structure (Espino-Rodríguez, Chun-Lai, & Gil-Padilla, 2017). Opportunistic

behavior might lead to lying, stealing, or breaking an agreement (Hsieh, Huang, & Lee,

2016). The potential for opportunistic behavior requires a hierarchical governance

structure. In TCE, bounded rationality is difficult for partners adapting contract deals

with unexpected changes. As a result, the hierarchy is more efficient than the market

(Minaar & Vosselman, 2013). TCE is risk neutral when there is a single point of access

(Meese, 2014).

TCE theorists have focused on transaction cost and the governance structure of

outsourcing or offshoring operations (Schneider et al., 2013; Yu & Chen, 2013). With

TCE, researchers have a framework for evaluating the relationship between cost and

efficiency (Harritz, 2014). Harritz noted high transaction frequency could lead to high

transaction cost, and selecting the appropriate governance structure can minimize

transaction cost. Trusting behavior noted as a core element in minimizing transaction

cost, especially in highly complex case (Abdul-Rasheed, Li, Abdul-Fatawu, & Bediako, 2017).

Transaction costs are different from costs involved in production, and they usually are nonexistent (Crook et al., 2013). In Figure 1, Schneider et al. (2013) illustrated three governance selections in TCE, including hierarchical, market based, and hybrid. The governance selection will contribute to transaction cost and effectiveness. Effectiveness and performance will improve when the company is able to link governance to TCE features of costs reduction strategies (Abdul-Rasheed, Li, Musah, & Abdul-Fatawu, 2017). The interrelationship between human and environmental factors are fundamental to determining how the governance's structure applies to the transaction (Abdul-Rasheed et al., 2017; Li, 2016).
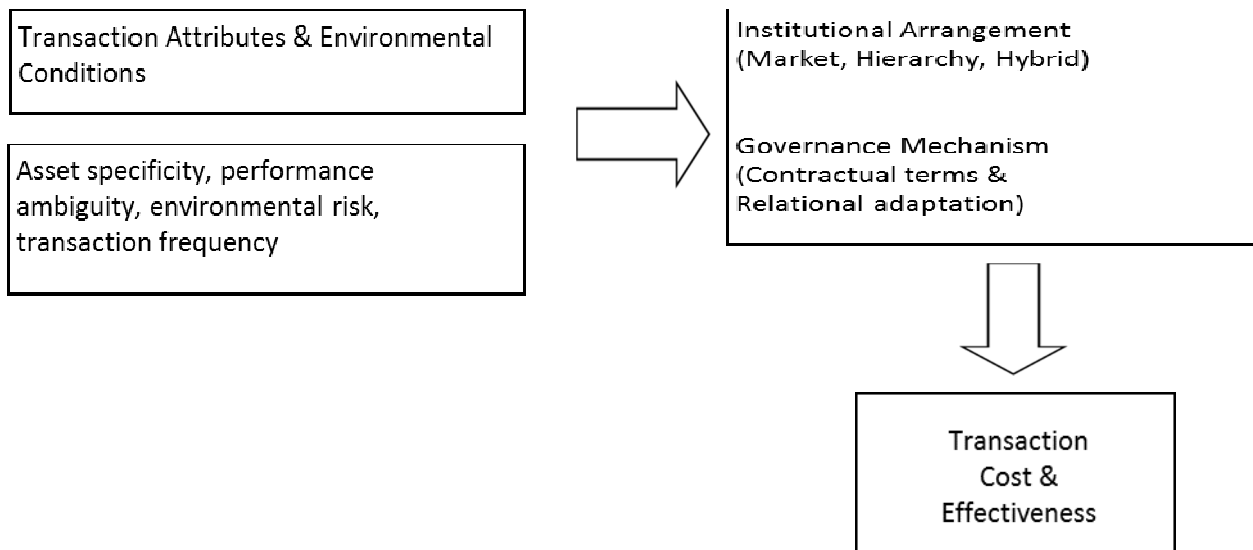
Figure 1. TCE Framework on three governance selections in TCE include hierarchical, market based, and hybrid cited from Schneider, Bremen, Schönsleben, & Alard (2013).

Opportunism is the behavioral driver of both market failure and the raising of hierarchy governance (Li et al., 2013). Similarly, Abdul-Rasheed et al. (2017) shared that opportunism occurs when management does not promote the interest of the company, which is a result of weak or nonexistent governance. The existence of hierarchy governance, as opposed to market governance, depends on the complexity and cost of transactions (Schneider et al., 2013). The more complex the asset, the costlier the transaction, and the governance will transition from market to hierarchy in the long run (Crook et al., 2013). When a corporation has low-powered incentives, medium involvement in administration control, and binding in legal contracts, hierarchy governance works best (Yu & Chen, 2013). In construction industry, increased collaboration and mutual trust between project parties have become suitable solutions to counter opportunism (Sarhan, Pasquire, Manu, & King, 2017).

Market governance occurs when transactions include high-powered incentives to leaders, little administration control, and a binding legal contract (Yang, Li, Feng, & Xu, 2015). Market governance occurs when business leaders involved as a contract based and legally binding governance, and market governance need minimal administration attribute in inter-organizational relation (Jolink & Niesten, 2012). Arm-length transactions in market governance occurs between buyers and sellers where service exchange exists (Crook et al., 2013). A formal negotiable contract in market governance is fundamental to ease the negotiation process (Williamson & Ghani, 2012).

In a hybrid governance structure, a strategy to mitigate hazard and reduce bureaucratic cost increases marketing effectiveness (Williamson & Ghani, 2012). Hsieh

et al. (2016) supported the hybrid governance of TCE for the minimization of costs and wealth attained in a family firm environment. Market and hierarchy are popular governances for TCE, and business transactions often take place in hybrid governance (Yang et al., 2015). Hybrid governance reduces episodes of uncertainty and offsets risk.

With the growth in international and global businesses during in the past decade, the importance of minimizing transaction costs and avoiding external uncertainty has been a priority for global organizations to maintain a competitive advantage (Luo, Wang, Zheng, & Jayaraman, 2012). In TCE and global sourcing relationships, the transactions can be asset specific, uncertain, and frequent (Schneider et al., 2013). Li et al. (2017) also posited the same message on the uncertainty of TCEs and how the framework can cause issues in the market. TCE based on uncertainty may be outdated; however, TCE and risk-based view as supplemental theories provide complementary governance decisions (Kim & Kim, 2017).

Many IT outsourcing decisions are made because of the force to reduce transaction costs, whereas cultural factors among team members play important factors in the success of IT outsourcing (Gurung & Prater, 2017). In the manufacturing industry in Australia, researchers posited similar cultural factors in outsourcing decisions for the labor-intensive and non-core parts of production (Wang, Sadler, & Shee, 2017). Researchers found that culture and low-cost location, along with a skilled workforce, are pivotal factors in SSC decision making (Golnik, 2017). Poland as one of the low-cost location, has been the preferred location for SSC.

Market governance is often the manager's first choice because of simple transactions and best autonomous adaptions in alignment with TCE (Crook et al., 2013). Since globalization and the complexity of transactions have increased, straightforward adaptation no longer exists. Often time hybrid governance would surface, and hierarchy governance will follow. Hybrid governance existed as efficiency of alignment between governance form and attributes of transactions, and minimize cost and increase efficiency in the long run (Jolink & Niesten, 2012). The combination between governance and TCE perspective, companies focused on cost reduction and eliminated opportunism using transparency in transactional process while increase performance (Dolci, Maçada, & Paiva, 2017).

In TCE, the cost includes drafting, negotiation, enforcing an agreement, cost of governance, and bonding to secure commitments (Li et al., 2017). Through the development of the theory of business processing offshoring (BPO), Luo et al. (2012) found the match between information processing needs and information processing capability. Luo et al. used the BPO framework to define the balance between cost reduction, increase efficiency, and improve client satisfaction. Transaction efficiency and the choices of governance drive costs (Li et al., 2017).

An increase in human capital collaboration reduces transaction costs (Ou, Varriale, & Tsui, 2012). Ou et al. (2012) explored the resource-based view (RBV) and TCE, and they determined that transaction costs decrease as the organization deploys collaboration strategies. Collaboration drives success in the implementation of outsourcing strategies (Yang et al., 2015). The buyer-supplier collaboration supports the

reduction of transaction costs by using hybrid governance and results in the effectiveness of transactions.

TCE is an appropriate model to frame outsourcing activities (Vaxevanou & Konstantopoulos, 2015). In a multiple case study of Danish companies, Freytag, Clarke, and Evald (2012) determined that the solutions and process in outsourcing can create failure or success depending on the internal and external issues. In their study, Freytag et al. explored three theoretical perspectives including TCE, RBV, and strategic approach as a framework for considering outsourcing options and addressing the issues in outsourcing.

Efficiency seeking, HR seeking, and strategic asset seeking were found as common themes among outsourcing decision makers (Jensen, Larsen, & Pedersen, 2013). Jensen et al. (2013) explored TCE among outsourcing partners by managing organizational configuration to optimize performance. In addition, Slepniov, Brazinskas, and Waehrens (2013) explored TCE and the relationship between asset specific, frequency, and uncertainty of transactions. Slepniov et al. discussed the business relationship and strategic partnership, which are components of decision making to ensure competitive advantage in outsourcing partners.

Transactional cost is the cost incurred during the process of an exchange for a service or product (Cesarani, 2014). Transaction cost may arise because of bounded rationality, information asymmetry, and moral hazard. SSC success is based on the relationship between management control and TCE (Minnaar & Vosselman, 2013). In their study, management control structures and governance were used to implement SSC,

which is based on the TCE approach. TCE and the effects of contractual governance influenced outsourcing decision making (Yang et al., 2015). Researchers use a TCE approach as the first phase of offshoring and a review-based view after the offshoring relationship is established (Brändle, & Koch, 2014).

In the high-tech industry, leaders face greater opportunities and risk in outsourcing compared with traditional industries (Kim & Kim, 2017). Amiruddin, Aman, Auzair, Hamzah, and Maelah (2013) posited the risk of opportunism and transaction cost in an SSC arrangement. Amiruddin et al. also used TCE to understand management control to mitigate transaction costs and found that poor governance choice and lack of information sharing drive outsourcing failure. TCE and the information-processing view (IPV) influence offshoring's decision making (Barua & Mani, 2014). Collaboration and knowledge sharing in an SSC environment are fundamental to the success of the relationship (Fielt et al., 2014). Luo et al. (2012) posited similar exploration in TCE of offshore units responsive to task-oriented information processing from collaboration and knowledge sharing with the parent office. TCE has been used to conduct the initial cost-benefit analysis to determine the make or buy decisions (Issa, 2015).

Alternative Theory

Resource-based view theory. Li et al. (2017) posited the RBV theory or competency theory as framework to understand transactions. Researchers use TCE in the early phase of offshoring and RBV at a later phase of the transition (Clampit, Kedia, Fabian, & Gaffney, 2015). Crook et al. (2013) posited three theoretical perspectives in outsourcing, including TCE, RBV, and the strategic approach. Pratap (2014) posited a

relationship between RBV and the strategic approach to frame business sustainability and performance. Faghihi and Chenari (2015) explained the importance of RBV as part of the theory in outsourcing and offshoring to build trust and commitment. Issa (2015) noted RBV as a theory that applies to manage outsourcing strategy, which results in information sharing and trust. Furthermore, Issa recommended that leaders should consider outsourcing any activity that has challenges related to achieving organizational goals.

A company needs to align its internal and external IT governance to appreciate the result of outsourcing by using the extended resource-based view (ERBV), hence maintaining company performance (Park, Lee, Lee, & Koo, 2017). With RBV theory, a company can integrate, build, and reconfigure in dealing with rapid changes in internal and external environments (Turel, Liu, & Bart, 2017). RBV theory is used together in supply change governance, which influences resources on performance, builds trust, and provides a sustainable competitive advantage when resources are valuable to the firm (Dolci et al., 2017).

The use of RBV theory in hybrid governance will help leaders determine whether the organization should outsource specific functions (Jolink & Niesten, 2012). Arik (2013) used RBV theory to frame offshore decision making to sustain competitiveness. Similarly, RBV theory focuses on internal sources, rather than an external opportunity, which leads to competitive advantage (Asare & Prempeh, 2017). Sharing resources and collaboration leads to an economy of scale (Ou et al., 2012). Unlike TCE, RBV is not focused on a company's boundary choices. Researchers use RBV to focus on a variety of

internal resources that help build capabilities to sustain a competitive advantage (Mukherjee, Lahiri, Ash, & Gaur, 2017). Mukherjee et al. focused on resources diversity in offshoring platform and achieved competitive advantage and high talents.

Researchers use RBV theory as an element for explaining outsourcing decision making to create and sustain an organization's competitive advantage (Slepniov et al., 2013). Vaxevanou and Konstantopoulos (2015) posited similar conclusions regarding RBV, and suggested that a focus on resources will create a competitive advantage and sustain the organization. Competitive advantage results when company leaders develop human resources through training (Irawanto, Gondomono, & Hussein, 2017).

RBV theory is an appropriate framework for researchers to explain the competitive advantage in the shared service environment (Lazarević & Petković, 2012). Espino-Rodríguez and Ramírez-Fierro (2017a) used the RBV theory in a study of the hotel industry to determine how to achieve a competitive advantage and increase company performance. The use of RBV and TCE supported the effectiveness of outsourcing versus in-house relationship between asset-specific and company performance (Espino-Rodríguez et al., 2017).

Researchers use the RBV theory as a framework to explain outsourcing strategies. Using the RBV, Johnson et al. (2014) examined outsourced recruitment services and found that most line managers perceived no negative aspects of outsourcing. Calabrese, Capece, Costa, Di Pillo, and Paglia (2013) concentrated on the positive outlook of outsourcing core functions using an SSC strategy. TCE and RBV theory used on

offshoring and back shoring business operation while determining resources utilization, hence sustain the firm and supports competitive advantage (Canham & Hamilton, 2013).

     Strategic approach. Organizational leaders seek to use the company's resources to achieve competitive advantage (Espino-Rodríguez & Ramírez-Fierro, 2017b). Espino-Rodríguez and Ramírez-Fierro (2017b) used a strategic approach framed by the RBV to identify how an organization could best use resources in current and future outsourcing strategy. Strategic approach, being flexible, and client-centric are fundamental components in IT outsourcing success transformation (Popoli, 2017). In a manufacturing industry example, the strategic approach supplemented TCE theory in labor-related outsourcing cost decisions (Hartman, Ogden, Wirthlin, & Hazen, 2017).

     Stamenovic and Dobraca (2017) explored strategic approach's effectiveness in a global pharmaceutical company in optimization flexibility in IT outsourcing. In HR outsourcing in Nairobi, strategic approach used, which shown result in understanding outsourcing decision for HR functions, and great support from top-level management (Nyarangi, 2017). In SSC's success, strategic approach used simultaneously with RBV to create superior quality service (Richter & Brühl, 2017). Whether in outsourcing or insourcing decision-making, executives used strategic approach with governance mechanism internally to reduce cost (Hartman et al., Ogden, & Hazen, 2017). Similarly, Wiesmann, Snoei, Hilletofth, and Eriksson (2017) explored strategic approach in backshoring decision-making due to cost advantage in TCE and resources' availability in RBV for manufacturing company.

Outsourcing, Offshoring, and Shared Service Business Operation

Understanding between outsourcing (external outsourcing) and shared service (internal outsourcing) is fundamental when choosing between the two to determine which will influence long-term strategy of the company (Richter & Brühl, 2017). The fundamental to have success to make decisions between the two are management control and overflow, because there has been an increase in using horizontal organizational relationship in which shared service and outsourcing are part of the equation (Kastberg, 2014). Faghihi and Chenari (2015) explained relationship management as well as the success factor in outsourcing, which proposes commitment and trust. Corporate culture, open communication, and transparency are pivotal to SSC transformation success, thus built trust and increase employees' performance (Lopes, 2017).

Identifying cost saving opportunities as part of the focus in outsourcing and offshoring can benefit larger and small organization (Brändle & Koch, 2014). Brändle and Koch (2014) identified specific functions, such as compliance and regulatory reporting, and low-level tasks, that more suitable for offshoring. Massini and Miozzo (2012) explained the economic activities (see Table 1). Hertveldt and Michel (2013) posited different approach such as focus on the tasks that can be outsourced or offshored because of challenges in relocation and skill levels.

Table 1

Offshoring/Outsourcing Matrix

Offshoring/outsourcing matrix			
		Outsourcing	
		No	Yes
Offshoring	No	Internal domestic provision	Domestic outsourcing
	Yes	Captive/foreign subsidiary (International in-sourcing)	Offshoring outsourcing

Note. Table cited from Massini & Miozzo (2012).

Using SSC from an inter-organizational perspective and the cost allocation on autonomous tasks and found transparency in information disclosure helps overcome coalition stability (Beimborn, 2014). Minnaar and Vosselman (2013) also discussed both intra- and inter-organizational transactional relationship in SSC and management control, which resulted in a different governance structure. Strategy and economic objectives are the focus to provide quality service in SSC (Fielt et al., 2014).

Helbing, Rau, and Riedel (2013) focused on the journey of SSC in finance organizations, which turn out to be a cost-efficient service provider, and delivered service quality to internal and external clients when completing the implementation correctly. In a case study, Helbing et al. emphasized the three-step approach supported by senior management, which includes (a) lift and drop, (b) change, and c) enhance, innovate, and automate. In lift and drop phase, SSC gain speed and volume. During the change phase, SSC will start the process improvement. After process improvement stabilized, enhance phase will start by creating innovation. Services that involve intensity, high skill labor,

and interact with clients in-house and lower end or back-office tasks usually are offshored or outsourced (Hertveldt & Michel, 2013). With SSC, the high skill labor and interaction with clients, skills and knowledge sharing also unfolded.

As illustrated in Table 2, many organizations choose SSC over outsourcing because of many factors; risk and quality are significant factors (Murrin & Reger, 2013). The following are risk associated with outsourcing, such as data protection/security, information protection/security, and knowledge protection/security (Paagman et al., 2015). Paagman et al. posited the implementation and monitoring phase in outsourcing, which included confidentiality of sensitive data. With SSC, the risk associated with offshoring/outsourcing decreases since knowledge sharing and service quality will increase. With SSC, maintaining control, efficiency, and cost sharing are in the scope, and benefited the firm and stakeholders (Chraibi, Sauvage, Sbihi, & Cragg, 2017).

Table 2

Factors Influencing SSC

Micro factors	Macro factors
Routine work	Quality
Distractions	Business value
Headcount	Customer service
Flexibility	Efficiency
Competence	Administrative expense
Accuracy	Economies of scale
Timeliness	Cost
Access to technology	Risk
Culture change	Continuity
Dependency	Control
Service standardization and optimization	
Large scale of data examination	

Note. Table cited from Murrin & Reger (2013).

The benefits and consequences of outsourcing, offshoring, nearshoring, and SSC, may vary in different industries because of business needs (Worley, 2012). Worley also noted that the SSC model helps create value by cutting costs, increasing efficiency, and enhancing career options for support staff. The right "sourcing" for specific jobs and tasks apply when not every task of the jobs are capable for outsourcing, offshoring or SSC (Brändle & Koch, 2014). The study results indicated larger firms have the tendency to offshore and outsource the jobs than small firms especially back-office and administration process tasks. The higher quality of service occurred when it was completed by an external provider versus internal for multiple HR services, because of low potential monitoring of the internal provider (Colladon, 2015).

Backshoring is common in business processing according to Canham and Hamilton (2013), because of lack of quality and inadequate resources. As many researchers noted, not all firms are suitable for offshoring or outsourcing, and Canham and Hamilton posited many of the small firms have not yet proven to be successful in offshoring and outsourcing because of resources and efficiency. The choice between offshoring, outsourcing, centralization or decentralization may vary in each firm depending on the size of the firms, and the objectives (Chanson & Quélin, 2013). In their study, Chanson and Quélin found the misalignment on specific tasks take appropriate to outsourced or backsourced, and centralization take primary turn point to have success.

According to Clampit et al. (2015), 70% of clients rated that culture may influence performance in different ways. In their study, Clampit et al. focused on decision-making on make or buy base on the tasks and framework. In the survey, Clampit

et al. found the potential of role ambiguity in JV partnership and how the SLA will need to be clear for service performance. In outsourcing, Freytag et al. (2012) found the problematic issues in outsourcing decisions such as (a) interruptions to supply, (b) reduced quality of supply, (c) a fall in employee morale, (d) confidentiality leak, and (e) loss of intellectual property rights. Many of the firms went through the mistakes and decided to bring tasks in-house and start with SSC.

In SSC, centralized service, standardization, and SLA guarantees support and level of services provided to customers. Feedback and metrics included ensuring service quality (Squilla, Lee, & Steil, 2017). In a successful SSC case study, Lopes (2017) noted SLA shown as a fundamental support system to avoid unrealistic expectation and avoid conflict between parties. SLA is adjustable to meet customer needs, thus it is not a standing agreement.

Global revenue for the business process of outsourcing and offshoring exceeded $175 billion a year starting in 2012 (Johnson et al., 2014). The business process is a long process and requires commitment from clients and service providers to achieve a successful relationship in offshoring and outsourcing. The different opinions in the business process of outsourcing and offshoring for Western Europe and North America supported economic growth for developing countries (Johnson et al., 2014). Marciniak (2014) highlighted the significant differences in shared service and offshoring and how different firms will benefit from each of the systems. The decisions to use either way depends on organizational structure and culture. In table 3, Marciniak mentioned the significant differences between SSC and offshoring. Ramphal (2013) studied a similar

concept with more in-depth in exploring benefit of SSC, especially in risk level and
flexibility.

Table 3

Comparison Between SSC and Outsourcing

Points of view	Shared service	Outsourcing
Ownership	100% own property	No own property
Capital investment	High capital investment, all ensured by own	No initial investment
Risk level	All risks are undertaken by own, no long-time commitment	Shared risks, outcomes under agreements (costs, SLAs)
Implementation speed	Long implementation time (6-9 months)	Quick implementation (1-2 months)
Management focus	On the operational and administration activities	Free focus on strategy and business issues
Leverage factor	Own environment	Multiuser environment, best practice process model, platforms and cooperation
Flexibility	Less flexibility	Flexible pricing, ability to reduce size of operations
Cost management	Long time cost reduction	High operational cost
Control	Total operational control	Very small control

With the growing number of pressure to provide public services in under
restrictive funding, the public sector embraced SSC to reduce cost. Public sector SSC
also focus on public policy management, meeting efficiency, and ensuring control
efficiency and effectiveness (Tammel, 2017). However, 21% federal agencies, and 53%
state and local agencies were not planning to use the SSC due to non-issue of current
systems and processes (Ahmed, 2014). Due to this gap, leadership and management in

the centralized back-office environment are fundamental that employees work within a healthy and competitive environment, since job loss may result of SSC implementation (Cojocaru & Cojocaru, 2013).

As part of restructuring, many of the back-office tasks centralized into SSC business operations to have quantifiable and tradeable entities within the same organization (Howcroft & Richardson, 2012). As part of the restructuring process, redesigning job descriptions is part of the plan to attain and attract personnel. Many organizations outsource partial back-office functionality depending on capacity and volume. Leaders will outsource the task if steady and straightforward (Colladon, 2015). The public sector is not only the back-office functions, but critical tasks are also included in SSC with increasing pressure to serve the public service with a restricted budget (Tomasino, Fedorowicz, & Williams, 2017).

Calabrese et al. (2013) explained the efficiency objectives in back-office activities compared to front office, such as internal efficiency to minimize cost to produce specific tasks and services. Back-office activities engage digital business tools to *do more with less* and cut cost while increasing efficiency (Belous, 2013). In the study, Belous highlighted the importance to use applications that shared as real-time information. Similar findings posited by Hertveldt and Michel (2013) with adding data mining, screening, digitizing, and processing in the back-office activities standardization.

Knowledge sharing, using the same database, routines, protocol from front office, which are tools to help back-office activities to reduce transaction cost associated with organizational knowledge and service delivery (Meijerink et al., 2013). Information

sharing in accounting and finance back-office such as treasury office, which often the utilization of significant date is necessary (Shannon, 2012). In the study, Shannon posited the recycling and data storage to increase performance, control and risk, and balancing storage cost.

Tomasino, Fedorowicz, Williams, Gentner, and Hughes (2014) noted the significant cost savings without sacrificing quality of the service while in SSC. Consolidation back-office functions into SSC business operation to avoid risk also management decision is still in each business unit to decide (Tomasino et al., 2014). Successful elements of SSCs include sharing knowledge, standardized process, and trust building (Lazarević & Petković, 2012).

According to Oshri et al. (2015), right-shoring in back-office tasks have become so critical to sustain business in general and gain competitive advantage. Depending on the type of the tasks, some of the back-office routines completed in nearshoring areas, such as Canada for the United States, and Central and Eastern Europe for Western Europe because of culture, time zones, languages, religions, and ethics. Similary, Kim and Kim (2017) posited culture, low cost, governance attitude, languages, time zones, and education level for SSC decision-making. Automation, standardization, and predictable on back-office tasks because of technology enhancement and databases (Schiemann, 2014). Communication and sharing information with front office has been the primary method for performance and success for back-office employees and departments.

Offshore location has been the most important for mutual funds centralization worldwide because of the fast implementation of legal and regulatory environment (Lang & Schäfer, 2013). Jensen et al. (2013) elaborated the same idea knowledge-intensive activities on back-office routines for mutual funds. In their study, offshoring of back-office tasks breaks down to three stages, disintegration, relocation, and reintegration to ensure effective transformation. In information system (IS) industries, SSC showed the benefit on cost savings, increase performance, reduce redundancy, improved organization learning, and focus on core business (Yusof et al., 2016).

According to Marciniak (2014), many firms implemented SSC to standardize their back-office tasks in center of excellence to obtain specific efficiency. Once the transformation has been successful, many firms start to provide external clients for the same services. In the study, Marciniak explored the hybrid model or governance, which newly introduced in global business process setting and relationship. In back-office tasks, many firms strategically use offshoring or internal shoring or SSC for competitive advantage in conjunction with a reduction in cost and risk (Clampit et al., 2015). During Thomas Jefferson University's SSC implementation, the organization went through some challenges and pointed out several lessons learned including (a) identify decision maker in the initial phase, (b) create a clear career path or new job description before implementation, (c) define term *flex* and establish standard operating procedure (SOP) and SLA prior implementation, (d) plan a head temporary workload challenges in building evolution of SLA, (e) determine staffing requirement with the goal in mind to do *more with less*, (f) engage with external partner to fill resources' gap during

implementation, and (g) phase implementation including the post implementation for previously established shared service (Squilla et al., 2017).

Efficiency, Innovation, and Implementation of Shared Service Center

To determine offshoring process, resource base perspective (RBP) as part of the critical piece of competitive advantage in SSC, which lead to efficiency and innovation (Horgos & Tajoli, 2015). Essential elements in effective implementation in SSC, including (a) use a gap analysis to gain consensus, (b) create highly interactive governance structure with high level participants, (c) preserve the flexibility to control for butterfly effect, (d) prevent workarounds from becoming standard practice, and (e) anticipate future threats to sustainability (Tomasino et al., 2014). Likewise, Barua and Mani (2014) studied IT asset portfolios and efficiency and innovation outcomes and found lower levels of dynamism, munificence, and complexity, which relates to higher efficiency, which is fundamental in SSC implementation.

Higher levels of complexity related to an increase in accuracy found in innovation (Barua & Mani, 2014). Operating efficiency increases by eliminating duplication and streamline process, which reduce complexity (Ramphal, 2013). The consolidation and standardization enabled firm to reduce cost, which conclude in innovation. Wang and Wang (2014) mentioned the cross-organizational dimension, which distinguishes the differences with regular management practices that reduce duplication to enhance efficiency and accuracy. Front-end digitization process in SSC reduced business unit labor costs and produced end-to-end workflow during process transformation (D'Alessandro, 2017).

Lean accounting strategies helped increase efficiency at fiscal year-end when most firms have mounting workloads with complicated work processes (Michalak & Zarzycka, 2013). The result of their study included significant changes and improvements during monthly and yearly deliverables, which was to reduce cost, increased timeliness, and improved life work balance of employees. Efficiency in cooperative sourcing in offshoring and SSC business operation increased quality service (Beimborn, 2014). The result of the study improved stability and viability of intra-organizational service like SSC.

Business leaders develop smart tools to cut cost and increase efficiency on back-office tasks (Belous, 2013). With the right tools, employees can complete time consuming processes more efficiently. The benefits of process improvement techniques improved efficiency and reduced cost (Bondarouk & Friebe, 2014). Bondarouk and Friebe (2014) found that service quality increased without sacrificing organization control with SSC. Ślusarczyk (2017) posited similar benefit on process improvement, reduce cost, increase quality service, and maximum efficiency in SSC. Many of the similar motivation in private and public sectors SSC are efficiency and improvement in quality service (Tomasino et al., 2017).

Marciniak (2014) discussed the importance of innovation and added value in SSC by providing balance scorecard and KPI. The success of innovation supported by collaboration and clear mission statement (Borman & Janssen, 2013). In the case study, they elaborate critical success factors in the outcomes, implementation process of SSC, and operating environment in SSC, which includes innovation as method to success. The

importance of innovation especially in SSC, which many clerical tasks generated by IT in return to help focus on core functions of the business and reduce overhead (Jack & Mundy, 2013). Similarly, Popoli (2017) stated the importance of innovation when selecting service provider in outsourcing strategy for long-term commitment and quality of service.

Benefits of innovation of service providers in outsourcing, offshoring or SSC, include increases in KPI and reductions in the error rate (Lacity & Willcocks, 2014). As part of the motivation factors in innovation is improving revenue or margins, and help clients' performance. With sharing and collaborating the innovative ideas with client, it will help the relationship in the long-term services (Teixeira, 2014). Cesarani (2014) noted the importance of innovation in sustaining competitive advantage.

The development of SSC with influence managers' behavior which controls by hybrid governance (Minnaar & Vosselman, 2011). With the primary driver is to reduce costs, SSC business operation can enhance the position as hybrid governance model with motivation within service improvement, subject matter expert, economic of scale, and competitive advantage (Koval et al., 2016). The benefit of SSC may not always be in cost reduction, high skills labor, and higher service level, however, sharing best practices, and reduced risk have been on the list of accomplishment (Herbert & Seal, 2012).

The challenges in SSC implementation in government operation includes unclear effect on the stakeholder and shareholder, and limited support during implementation that may suffer quality service (Joha & Jansseen, 2014). The success of SSC implementation in government agencies by thoughtful workforce planning and training perfective, which

the process included enhance technology, streamline functions and tasks, and high skill resources as support system (Murrin & Regger, 2013). In both articles, the authors explained the importance of governance structure and the request of proposals process. Additionally, core processes and critical functions are moving towards SSC for public sector due to current budgetary crises, which adding the challenges in maintaining and improve service (Tomasino, Fedorowicz, & Williams, 2017). SSC adoption in public administration considered an innovation's experience from centralization (de Barros, 2017).

Seal, Herbert, and Rothwell (2011) studied the effect on core and primary workers and supported non-core (contingent workers) when implementing SSC (see Figure 2). In the study, Seal et al. underlined benefit management control and flexibility in the SSC operating business model. Similar benefit with additional success are (a) an increase in compliance, control, and consistency; (b) clarity to the client on service provided; and (c) innovation as part of the efficiency and sales marketing (Ramphal, 2013). With standardization and centralization process, SSC is delivered unparalleled efficiency and economies of scale compared to other service designs.
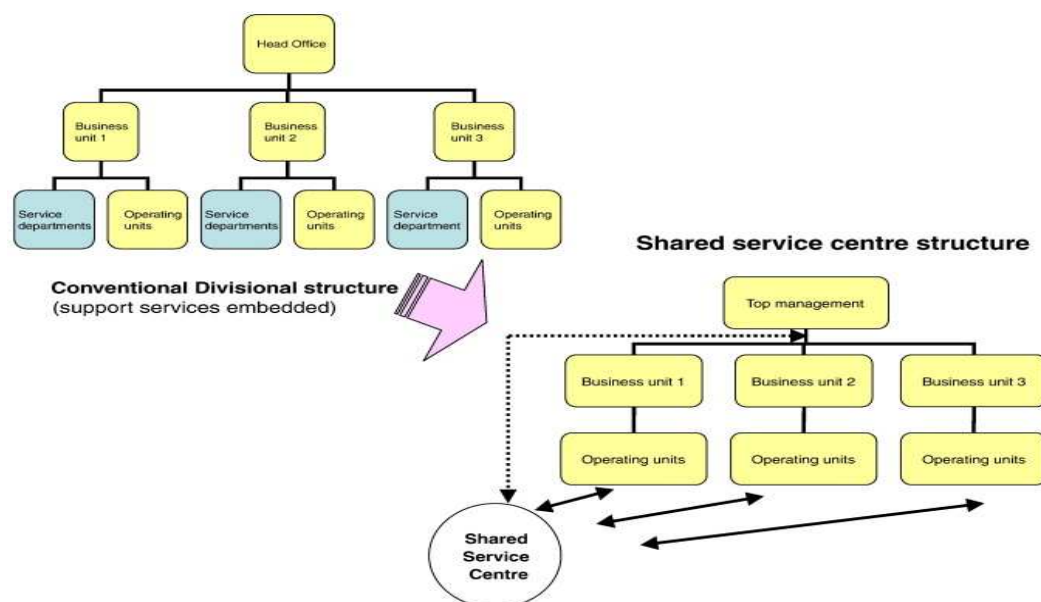
Figure 2. The Shared Service Center Structure cited from Seal, Herbert, & Rothwell (2011).

Transparency in business and the mission statement is essential to the success of SSC. In SSC, private and important information stored that is important in the implementation stage (Dennis & Walcott, 2014). At the beginning of the implementation stage of SSC, the following transparencies are essential to follow: (a) define the outcomes, (b) manage strategic partnership, (c) understand the retained organization, (d) commit the top performers into the transition, and (e) think beyond the finance. George and Wang (2015) studied the SSC implementation in the transparency of change management and ensured the management team has the conversation on what, when, who, how, and why to employees. In the Center of Financial Operations of Correios in São Paulo, process improvement evidenced in SSC implementation. In qualitative results including synergy between areas, more rapprochement between the areas, dissemination of tools and culture of quality, team spirit among different areas, motivation of

employees by participating in an innovative and successful initiative (de Barros Neto, 2017)

To have successful SSC implementation, Mclvor, McCracken, and Mchugh (2013) identified the importance of middle-level manager's involvement in decision-making and the benefit of SSC should reflect in daily operations. Employee participation had a positive influence on sourcing decisions by management leadership (Danjuma & Teru, 2017). In their case study, Mclvor et al. (2013) noted the importance of communication and clear strategy to ensure internal stakeholders understand the SSC success and accomplish the process. This communication defined in SLA between service provider and client, leading to successful KPI once SSC established. It is fundamental to have clear and non-confusing SLA to sustain quality service (Mohamed, Mohammed, & Abdullah, 2015).

The vital factor in SSC implementation is management bodies that support the transformation until completion (Wang & Wang, 2014). In a similar approach, Borman and Janssen (2013) noted successful SSC is more likely to have senior management committed to shared service business operation. In the higher education case study, Borman and Janssen posited the following as success factors on SSC implementation: (a) committed senior leadership, (b) set up pilot program and rolling out in stages, (c) appropriate job re-design, (d) delivery comprehensive training, and (e) support change management with training and build up relationship with staff.

Tammel (2017) noted the three-tier scheme to achieve success in SSC implementation in the case study with Microsoft One Finance such as operating metrics,

KPI, and SLA. Three stages in lifecycle of SSC implementation, such as initiating, implementing, and operating stage needed to follow extensive business process re-engineering (Tammel, 2017). Likewise, Oshri et al. (2015) used SSC implementation between two different centers and found the following challenges: (a) communication difficulties, (b) cultural differences and culture clashes, (c) unclear responsibility, (d) lack of control, (e) inexperience management team, (f) unclear planning and organization, and (g) lack of face-to-face.

Lazarević and Petković (2012) noted the shared functions established for a long time; however, the SSC is not. In the study, Lazarević and Petković focused on the successful transition of centralized tasks in SSC. Common case factors support 80% of successful SSC implementation (see Table 4). In the transition process, Lu and Herbert (2013) posited the appropriate inter-organizational support system such as trust, communication, and information sharing. Similarly, Kaczorowska (2017) noted the advantages in SSC for public administration in Poland including standardization process, decrease in unit costs, increase in quality service, and improve employee availability to learn new tasks.

Table 4

Common Case Factors in SSC

Factor Type	Specific Factor
Outcome	Standard process and applications
Implementation Process	Top management support
	Evolutionary approach to roll out
	Good working relationships with partners
	Adequate planning, testing and training
Operating environment	Appropriate management/organizational structure

Note. Table cited from Lazarević & Petković (2012).

Managing cultural adoption in SSC is a critical component of the implementation

stage (Olsen, 2012). Amiruddin et al. (2013) posited similar statement and added the

importance of collaboration to share knowledge during the implementation stage. It is

important to discuss culture changes before, during, and after SSC transformation to keep

open communication with stakeholders and shareholders (D'Alessandro, 2017; Tomasino

et al., 2017). Open communication on SSC implementation with shareholders and

stakeholders is important to sustain credibility and trust (Meijerink & Bondarouk, 2013).

The level of satisfaction in the SSC model and found that achieving common

ground from negotiation price and service in SLA with internal and external clients are

essential to monitor performance (Marciniak, 2014). KPI and SLA provide micro-level

detail to promote the standardization tasks, resource skills, and sustain low-cost options

(Howcroft & Richardson, 2012). With KPI and SLA, performance potential in SSC

implementation such as cost-saving enabled by cutting duplication and moving tasks to

low-cost countries, set standardization in different part of the service units and improve

quality service, and increase control and reduce risk (Rudzioniene & Sakalauskiene,

2014). In SSC, KPI measured department's achievement based on the activities, and these indicators show area for improvement (Lopes, 2017).

SSC implementation challenges that need addressing by organizational change management including risk, resources, and retaining talent (Knol, Janssen, & Sol, 2014). The challenges can be complicated depending on the circumstances of each organization such as resource dependencies and power struggles, obtaining efficiency and maintaining cost, sustaining competitive advantage within organizational struggle, and knowledge sharing. Cost allocation could be problematic in SSC implementation when the service provider is trying to introduce SLA to the internal client because of roles, relations, and responsibility (Kastberg, 2014).

Keys success factor in SSC implementation including (a) transparency in project and risk management, (b) collaboration with all departments, (c) open communication in next steps or issues that need to be resolve, (d) timeliness in recruiting talents for SSC, (e) training and motivation to help development of employees, and (f) continue control and monitor during and after implementation (Helbing et al., 2013). Luo et al. (2012) highlighted the importance of SLA in hybrid governance and during transformation from contractual style to the relational style (see Figure 3). Once the initial change settled, SLA will change and update to ensure meet the agreement of the client and service provider.
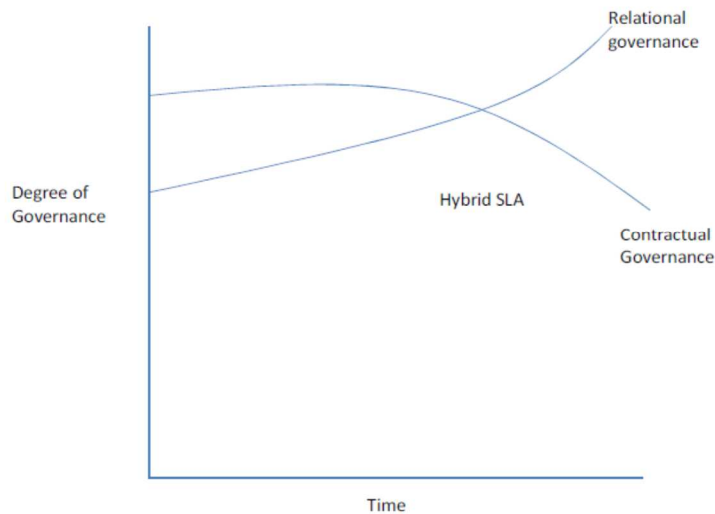
Figure 3. SLA development and the importance in hybrid governance during transformation, cited from Luo et al. (2012).

According to Marciniak (2014), strategic location also plays a role in the success of SSC implementation for global service market. In the study, Marciniak mentioned that India, China, and Malaysia ranked as the top three SSC centralized countries with low cost, English speaking professionals, and excellent service infrastructure. SSC in a hybrid model used to maximize quality service, decision-making, or controls, and sustain innovation for a longer business relationship (Meijerink, Bondarouk, & Jan, 2013). Meijerink et al. found the transactional and transformational business process to increase the value and efficiency and employee engagement while continuing the long-term success of the business. Once SSC matured, technology innovation continues to evolve as part of ongoing transformation, hence process improvement (D'Alessandro, 2017).

Effective use of Human Capital

Staffing turnover can lead to the lack of efficiency and quality of service suffering (Homisak, 2013). Turnover has been the big challenge, especially in financial service, when offshoring does take place for low-cost talent (Hertveldt & Michel, 2013), in the SSC business model. Staff turnover relate to boring repetitive tasks, low salary, and the content of the assigned task for the back-office position in many organizations (Cojocaru & Cojocaru, 2013). Building confidence and trust among the employee and their leaders are fundamental in management strategy to reduce staff turnover and improve job satisfaction and organizational commitment (Lim, Loo, & Lee, 2017).

Schiemann and Seibert (2013) found the importance of human capital about successful SSC implementation. In the study, the authors identified a relationship between human capital productivity and alignment, capabilities, and engagement (ACE). While authors found the importance of ACE, very few researched the challenges of cultural barriers, unwillingness to change, and lack of real leadership (Schiemann & Seibert, 2013). Engaged employees provide significant qualitative positive results in SSC transformation (de Barros Neto, 2017).

Schiemann (2014) showed evidence of the talent lifecycle (see Figure 4) to have success in people equity influences financial outcomes, quality of service, and decreases employee turnover. Many organizations have an attractive on-boarding program, focus on alignment issues, and capabilities, often forget the importance of early engagement with senior leaders and open communication on strategy and future visions. Seat et al. (2011) found an adverse effect on job security for highly skilled employees in the SSC operating

model. Beside open communication, clear role, responsibility, and alignment of personal

goal to company goal should be a priority in SSC to reduce turnover intention (Lim et al.,

2017). In SSC, define people strategy and performance are essential to measure

workforce and business performance through deployment of balanced scorecard and KPI

(Harrop, 2017).
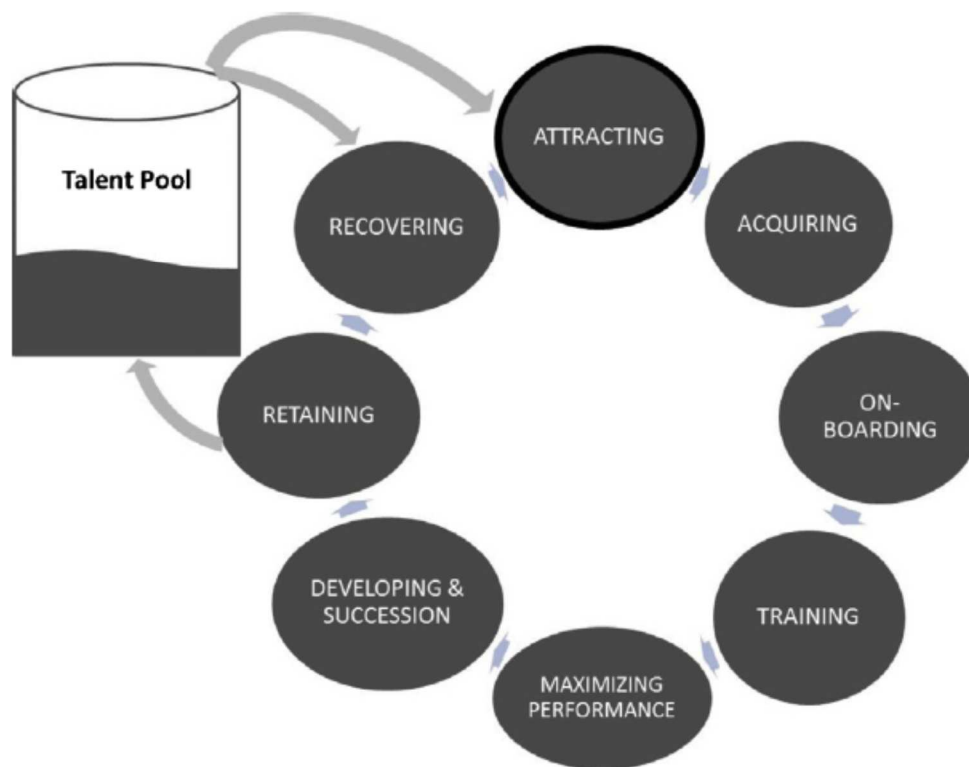
Figure 4. The Talent Lifecycle, cited from Schiemann (2014).

Employee participation in outsourcing decision process built trust, hence effective

communication and engagement influence employees' attitude and behavior (Danjuma &

Teru, 2017). Similarly, Richter and Brühl (2017) posited the employee engagement before and after SSC transformation reduced employee resistance in the changes. The importance of employees' participation and engagement of SSC implementation helped sustain and develop skills (Azmi, Shahid, & Alwi, 2016). Job ambiguity and role conflict are the most influential on SSC and result in overwork, high turnover, and low job performance. The fundamental of efficiency in SSC and implement strategic resource theory will help sustain the business (Pratap, 2014). While SSC known as low career opportunities' place of work, it does not stop new graduates from applying for an open position in SSC based on a recent study in Poland (Ślusarczyk, 2017).

In a repetitive task and non-challenging job environment, it is important to have employee motivational program for an employee to help maintain a positive work environment (Cojocaru & Cojocaru, 2013). Knol et al. (2014) found the SSC challenges include maintaining efficiency and knowledge sharing. Knol et al. found the three levels of standardization to overcome the challenges include in process, IT, and human capital. Overcoming these three challenges is a fundamental issues manager must face when to implement an SSC environment. Knol et al. posited the importance of balancing standardization, cost reduction, and efficiency.

In the relationship to the cost reduction and human capital, Howcroft and Richardson (2012) researched the importance of establishing SLA to ensure an agreement in service between the service provider and client in the initial stage of the relationship. With SLA govern the service provided, KPI will measure the service performed by employees. Training and standardization are fundamental to support employees to

progress internally for another position to sustain talent (Howcroft & Richardson, 2012). Staff attrition has been the primary challenges in the transition of the offshoring and SSC to reduce cost in India (Slepniov et al., 2013). In high talent pool countries like India, the staff attrition is high and lacks legal rules for employment contracts. Slepniov et al. posited job rotation and moving employees to different divisions is a component for retaining talent and increases retention.

In the SSC transition, Murrin and Reger (2013) posited the importance of anticipation of changes in workforce. In the transition, front-line managers need to walk through the process and change with employees to help navigate the new process. The efforts management makes to organize of workforce duties is a determinant of SSC success (McCabe, 2014). With an autonomous process in centralized groups, clear tasks and job duties are mandatory to ensure each centralized group understands the effect of the tasks for other groups, in result to becoming subject matter experts in a task. McCabe emphasized the importance of precise tasks in the relationship to quality of service to the clients and employee performance.

Specialized workforce skills are critical to the success of an SSC engagement (Azmi et al., 2016). With lack of skills, efficiency is not improved or cost reduced. Dennis and Walcott (2014) posited similar result in SSC, and understand the primary players and talented individuals in transition to SSC model and still sustain daily operations without lacking in service quality. According to Keuper and Lueg (2015), the employees' success and development in SSC model are fundamental to retention. Lopes

(2017) noted employee loyalty in organization shows strong correlation of company's growth.

The effect of offshoring and globalization in human capital is alarming primarily on the pressure for wages in jobs requiring highly skilled individuals where the skilled talent for these jobs in minimal (Kaupins, 2014). High skill talents help smooth transition into SSC model (Yang et al., 2015). Putting the right and appropriate leadership team and culture matter in the SSC to drive collaboration is essential (Tammel, 2017). Retention of highly talented individuals in the transformation process of outsourcing and SSC enables firms to effectively share knowledge and collaborate, which facilitated learning and continues process improvement (Handley, 2017).

As many as 75% recent graduates in Poland receive no information about SSCs, resulting in low attendance at career fair (Ślusarczyk, 2017). Hence, unclear job descriptions can initiate high turnover, and diminished quality service. In SSC environment, standardization, enhancement of training, internal control, employee empowerment, SLA creation, and collaboration supported the reduction of turnover (Squilla et al., 2017). With training and management commitment for long-term employee development increased employee loyalty and satisfaction in SSC (Ślusarczyk, 2017). Appropriate and ongoing training ensures continue growth and support of employees' mobility within the company (Lopes, 2017).

Client satisfaction has a positive influence on the employee retention rate (Frey, Bayón, & Totzek, 2013). Jiang et al. (2015) posited similar results in the link in service performance and financial performance. These results showed the importance of

providing quality service to the client, employees' satisfaction. However, according to Thomson (2014), the challenges front-line managers face in SSC include limited influence over budgeting and pressure to cut labor costs contradict that statement.

Transformational leadership has direct influence on employee's retention strategy based on recent study in Finance SSC (Lim et al., 2017). In the study, Lim et al. explored the enhancement on current transformational leadership, which resulted in coaching and mentoring sessions, employee's empowerment program, 360-degree feedback program, and apparently display roles and responsibility in Finance SSC. SSCs are a career choice for many recently graduates as their first real job (Ślusarczyk, 2017). Hence, training and development is a critical element in developing long-term commitment in SSC's strategy.

Summary of Methodologies

In this section, I outlined the method study and design, and how the qualitative case study may contribute to front-line managers' strategies in SSC business operation model. A review of professional and academic literature supports the chosen research method and design; other researchers use similar designs. After reviewing 69 articles, I determined 90% of the researchers use a qualitative case study to explore the holistic phenomena and realness in SSC, and 10% used quantitative study.

I also acknowledged 80% have similar themes, including improve service quality, SSC implementation, human capital, and innovation and efficiency. To collect and analyze data, 80% of the researchers were using semistructured interview, and 20% were using combination of focus group and open-ended interview. Semistructured interviews supported the holistic experience, while gaining information and experience in SSC

(Paagman et al., 2015). The primary data collection for this study was semistructured interview.

Many different governances in outsourcing, offshoring, and SSC will determine the business operations and help control the process. SLA and KPI were documentation to help measure the process and quality in SSC. There is a correlation between quality of service and employee's satisfaction (Shannon, 2012). The positive result of the survey indicates the need to address quality of service, procedure or training, job or task description, involvement in decision-making, and career path for employees (Frey et al., 2013).

Transition

In Section 1, I included the problem statement and purpose statement, as well as the nature of the study that justifies the use of a qualitative case study. I also developed components of my doctoral study including (a) interview questions (b) conceptual framework, (c) assumptions, (d) limitations, and (e) delimitations of the study. Section 1 concluded with the significance of the study and a review of the professional and academic literature. The review of the literature began with an in-depth discussion of the conceptual framework. In the review, I included the differences between SSC and outsourcing, where many companies implement the processes to cut cost and increase efficiency. Within the SSC section, also included the public sector SSC's focus in quality and cost reduction. The literature review included a section addressing the SSC implementation for success and failure steps.

The objective of this qualitative case study was to explore strategies used by public sector SSC managers to maintain service quality in their financial management division. In section 2, I included (a) the project purpose, (b) the role of the researcher, (c) the selected participants, (d) a detailed description of the research method and design, (e) the population and sampling, (f) ethical research, (g) data collection instruments and technique, (h) data organization technique, (i) data analysis, and (j) reliability and validity. Section 3 includes (a) application to professional practice, (b) implications for social change and behaviors, (c) recommendations for action and further study, and concludes with (d) researcher reflections.

Section 2: The Project

SSC and outsourcing are becoming popular business service strategies and business operations in the current business environment to compete globally and to allow company leaders to concentrate on core business (Tammel, 2015). SSC managers in the public sector lack strategies to maintain service quality in their financial management division. In Section 2, I restate the purpose statement, provide a summary of the role of the researcher, define criteria for participants, and support the selected research method and design. Relevant themes in this section include a description of data collection and analysis and a summary of reliability and validity.

Purpose Statement

The purpose of this qualitative single case study was to explore strategies used by SSC public sector managers to maintain service quality in their financial management division. The population for this study included two department heads, four department leaders, and one supervisor from a single public sector company in Mississippi who developed successful SSC strategies for their financial management division. The potential for positive social change includes identifying ways to increased efficiency and service quality in the financial management division. Society could benefit from improvements in employee work-life balance, reduced turnover, and increases in the economic well-being of community residents.

Role of the Researcher

The researcher's role is to gather and interpret the data (DeLyser & Sui, 2014). As the primary researcher in this study, I brought responsiveness, flexibility, and sensitivity

to the research to create uniqueness throughout the study. An understanding between the researcher and the study area makes the research more holistic (Berger, 2015). Researchers mitigate bias from personal lenses by avoiding any affiliation with participants (Robinson, 2014). My professional experience in the finance and accounting field for more than 15 years, and my experience with the changes in the SSC business operation model during 2011-2013, gave me a holistic perspective on the study.

The notable biases were knowledge of success rates to implement SSC operation, resistance to change, and willingness to support the SSC operation from upper management. Data collection without personal biases is fundamental, and bracketing is helpful to mitigate bias (Elo et al., 2014). Bracketing is researchers' efforts to put aside their knowledge, beliefs, values, and experiences, to understand participants' experience (Chan, Fung, & Chien, 2013). I used bracketing during interviews to mitigate research bias.

Ethical boundaries to protect the privacy of human subjects during interviews are fundamental (McLaughlin & Alfaro-Velcamp, 2015). The Belmont Report identified three elements of ethical research, including (a) respect, (b) beneficence, and (c) justice with fairness (HHS, 2015). To assure the study meets the ethical and moral requirements, I completed the web-based training course by the National Institutes of Health (NIH) Office of Extramural Research, entitled Protecting Human Research Participant, and I received the certificate of completion (see Appendix A).

Researchers need to listen attentively, be nonjudgmental, manage silence, and control emotions (DeLyser & Sui, 2014). I listened, was nonjudgmental, managed

silence, and controlled my emotions with the participants during the semistructured interviews. The success of interview process supported with interview protocol to ensure establishing rapport, comfortable environment, and gaining reflection and truthful answer by interviewees (Drabble, Trocki, Salcedo, Walker, & Korcha, 2015). I used an interview protocol (see Appendix B) for establishing rapport, comfortable environment, and gaining reflection and truthful answer from participants.

Participants

Participants in primary positions such as managers and leaders understand the business problem (Dennis, 2014). Marshall and Rossman (2016) explained the importance of the quality of participants to complete data collection. It is fundamental to ask the participants, as the subject matter expert, about the accuracy, fairness, and validity of the research study (Latiffi, Brahim, & Fathi, 2016). The eligibility for study participants included (a) a financial management employee, (b) a minimum of 4 years of supervisory level experience working in the public sector environment, and (c) a willingness to participate in the study. Managers in a public sector SSC who met these criteria should have the capacity to answer questions and provide clarity in using SSC to maintain quality service over financial management.

Daniel (2014) posited that strategies for gaining access to participants include through existing professional contacts. To gain access to participants, researchers need permission from gatekeepers, such as the head of the department, administrator, and care coordinator (Wood, Burke, Byrne, Enache, & Morrison, 2016). Researchers may rely on a professional network to gain access to study participants (Borgers, Pownall, & Raes,

2016). I reached out to my professional networks via LinkedIn, and I received a response from a gatekeeper from a public sector company. I contacted the gatekeeper, explained the purpose of the study, and asked for a signed letter of cooperation. After receiving the letter of cooperation from the gatekeeper (see Appendix C) as part of the IRB approval process from Walden University, I sent information by email about who I am, why I was conducting the study, and a brief explanation of my research, the allotted interview time. I asked participants for permission to record the interviews, and I assured them of the confidentiality during the interviews. Gatekeeper helped me identify the participants who met the participant's eligibility and sent their information via separate email.

The relationship between researcher and study participant should be defined (Grieb, Eder, Smith, Calhoun, & Tandon, 2015). Hart-Johnson (2017) suggested flexibility as a strategy to establish a working relationship. Drabble et al. (2015) suggested that to establish a working relationship with participants the participant needs to know some information about the researcher, the study allotted, and interview time. The participants for this qualitative single case study included a supervisor and managers from a public sector SSC in Mississippi. Once I received the participants' information from a gatekeeper from a public sector company, I sent an email invitation to the study participants including the consent form, which explained the purpose of the study, the procedures, the risk and benefits of participating in the study, and the confidentiality of participants.

Research Method and Design

Kruth (2015) explained the importance of using a research method to conduct academic research and noted the three methods in research include qualitative, quantitative, and mixed methods. The research method and research design are important for intermingling the two components to address research questions and explore the phenomena (Lips-Wiersma & Mills, 2014). Within this section, I expand on the nature of the study presented in Section 1. I present the reason behind choosing qualitative research method over other methods. I explore the research design and explain why I chose the case study design to complete this study.

Research Method

Yin (2014) noted the characteristics in the qualitative method such as using a natural setting for data collections; furthermore, in the qualitative method, researchers are the important instrument and use multiple sources of data. Ahmed and Ahmed (2014) illustrated the qualitative method as an exploration of behaviors and motivation. Bristowe, Selman, and Murtagh (2015) suggested the use of observation and semistructured, open-ended interview to gain holistic and phenomena in the qualitative method. In this study, I explored the strategies used by public sector SSC managers to maintain service quality in their financial management division.

Kahn (2014) identified mixed methods as a combination of the qualitative and quantitative methods, and I did not use mixed-methods in the study. Zhang and Watanabe-Galloway (2014) posited mixed-methods as research where the researchers collect, analyze, and draw conclusions from both the qualitative and quantitative

methods. Researchers increase validity when they use different methods (Noble & Smith, 2015). With mixed methods, the data collection time increases because of the intensity of combining both methods (McCusker & Gunaydin, 2015). I did not use a mixed method because of time increases in using combine methods.

Khan (2014) argued that the quantitative method is mainly associated with research in the natural sciences. The quantitative method is generally used in the senior business world, and, as a result, focuses on the business discipline (Westerman, 2014). Research syntheses is only appropriate in qualitative research, not in quantitative research (Fletcher, De Massis, & Nordqvist, 2016). I did not use the quantitative method because my goal was to explore the holistic phenomena and real-life experiences of the participants.

Research Design

In qualitative designs, holistic and real-life events are the fundamental of the research design (Yin, 2014). With the case study method, I had the opportunity to explore the need to understand the effect of SSC in financial management division in a public sector to retain the holistic and characteristics of real-life events. The other approaches considered such as grounded theory, ethnography, and phenomenological were not suitable for my study as the designs do not aid with exploring the detail of *how* and *why* to maintain quality service in financial management division (Yin, 2014).

The phenomenological design was not appropriate for this study because the theories would not allow incorporating multiple data sources from participants (Gill, 2014). The ethnography design aids with understanding the details in a group or

community observation (Prowse, & Camfield, 2013). Westerman (2014) posited case study as a research design for in-depth analysis of real-life phenomena in a business setting. The qualitative approach was appropriate for addressing my research question.

A qualitative researcher uses data saturation to evaluate the quality of the study (Hancock, Amankwaa, Revell, & Mueller, 2016). Marshall and Rossman (2016) posited estimation of sample size could help data saturation as no new information surfaces into the study. A qualitative researcher reaches data saturation when data collected does not have new information, hence coding is no longer needed (Fusch & Ness, 2015). I conducted phone interviews with public sector supervisor and managers until there were sufficient data to reach data saturation.

Population and Sampling

A qualitative case study is the appropriate design when participants are in the same setting, and a researcher can compare personal narratives with theory and practice (Yin, 2014). Researchers can implement purposive sampling in the case study (Daniel, 2014). In qualitative research, a researcher will use a smaller sample size as compared to quantitative research (Yin, 2014). Through a process of triangulation, a qualitative case study researcher triangulates interview data with data accumulated from other sources and method (Yin, 2014). I triangulated interview data with data collected from SLAs, KPIs, and the company's website.

Purposive sampling is specific to rich case information, and answering research questions based on knowledge and experience (Lips-Wiersma & Mills, 2014). Szijarto (2014) suggested purposive sampling followed by snowball sampling for data collection.

Robinson (2014) stated random sampling is not appropriate for qualitative research. In random sampling, a researcher selects a statistically valid sample of the universe (Daniel, 2014). In qualitative research, convenience and purposeful sampling are most appropriate for defining the sample universe as demographic and geographic (Robinson, 2014). Researchers use purposive sampling to reached desired participant's criteria (Meutia & Ismail, 2015). In this qualitative case study, I used purposive sampling to select specific participants for this study. I purposively sampled seven financial management division employees, including two department heads, four leaders, and one supervisor from a single public sector SSC who used strategies to maintain quality service in financial management division. The gatekeeper sent me the list of study participants with experience in SSC and financial management. The sample population aligned with the research question because the research question was: What strategies do public sector SSC managers use to maintain service quality in their financial management division?

Fusch and Ness (2015) noted no particular number participants would guarantee data saturation. With no new data, no new themes, and the ability to replicate the study, a researcher reaches data saturation regardless of some study participants (Fusch & Ness, 2012). The sample size of 10-12 is sufficient to reach data saturation for a qualitative case study (Daniel, 2014). While 5-50 participants suggested by Poteat, German, and Kerrigan (2013) to reach data saturation for qualitative research in general. Gremyr and Raharjo (2013) used a sample size of seven participants in a case study to provide contextual knowledge to improve application of quality force deployment in healthcare. Similar, my

sample size for this qualitative case study was seven experienced financial management participants.

Data saturation increases reliability and validity of study results (Fusch & Ness, 2015). Data saturation is the point where additional interviewing generate no new insight into a phenomenon (Roy, Zvonkovic, Goldberg, Sharp, & LaRossa, 2015). I continued interviews, analysis interview results with SLAs and KPIs, found the common themes, and completed member checking until I reached saturation. I reached data saturation from data collected via phone interviews after I completed member checking.

Ethical Research

Prior to collecting data for this study, I completed a National Institutes of Health (NIH) web-based training to ensure the protection of research participants while conducting research. My certificate number is 988537 (see Appendix A). Obtaining approval from Walden University IRB was a requirement for conducting research. The Walden University approval number for this study was 03-13-17-0291313

Upon selecting the study participants, I obtained permission to complete the study with the company workers. The study participants received an email as an invitation that includes the introduction of the study, objectives, and purpose. Beskow, Check, and Ammarell (2014) noted the importance of sending invitations and assuring confidentiality to participants. I emailed the study invitation (see Appendix D) and noted the assurance of confidentiality, requested for willingness to participate, no incentives provided to participate, and included consent forms (see Appendix E). In the email and consent forms, I noted that study participants have the right to withdraw or decide not to answer

the questions from this study with no consequences (Gibbins, Bhatia, Forbes, & Reid, 2014). There is no obligation for the participants to continue participation in the study should the participants feel uncomfortable (Beskow et al., 2014). I reiterated to participants before the interview started that participation in the study was voluntary and there were no incentives for participation.

I used alphanumeric coding, PA 1 through PA7 for qualitative case study participants to ensure the participants' privacy and confidentiality protection. Data need to be disposed to protect participants' confidential information after five years (Morse & Coulehan, 2015). I stored a copy of the electronically signed form, and interview recording in a password protected flash drive and maintained all printed and electronic notes in a locked cabinet with secured key combination. Data remained on a password protected flash drive, and the hard copy data will remain in a locked cabinet with secured ket combination for five years. I would destroy the password-protected flash drive with computer override program, and shred and dispose of the relevant hard copies after five years mark as the requirements of Walden University's Institutional Review Board (IRB) guidelines to ensure the participants' confidentiality.

Data Collection Instruments

The researcher is the primary data collection instrument in qualitative studies (Cope, 2014). Yin (2014) suggested semistructured interview questions to gain a holistic understanding of the research question. Interviews using open-ended semistructured questions aid in obtaining rich and personalized insight on the phenomena (Gibbins et al., 2014). An interview with open-ended questions aids with avoiding unresponsiveness

during the interview process and minimize bias (Beskow et al., 2014). As a qualitative researcher and the primary data collector, I used the interview questions outlined in Appendix F to gain in-depth responses. My primary form of data collection to explore the strategies of managers to maintain quality service in financial management division was semistructured open-ended questions. There was no pilot study for this study.

Member checking is a tool to ensure data validity (Marshall & Rossman, 2016). Andraski, Chandler, Powell, Humes, and Wakefield (2014) supported member checking to gain the truthfulness of the participant in the study. Important step mentioned by Dubois and Gadde (2014) that using member checking not only to gain quality control but also to seek validity of the real-life phenomena. I sent my preliminary interpretation of the results to the study participants as a member checking tool.

Data Collection Technique

The primary data collection for this study was phone interviews with semistructured, open-ended interviews and using field notes and a voice recorder (Wood et al., 2016). The use of the telephone for conducting interviews is becoming increasingly popular in data collection (Carter et al., 2014). Drabble et al. (2015) suggested telephone as an alternative to face-to-face interviews to reduce personal beliefs and biases. Zhang, Woud, Velten, Margraf, and Kuchinke (2017) identified benefits of telephone interviews as part of data collection including low refusal rate, convenience, and low cost. I used telephone interviews due to participants' location for convenience, low refusal rate, and low cost.

I reached out to my professional networks via LinkedIn, and I received a response from a gatekeeper from a public sector company. As part of the IRB approval process from Walden University, I received electronic signed letter of cooperation from the gatekeeper (see Appendix C). I sent introductory email (see Appendix D) about who I am, why I was conducting the study, and a brief explanation of my research, the allotted interview time and consent form (see Appendix E) to the seven identified study participants after the gatekeeper sent me listing of study participants.

Researchers need to use attending, attentive listening, and probing for clarity during semistructured open-ended interviews to ease the interview process (Gibbins et al., 2014). Dubois and Gadde (2014) confirmed the same method and adding focus, professionalism, and give participants space to speak can be essential steps in gaining human experiences. Conducting interviews in the participants' place of work to ensure familiarity and comfort (Bowden & Galindo-Gonzalez, 2015). While the interview conducted via phone during participants' business hours, the participants use their offices or conference rooms in their office building. Participants notified me via email for their consent to participate in the study, consent of the interview, and their available date and time interview within a week after I sent the introduction email. As part of the informed consent, participants allowed me to record the interview as stated in the consent form via email. I used generic digital voice recorder, and manually transcribed to Microsoft® Word right after each interview. The generic digital voice recorder equipped with background voice cancellation, and I can hear the recorded interviews without background noise interference.

On the date and time of each interview, I read the script of interview protocol (see Appendix B), and each participant agreed to record the interview before the interview began. Each interview lasted between 30 and 45 minutes. After each interview, I immediately manually transcribed the recorded interview data from digital voice recorder to Microsoft® Word, and interpreted the interview in my interpretation and according to themes. Caretta (2016) suggested validating the data after each interview. With the generic digital voice recorder, I replayed the voice recording, validated the data collection while I manually transcribed the data into Microsoft® Word. Qualitative data analysis software helps researchers organize and sort narrative data (Woods, Paulus, Atkins, & Macklin, 2016). Brennan and Bakken (2015) emphazised NVivo as the powerful data management tools to identify emergent themes from narrative passages. I uploaded data in Microsoft® Word from each interview into NVivo 11 once I received participant's agreement.

Data Organization Technique

As I collected data, I needed to organize the information. Data organization is an important process if a researcher hopes to have a meaningful study (Dennis, 2014). I organized the data for the study with an electronic filing for simplicity and time efficiency as suggested by De Waal, Goedegebuure, and Tan Akaraborworn (2014). Researchers use themes as a basis for data organization and promote results (Brennan & Bakken, 2015). A folder called *Participants Raw Data* consist of participants' raw data information in Microsoft® Excel file, and protect the information on password-protected flash drive. In the sub-folder for each participant, data included interview information in

Microsoft® Word file with coding (e.g., PA1, PA2), consent email, email record, completed interview information, completed interview questionnaires, research checklist, and time and date of the interview location. In each completed interview file, it consists of completed data in Microsoft® Word, and I organized the result from the phone interview into approved themes to promote study result in a timely manner.

Data protection an essential part of a research endeavor (Hashem et al., 2015). In research ethics, privacy and confidentiality of participants are the utmost fundamental (Morse & Coulehan, 2015). Yin (2014) noted the importance of password protected file sourcing on all data including interview transcripts. I stored all data on a password-protected flash drive in a locked cabinet. After five years, I would destroy the password-protected flash drive with computer override program, and shred and dispose of the relevant hard copies as the requirements of Walden University's IRB guidelines to ensure the participants' confidentiality.

Data Analysis Technique

Researchers need to identify and analyze data in order interpret the research results (Derobertmasure & Robertson, 2014). The research method design and data collection have a direct influence on how the researcher analyzes the data (McCusker & Gunaydin, 2015). Data analysis is fundamental in identifying research findings and obtained result (Yin, 2014). Yin (2014) posited four types of data triangulation including data, investigator, theory, and methodological. The data analysis process appropriate for this study was methodological triangulation.

Cope (2014) explained the importance of triangulating interview data with additional data sources. Beskow et al. (2014) explained data triangulation become increasing important to enhance validity and reduce bias in data collection for qualitative research. Heale and Forbes (2013) supported triangulation as a tool to confirm findings and ensure data completeness. Marshall and Rossman (2016) suggested three sources in data triangulation including (a) open-ended semistructured interviews, (b) direct observation on data collection, and (c) company documents. I used open-ended semistructured interviews (see Appendix F) and a document review of SLAs, and KPIs. I supplemented interview data with a review of SLAs and KPIs provided by gatekeeper. In addition, I reviewed information available on the company's website. The supplemental data from SLAs, KPIs and the company website provided support for my interview data, enhanced validity, and reduced bias in data collection process.

As part of data analysis process, researchers need to examine the quality of data findings (Yin, 2014). Researchers need to carefully review and categorize the interview data as reflection of the conceptual framework and themes (Carter et al., 2014). To ensure answering a research question, researchers need to categorize interview results by themes (Braun, Clarke, & Terry, 2014). After each interview, I listened carefully to the recordings on the digital voice recorder, manually transcribed it to Microsoft® Word, and reviewed notes to ensure the identification of key points. Next, I organized data and coded the data into themes. Once completed, I reviewed themes with participants, and adjusted it according to feedback received from participants. I then finalized my results.

Researcher used computer-assisted qualitative data software as an aid to help analyze data and organize themes (Sotiriadou, Brouwers, & Le, 2014). NVivo is one data software identified by Sotiriadou et al. (2014). Researchers identify benefits of NVivo to code and organize themes (Derobertmasure & Robertson, 2014). Heale and Forbes (2013) suggested that the use of NVivo increases the efficiency in organizing and identifying themes. I used NVivo version 11 in my data analysis technique to save material organized, themes identification, and save time. I manually transcribed my data in Microsoft Word, and uploaded and organized my collected data with NVivo version 11. After I identified emergent themes, I shared my interpretation with the study participants as my member checking tool. According to Dennis (2014), member checking is the process of providing participants with the opportunity to review the accuracy of my interpretation of their responses. I ensured the themes align with the conceptual frameworks of TCE to increase efficiency and maintain service quality, and literature review on SSC transformation effect, by analyzing the result of the text coding using NVivo version 11. Upon an agreement, each participant provided feedback within 48 hours after I sent my interpretation with emergent themes. The changes that I received very minor and did not significantly change the emergent themes.

Reliability and Validity

Reliability

Kihn and Ihantola (2015) posited reliability as different researchers using different methods, and draw similar conclusions. Zhang et al. (2017) noted to achieve reliability in qualitative research, consistency of the research measurement is critical.

Carter, Bryant-Lukosius, DiCenso, Blythe, and Neville (2014) added checking transcript information, cross-checking, and asking participants the same questions will increase reliability. By using an interview protocol, I increased the consistency among interviews.

As noted by Battisti, Dodaro, and Franco (2014), dependability occurs when other researchers can follow the decision trail to analyze if a similar result will exist or enhance findings. For dependability, I used the same semistructured open-ended interview questions with each participant. I also ask the questions in the same order as guided by the interview protocol (see Appendix B). With the use of member checking as described by Caretta (2016), I had participants involvement to support reliability.

Validity

To ensure integrity in qualitative research, researchers implement strategies to increase credibility and transferability (Marshall & Rossman, 2016). Gonzalez, Rowson, and Yoxall (2015) posited methods to ensure validity: triangulation, member checking, researcher's bias, peer debriefing, and an external reviewer. Marshall and Rossman (2016) and Cronin (2014) supported four critical measures to assess qualitative research (a) credibility, (b) transferability, (c) dependability, and (d) confirmability. In this qualitative case study, I used checking transcript information, triangulation, and member checking for measurements and strategies to ensure integrity.

Creditability. The researcher's credibility represents an accurate analysis of human experience (Elo et al., 2014). To increase credibility, Caretta (2016) suggested member checking to confirm that the researcher's interpretation represents the intent of participants' comments. Triangulation using different data collection helps a researcher

confirm the credibility of findings (Yin, 2014). After I collected the data from semistructured interview, I triangulated the data collected using company documents including SLA and KPI to ensure credibility.

Transferability. Transferability refers to the ability to have the same findings and outcome by using other subject or participants (Dennis, 2014). Connelly (2016) described transferability as the degree in which the research is transferable to other situations. To achieve transferability, I used dense descriptions on the result of the study to let similarities surface between participants. Member checking was a part of my triangulation process to increase validity. To increase the transferability of my results, I reviewed the preliminary findings with an expert in the area of SSC to confirm that the results relate to situations and organizations other than the study location. Many of my professional networks were experts in the area of SSC, and part of shared service and outsourcing network.

Confirmability. A researcher ensures confirmability by auditing the research method used (Connelly, 2016). In confirmability, different researchers can see the same information and withdraw the same conclusion (Westerman, Spence, & Van Der Heide, 2014). Data accuracy on study findings provided by participants requires clarification as part of confirmability (Elo et al., 2014). To ensure confirmability, I used methodological triangulation. In methodology triangulation, I used open-ended semistructured interviews (see Appendix F) and document review of SLAs, and KPIs to explore the phenomena of SSC.

When data saturation reached, qualitative researcher is no longer need to interview additional participants (Roy et al., 2015). Researchers can ask multiple participants with the same questions as one method to reached data saturation (Fusch & Ness, 2015). When researchers received no new information after several interviews with the same participants, data saturation established (Gibbins et al., 2014). To ensure data saturation, I continued to interview participants until there was sufficient data to replicate the phenomenon of study.

Transition and Summary

In Section 2, I stated the purpose statement of my research study, addressed the role researcher, discussed the selected participants, and detailed the research method and design. I explained the following in Section 2 in the (a) population and sampling method; (b) ethical research; (c) data collection instruments, technique, and organization; and (d) data analysis techniques. Section 2 concluded with a discussion of the methods and techniques for assuring the reliability and validity of this study.

In Section 3, I included the presentation of findings, application to professional practice, implications for social change, recommendations for action, recommendations for further research, researcher reflections, and a conclusion.

Section 3: Application to Professional Practice and Implications for Change

In section 3, I provide a thorough description of the findings of the research study on strategies used by SSC managers in the public sector to maintain quality service. In this section, I present an overview of the study, which includes the purpose of the study, the presentation of the research findings, and application to professional practice. The final sections included implications for social change, recommendations for action recommendations for further studies, reflection, and a conclusion.

Overview of Study

The purpose of this qualitative case study was to explore strategies used by SSC public sector managers to maintain service quality in their financial management division. I interviewed seven participants using phone interviews with semistructured interview questions. Of seven participants, two were department heads, four were department leaders, and one was at the supervisor level within the SSC. I sent each participant the consent form (Appendix E) via email. Each participant emailed their consent to participate in the study, and they informed me their availability for phone interviews via email. To protect participants' confidentiality, I used alphanumeric coding for participants' names as follows: PA1, PA2, PA3, etc.

The interview consisted of nine semistructured interview questions in phone interviews lasting no more than 60 minutes. Each participant consented to allow me to record the interview. I used a digital voice recorder to record each interview and then transcribed the recorded data into a Microsoft® Word data file. After transcribing the interviews and my field notes, I uploaded the data into NVivo 11 software. As part of

data collection, I used the member checking method to make sure I interpreted the

participants' statements accurately. After summarizing each interview, I allowed

participants to comment on the interpretation of my summary. I also incorporated

methodological triangulation by reviewing and summarizing, in field notes, information

from SLA and KPI documents. The final source of data collection came from field notes

in which I summarized nonverbal cues that occurred during the phone interviews. I then

used NVivo 11 software to organize, analyze, and manage the study interview results.

During the phone interview, I followed an interview protocol (Appendix B) to

reduce bias, maintain professionalism, and establish a high ethical standard. Along with

interview protocol, I used bracketing as a tool to reduce bias during the phone interview.

After I completed each phone interview, I organized the data into themes, and I emailed

the interpretation of phone interviews as part of member checking. Some of the themes

including (a) training and documentation, (b) employee engagement, (c) control and

communication, (d) efficiency and automation, and (e) standardization and metrics.

Presentation of the Findings

The overarching research question that guided this study was: What strategies do

public sector SSC managers use to maintain service quality in their financial management

division? The population for this study was composed of department heads, leaders, and a

supervisor of SSC in the public sector located in the state of Mississippi. I assigned

alphanumeric coding from PA1 to PA7 to ensure confidentiality. Each study participant

answered all the nine questions based on their own unique experience in SSC and

financial management. I synchronized all comments while I explored SSC strategies used

by public sector managers to maintain service quality in financial management division. I used TCE theory as a conceptual framework to guide the framing of the interview questions, and the TCE theory supports my research question because the theory helped frame my exploration of the tools needed to increase efficiency and maintain service quality.

The emergent themes helped me focus on the strategies used by public sector SSC managers to maintain quality in their financial management division. The answers from of all nine questions from each participant emerged into themes, and were relevant to my strategy in exploring SSC strategies used by public sector managers. The five main themes I identified from data collection included (a) training and documentation, (b) employee engagement, (c) control and communication, (d) efficiency and automation, and (e) standardization and metrics (see Table 5). The number assigned to the themes does not represent any level of importance. The percent of participant responses indicate the level of three importance themes including training and documentation, control and communication, and employee engagement.

Table 5

Major themes identified from data collection

Themes	Participant Responses	% Participant Responses
1. Training and documentation	7	95
2. Employee engagement	7	70
3. Control and communication	7	90
4. Efficiency and automation	7	50
5. Standardization and metrics	7	67

Theme 1: Training and Documentation

During the phone interview phase of my study, participants agreed on the importance of training and proper documentation to maintain quality service. Maciejczyk (2016) mentioned the importance of needed training during SSC implementation. Ramon, Morant, Stead, and Perry (2017) posited similar statements related to the importance of training to ensure employee development and engagement. PA1, PA2, and PA3 emphasized that the uniformity with process documentation and training, including on-the-job training, were keys to maintain quality service in SSC. PA3 emphasized,

Good procedures and documentation are also another strategies that is implemented to ensure the new employee has something to refer to other than their notes during the on the job training, and to stay uniform on execution on the tasks or process.

PA1 noted, "When training rolled out, everyone attended the same training classes, and understand the same process, when doing the task." Tomasino et al. (2014) prioritized training with executive stakeholders' involvement in training development, also an ongoing part of the process in SSC. PA4, PA5, PA6, and PA7 mentioned the benefits of formal quarterly training, ad hoc training for process enhancements in SSC to ensure employee development and engagement, and centralized location on process documentation (electronically) for easy access as part of SSC strategy to maintain service quality. Formal quarterly training material, employee development plans, and service delivery guides were available and clearly identifiable on the company website.

In the process of transformation to SSC, Wang and Wang (2014) mentioned some of the challenges in hiring new employees and training current employees to do the new tasks in the SSC. However, redesigned job descriptions positively affect the success of SSC. In the process efficiency survey, Laval (2016) identified 85% participants experiencing the non-detailed and non-documented training process, which correlated with time lost onboarding of new employees and no apparent backup responsibilities on the documentation. PA3, PA4, and PA7 shared their experience with the training process documentation, and the result of learning the new task before and during SSC implementation to ensure the success of SSC. PA3 added, "We identified classes that are critical to the Financial Management Division, and ensured everyone went through the classes as a requirement or simply a refresher course on how to process government information and processes." In addition, the detail of the training sessions and documentation before and after the transformation contributed to the service quality. PA2 added, "When we started building the service delivery guide, the thought in mind was to make sure the content is very detail to the point where everyone can follow the process with less training." I reviewed the service delivery guide, obtained from company website. The service information was detailed, clear, and easy to follow with each of the step process within each division in SSC, by noting changes in the process documentation, including version number and year that the document changed.

Thoughtful workforce planning and training are critical to success in government agencies (Murrin & Reger, 2013). In their statement, Murrin and Reger noted training and communication, which are needed for all personnel, including operations and senior

program managers, to understand the effects and effectively manage the process without

sacrificing service quality. PA6 and PA7 shared their views on training and

documentation and noted a clear direction about their tasks before and after the SSC

transformation. PA7 stated, "We have training procedure done and documented, and we

have hard and soft copy of the documentation on our shared drive. All employees signed

in and participate in the training was very interactive training."

Theme 2: Employee Engagement

Knol et al. (2014) explored SSC challenges using a multiple case study, and they

noted resources dependency caused by power struggle in acquiring and maintaining

resources in SSC. All participants mentioned that open communication and collaboration,

expectation of the tasks and eliminating roadblocks, employee empowerment, respect and

positive attitude, and employee rotational program were strategies to maintain service

quality in SSC. PA4, PA5, PA6, and PA7 elaborated on open communication, which

includes equal workload, process enhancements to obtain efficiency and maintain service

quality, rewarding positive behavior, discussing room for improvement, and identifying

root causes from daily operation's issues. PA1 stated, "If an employee may not be able to

complete the daily work in timely manner, we will sit down and figure out the cause, and

figure to away to make sure the task is done in timely manner." PA1 added, "Having

people on your team that have strong work ethics will help you with quality."

Identifying top performers and shifting away from operations may be challenging

to consider during SSC transformation; however, a significant opportunity exists to

develop the talents helped within budget constraint environment in the public sector

(Dennis & Walcott, 2014). Helbing and Riedel (2013) posited the *lift-drop* phase during SSC transformation. PA3 noted that the transactional process transformation knowledge during the SSC transformation from the civil servant to service provider was successful, and balance of refresher training and motivation program supported employee's development during the change. PA1 elaborated the *lift-drop* phase during SSC transformation by taking on lower volume tasks as is and enhance the process once all tasks moved to SSC. With this strategy, employees can learn the process, enhance it for process efficiency, and maintain quality service. Once the process matured, experienced employees start shifting their focus and skill sets on other areas that may need more resources. PA3 noted, "We also rotate personal, to make sure fresh ideas and to ask questions from someone outside the process to ensure efficiency exists."

People equity can influence organizational outcomes, including increased service quality and lower employee turnover (Schiemann, 2014). Human capital framework titled "People Equity" included three factors such as alignment, capabilities, and engagement or ACE (Schiemann & Seibert, 2013). Participants shared similar statements on ACE, which produces quality work, accountability, empowerment of decision-making, and the positive attitude to go above and beyond. All the participants have been with the same organization for more than 10 years, and they have been part of the SSC transformation. With employee engagement, PA2 added, "Give the staff the empowerment to change the process, do it better, do it smarter."

Theme 3: Control and Communication

In the SLA, the responsibility of SSC is formalized and must agree with the client (business units) and service provider (Koval et al., 2016). In the KPI, employees and the whole SSC's performance are measured (Bondarouk & Friebe, 2014). The service quality's outcome governs through SLA and KPI (Amiruddin et al., 2013). All seven study participants mentioned that adherence to SLA, metrics, service delivery guide, policy, and procedures were critical controls in place to maintain service quality. During the phone interviews, participants discussed the importance of KPI or metrics and a scorecard to help identify areas for improvement, including the need for process enhancement and employee training. Staff posted documentation on the SSC's website for open communication with the clients. PA2 stated, "We have peer review, second level review built in the process. We have service now as a tool; we documented if we have noncompliance with service delivery guide. In addition to KPI and performance measure, we also have the continuous monitoring program, detective control which is safety standard and monitored all activities that influence our financial statement, or major operating impact." PA6 added, "We use different tools to maintain service quality including peer reviews, created macros or scripts to reduce data entry errors, checklist, etc.". In a review of the company's website, I observed that KPI metrics and scorecards were easy to access, and clearly defined by services and months. It was a clear indication of transparency of quality of service, and if there were any areas for improvements.

Effective communication and stakeholders' involvement in initiating, implementing, and functioning within SSC help reduced the resistance to change (Raudla

& Tammel, 2015). Participants agreed on clear and effective communication including before and after procedures and tasks during SSC transformation, which help maintain service quality. Bondarouk and Friebe (2014) stated the communication channels should not be limited from face-to-face interaction; however, using technology such as e-mail, telephone, and video conference encourages knowledge sharing and information. Participants shared similar positive experiences in clear communication, especially with rapid changes in process documentation and enhancement. To ensure clarity in process documentation, a standardized approach, training communication (formal and ad hoc), periodic meetings, and e-mail will be available once process document changed.

Standardize processes and efficiency are keys to success; thus, control and effective communication are fundamental to SSC (Tammel, 2017). Similarly, Amiruddin et al. (2013) shared effective communication including the discussion of performance risks, cultural understanding, and adoption to continue work performance. PA1 and PA2 shared effective communication during SSC implementation, such as daily status reviews on specific tasks and functions during the initial stage and weekly status reviews during the transition time, and, once the process matured, communication can be found online. PA2 noted that knowledge sharing within the SSC is also part of effective communication, including outreach sessions, lunch and learn, and telecom. PA3 noted,

Sharing knowledge across the overall Divisions at the NSSC (e.g., FMD, HR, procurement) is one of our weak area, which can be improved in sharing knowledge. We can benefit from lessons learn meetings, and sharing quality measure methods amongst division. For example, HR has a great idea that

financial management (FM) can use, which currently none exists. At current

stage, some areas are still operating in silos.

Theme 4: Efficiency and Automation

In an SSC environment, efficiency and automation are essential elements

(Tomasino et al., 2014). Operating efficiency increases by eliminating duplication and

streamline process, which reduce complexity and increase standardization (Ramphal,

2013). Overtime, with efficiency and automation, innovation will exist, thus increase in

service quality (Beimborn, 2014). Participants expressed similar experiences related to

standardization with the support of the latest technology. PA2 and PA3 noted that

identifying automation opportunities and utilizing lean six sigmas gave the staff

empowerment to change the current process, and do it better and smarter. Other

participants emphasized on macro utilization, which automation on data processing, and

more focus on analyzing the reporting. Hence, SSC quality exists. PA2 noted, "You will

be pleased with the ideas that come from the staff on the tasks that can be efficiently

done. Because of these ideas, we are considering robotics."

The benefits of process improvement include efficiency and reduce operating cost

(Bondarouk & Friebe, 2014). In their study, Bondarouk and Friebe (2014) identified

improvement in service quality without sacrificing organization control. PA3 added the

management and senior leadership support in automation, and employee rotational

program to ensure fresh ideas on efficiency. PA4 shared the experience on automation by

stay inform on latest technology, and senior leadership support on automation. Marciniak

(2014) discussed the importance of innovation and as value added which noted on

scorecard and KPI. PA5 stated, "If we have identified efficiency and it is noted on the scorecard and have discussion regarding the quality and process improvement if needed to eliminate errors in the future." In a review of the scorecard documentation, I observed the company's assessment, which included a survey on service quality, SSC utilization, and technology enhancements.

Theme 5: Standardization and Metrics

Transparency in business and the mission statement is important to the success of SSC (Dennis & Walcott, 2014). George and Wang (2015) studied the SSC implementation in the transparency of change management and ensured the management team has the conversation on what, when, who, how, and why to employees. During standardization in SSC, transparency needed in the process change, appropriate inter-organizational support system including trust, communication, and information sharing (Lu & Herbert, 2013). Participants experienced similar process during SSC transformation with transparency in their tasks and pre-and-post process. PA1 added "When we first went live, to avoid many of the change management and culture changes at the same time, we try to take over process as they were. Once the processes in our area, we try to streamline and assess of process improvement to create efficiency. We have one common process called *agency process* across all the centers".

As part of transparency process, Participants shared utilization of operating metrics to ensure performance monitoring within SSC. PA1 stated: "we maintained the metric and posted on the website so that customer can review." The operating metrics maintained internally and posted to the website and clients can review in real-time. Open

communication on SSC implementation with shareholders and stakeholders is important

to sustain credibility and trust (Meijerink & Bondarouk, 2013). Participants noted that the

operating metrics shared with stakeholders and shareholders to identify timeliness of the

service or product output, hence sustaining credibility and trust. PA1 and PA5 noted the

importance of standardization across the SSC once the tasks transferred. Once

standardization obtained, quality will increase, and error will be likely to decline in the

long run. PA2 stated, "Metric used to get the conversation going with our stakeholders if

any tasks or areas can be improving or enhance efficiency or hitting the timeliness

deadline." I also reviewed SLA and KPI policies in the company's website. The

commitment to service quality and risk management were included in policy statements

in the website. Paagman et al. (2015) posited risk associated with outsourcing, such as

data protection, and knowledge protection. However, with SSC risk associated with

offshoring/outsourcing non-exist, and knowledge sharing and service quality increases. I

reviewed the quality control policies provided by gatekeeper. The policies includes

statements about transparency and detailed procedures related to accountability,

segregated of duties, and risk management.

Applications to Professional Practice

The findings from this study are potentially applicable to professional practice by

providing additional information on the SSC strategies used by public sector managers to

maintain service quality. The specific business problem is some public sector SSC

managers lack SSC strategies to maintain service quality in financial management

division. Through time, positive results of SSC occur when an organization understands

the advantages and disadvantages of SSC and implements a plan to overcome the

challenges when they arise (Strikwerda, 2014). The results of this study corresponded

with TCE framework and provided SSC managers of public sector with information on

process improvement in business operation to reduce cost, increase service quality, which

the need to overcome the lack of SSC strategies.

Managers and senior leaders of SSC public sector can adopt cultures that

encourage effective communication, knowledge sharing, employee engagement, and

support automation. The findings from this study would help public sector SSC managers

better understand how to incorporate and implement successful SSC in financial

management division and maintain service quality. The results of this study would

provide professional business practice of SSC strategies which is important as part of

business strategy. Robust innovation, automation, a centralized business model, available

management control, and overflow are essential indicator and primary points to strong

service quality (Marciniak, 2014).

Implications for Social Change

Increasing understanding of successful SSC implementation in a public sector

SSC may help leaders in their efforts to increase innovation, efficiency, and reduced high

turnover rate in human talent. The outcomes may improve the financial bottom number of

a business and maintain competitive advantage, while retaining employees' work-life

balance (Barua & Mani, 2014). Sharing IT information between business unit

accomplishments helped to innovate the business process (Fielt et al., 2014). Those

attributes are important and justify the implementation of successful SSC. The outcomes

may also improve employee work-life balance, reduce turnover, and improve the economic well-being of local economies.

The results from this case study could benefit SSC public sector by understanding the SSC strategies used by public sector managers in maintaining service quality. Public sector SSC managers could gain insights about effective use of SSC in their organizations. Society could benefit from the stable employment attributed to effectively operating employers. Academic research contributes to increasing service quality and retaining talent (Jiang et al., 2015). The results from this study could expand the understanding of the SSC service quality.

Recommendations for Action

The objective of this qualitative single case study was to explore strategies used by SSC public sector managers to maintain service quality in their financial management division. Based on findings of this case study, I noted some recommendations for SSC managers of public sector to maintain quality service. SSC managers of public sector should consider formal knowledge sharing with other divisions within SSC to gain efficiency and innovation. Knowledge sharing not only increase the efficiency of specific tasks, but also increases employee empowerment in cultural diversity, accountability, networking, and career mobility. Based on the casual observation during the data collection process, I noticed that some SSC managers might not be aware the influence of adequate training and SSC procedure in maintaining service quality. Effective training can enhance by sharing knowledge with other divisions.

Other individuals who may benefit to the results of this study include SSC managers from private sector. Additional recommendations for private sector SSC managers include detailed training and documentation, additional training during and after SSC transformation, effective communication, standardization tasks, employee engagement, and innovation to maintain service quality. SSC managers recommended formalizing job rotation programs to retain talent and sustain competitive advantage. With job rotation program, the high skill labor and interaction with clients' skills, and knowledge sharing are unfolded (Hertveldt & Michel, 2013).

Another recommendation for action for SSC public sector managers and other SSC managers from the findings of this study include redesigning job descriptions as part of SSC strategy. The goal of a workforce redesign is to retain and attract personnel. A few participants mentioned lean six sigma utilizations as a strategy to refocus SSC managers. Participants on this case study have been with the company for at least ten years, and career mobility will influence and challenge their ability to do more than their capable while utilizing their expertise in SSC.

Recommendations for Further Research

The purpose of this qualitative case study was to explore strategies used by public sector SSC managers to maintain service quality in their financial management division. A single SSC public sector organization in the United States was the focus in this case study. The findings from this study provide researchers with the foundation for future research in exploring other SSC strategies not covered in this study, and explore other

sector and industry. Managers and senior leaders of SSC can also benefit from a further

study on robotics and straight through processing (STP) in SSC.

Participants in this study consisted of supervisors and managers from a public

sector SSC in Mississippi. Further research may expand the geographical location outside

the State of Mississippi and other sector and industry. The answers from some of study

participants were apparent during the data collection process that participants need more

knowledge sharing with other divisions within SSC, workforce planning to avoid silos

and boredom, and miscalculated the effect of knowledge sharing to increase efficiency

and innovation in SSC. Future research could focus on increasing awareness of the

influence of robotics and STP to enhance efficiency and innovation.

Reflections

As the initial process of conducting the study, I performed extensive literature

review in SSC, and my experience in the transformation process of SSC brought holistic

experience in the study. In the process of completing this study, I experienced academic

evolution and obtained greater knowledge of SSC strategies used by SSC public sector

managers to maintain service quality in financial management division. I have several

important notes in the doctoral study process. First, writing the doctoral study requires

mental readiness. Second, finding an organization to participate in my case study was a

challenge. Third, I used interview protocol and bracketing technique to mitigate personal

bias or preconceived ideas and values.

During the interview process, I gained significant insight about SSC in the public

sector. I appreciated and valued the hard work, work ethics, and the respect that each of

the participants had to their workplace and co-workers. After completing the study, I gained significant awareness into SSC strategies to maintain quality service. Findings from this study could provide managers and leaders of SSC public sectors with valuable information on SSC strategies to maintain quality service in financial management.

Conclusion

Identifying and understanding SSC implementation training strategies is valuable in the path to achieve success and sustain an organization. The purposed of this qualitative case study was to explore the research question: What SSC strategies do public sector SSC managers use to maintain service quality in financial management division? Semistructured interviews with SSC public sector managers served as primary data. I supplemented interview data with a review of SLAs and KPIs provided by gatekeeper. In addition, I reviewed information available on the company's website. In the review of SLAs, I identified a fundamental support system to avoid unrealistic expectation and avoid conflict between parties. In review of KPIs, I confirmed accountability and staff performance in financial management division measured and dictate areas for improvement, which support quality service maintenance.

Following data collection and analysis, five main emerging themes from data collection included (a) training and documentation, (b) employee engagement, (c) control and communication, (d) efficiency and automation, and (e) standardization and metrics. The SSC strategies in training and documentation, control and communication, and employee engagement were fundamental in maintaining service quality in SSC relationship. The implications for positive social change including increase the

understanding of successful SSC implementation in a public sector SSC may help leaders in their efforts to increase innovation, efficiency, and reduced high turnover rate in human talent. The outcomes may also improve employee work-life balance, reduce turnover, and improve the economic well-being of local economies. The primary findings from this study identified SSC strategies that used by public sector managers to maintain service quality. The findings from this study could also help future and current SSC managers of public sector to understand the importance of training and documentation, employee engagement, efficiency and automation, and control to maintain service quality.

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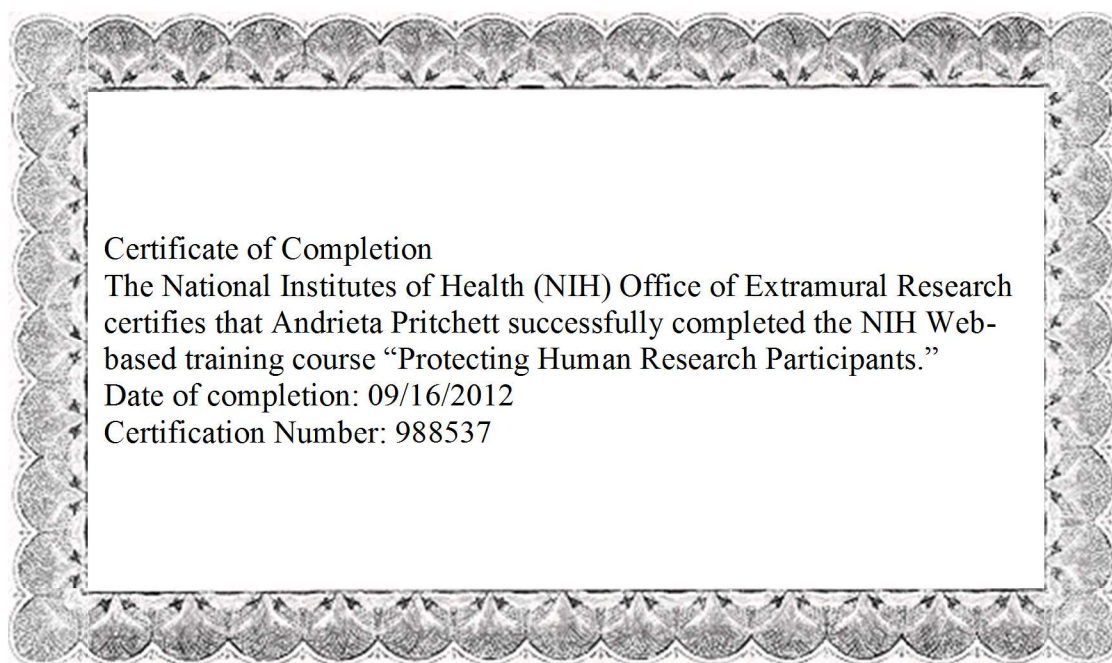
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Appendix A: Ethical Certification

Certificate of Completion
The National Institutes of Health (NIH) Office of Extramural Research certifies that Andrieta Pritchett successfully completed the NIH Web-based training course "Protecting Human Research Participants."
Date of completion: 09/16/2012
Certification Number: 988537

Appendix B: Interview Protocol

Interview Protocol	
What I will do	**What I will say—script**
Introduction about myself, the study, consent form, and brief scenario about interview process and confidentiality.	Welcome and thank you for your participation today. My name is Andrieta Pritchett and I am a graduate student at Walden University conducting my doctoral study in partial fulfillment of the requirement for the degree of Doctorate Business Administration – Finance. This semistructured interview will take no more than 60 minutes and will include 9 questions regarding your experiences and how do SSC supervisors or managers use SSC's strategies to maintain quality service. I would like your permission to tape record this interview, so I can accurately convey your statement. If at any time during interview you wish to discontinue the use of the recording and the interview itself, please let me know. All of your statement is confidential. Your statement will remain confidential and will be used to understand the effects of SSC business model in maintaining quality of service in public sector. Before we begin, please briefly explain where do you currently work, and your role in the financial management division. Let's begin the interview process and please stop me at any time should you need a break or would like to withdraw from the study.
• Watch for non-verbal queues • Paraphrase as needed • Ask follow-up probing questions to get more in-depth	1. What SSC strategies do you use to maintain service quality?
	2. How do you influence the SSC employees' daily job productivity?
	3. How do you manage the workflow of the tasks during SSC implementation?
	4. How do you maintain the effectiveness of training classes and SSC procedures?
	5. What is the control implemented for each business unit under the SSC method to maintain quality service?
	6. How does the Service Level Agreement and Key Performance Indicator help identify areas for

	improvement in quality service?
	7. How do you create efficiency and automation in the SSC business model?
	8. How do you share knowledge within the SSC business model to maintain quality of service?
	9. Do you have anything else to add to the discussion?
Wrap up interview thanking participant	I would like to thank you for your participation in this study and I greatly appreciate your time. Once I review the recording, I would like to share my note with you to ensure your statement is still the same.
Schedule follow-up member checking interview	Will you have the availability next week at the same time to review your statement to ensure validity of your statement?

Appendix C: Letter of Cooperation

August 11, 2017

Office of the Executive Director

Andrieta Pritchett, MAFM
Doctoral Candidate
Walden University
100 Washington Avenue South
Suite 900
Minneapolis, Minnesota 55401

Dear Ms. Pritchett:

Based on my review of your research proposal, I give permission for you to conduct the study entitled, *Shared Service Center Strategies in the Public Sector*. As part of this study, I authorize you to conduct phone interviews with   –a list of personnel has been provided in a separate email message.   the point of contact for any revisions or additions to the list and supplemental information (training documentation, etc.) that may be requested. I have provided SLA and KPI (Service Level Indicators included in SLA) documentation electronically.   personnel participation will be voluntary and at their own discretion. Once the study is concluded,   would appreciate you sharing the findings with us.

We reserve the right to withdraw from the study at any time if circumstances change. I confirm that I am authorized to approve research in this setting and that the provided plan complies with federal government and   policies.

I understand that the data collected will remain entirely confidential and may not be provided to anyone outside of the Doctoral Candidate's supervising faculty/staff without permission from the Walden University Institutional Review Board (IRB) and

Sincerely,

Director, Service Delivery Directorate

Appendix D: Invitation Email

<Date>

<Address Block>

Dear Sir/Madam,

As part of my doctoral dissertation research at Walden University, I invite you to participate in a research study on the exploration of Shared Service Center (SSC) strategies used by public sector SSC managers to maintain service quality in financial management division. I have selected you to participate in my doctoral study because of your professional experience and industry knowledge in financial management division. Please be assured that your participation is voluntary and confidential. Please read the enclosed consent form, and ask any questions before replying to this email with "I Consent" to participate in the study.

Please do not hesitate to reach out to me via email andrieta.pritchett@waldenu.edu or phone +1-302-290-1192 with questions. I appreciate your time and cooperation with my request.

Best Regards,

Andrieta G. Pritchett

Appendix E: Informed Consent Form

You are invited to take part in a research study of your experience and to explore Shared Service Center (SSC) strategies used by public sector managers to maintain service quality in financial management division. The researcher is inviting study participants with a minimum of four years' supervisory level experience working in the financial management division. This form is part of a process called "informed consent" to allow you to understand this study before deciding whether to take part.

Andrieta G. Pritchett is a Doctor of Business Administration (DBA) candidate at Walden University is conducting this study. The researcher is conducting this study in her capacity as a doctoral candidate at Walden University. The study has no relationship to the researcher's professional activities and affiliations.

Background Information:
The purpose of this proposed study is to explore SSC strategies used by public sector SSC managers to maintain service quality in financial management division.

Procedures: If you agree to be in this study, you will be asked to:
- Participate in a semistructured individual interview for 45-60 minutes. Questions will consist of demographic information, brief information about your current role, and nine questions about your experience in financial management division and SSC.
- With your consent, the interview will be audio taped for transcription by the researcher. The researcher will also take notes during the interview.
- Via follow-up email, the researcher may ask you to verify your transcript for accuracy, or to validate themes and conclusions that arise during data analysis.
- The time investment for follow-up contact is expected to take 15-20 minutes.

Questions for the interview are as follows:
- What SSC strategies do you use to maintain service quality?
- How do you influence the SSC employees' daily job productivity?
- How do you manage the workflow of the tasks during SSC implementation?
- How do you maintain the effectiveness of training classes and SSC procedures?
- What is the control implemented for each business unit under the SSC method to maintain quality service?
- How does the Service Level Agreement and Key Performance Indicator help identify areas for improvement in quality service?
- How do you create efficiency and automation in the SSC business model?

- How do you share knowledge within the SSC business model to maintain quality of service?
- Do you have anything else to add to the discussion?

Voluntary Nature of the Study: Your participation in this study is voluntary. This means that everyone will respect your decision of whether or not you want to be in the study. No one will treat you differently if you decide not to be in the study. If you decide to join the study now, you can still change your mind during the study. If you feel stressed during the study you may stop at any time. You may skip questions that you feel is too personal.

Risks and Benefits of Being in the Study: Being in this type of study involves some risk of the minor discomforts that can be encountered in daily work life, such as fatigue or stress. Being in this study would not pose risk to your safety or wellbeing.

The interview will involve a discussion of your experiences as a manager or supervisor of public sector SSC. Being in the study offers you the opportunity to voice your opinion about the SSC strategies used by public sector SSC managers to maintain service quality in financial management division. The findings from this study might benefit organizational leaders by understanding how the successful SSC will be implemented.

Compensation: While participants will not be compensated, your participation is appreciated and you will receive a compilation of the research findings.

Privacy and Limits to Confidentiality: Any information you provide will be confidential. The researcher will not use your information for any purposes outside of this research project. Also, the researcher will not include your name or anything else that could identify you in the study reports. For security, raw data, including names, any contact information, and all transcriptions, will be secured in a separate folder on a password-protected server. Actual names will be replaced with pseudonyms in transcriptions and if noted in the study. As required by the university, all data will be kept for a period of at least 5 years and then destroyed or shredded.

Contacts and Questions: You may ask the researcher any questions you have at this time. Should you have questions following conduct of the interview, you may contact the researcher, Andrieta G Pritchett via phone +1-302-290-1192 or e-mail andrieta.pritchett@waldenu.edu. If you want to talk privately about your rights as a participant, you can contact the Walden University Research Participant Advocate via phone at 1-800-925-3368, extension 3121210 within the USA or at 001-612-312-1210 from outside the USA. You may also contact the Walden University Research Participant Advocate via e-mail at irb@waldenu.edu. Walden University's approval number for this study is 03-13-17-0291313 and it expires on March 12, 2018.

You may save or print a copy of the consent form.

Statement of Consent:

I have read the above information, and I feel I understand the study well enough to make a decision about my involvement. By replying to the email with the words 'I Consent', I understand that I agree to the terms described above.

* Electronic signatures are regulated by the Uniform Electronic Transactions Act. Legally, an "electronic signature" can be the person's typed name, their email address, or any other identifying marker. An electronic signature is just as valid as a written signature as long as both parties have agreed to conduct the transaction electronically.

Appendix F: Interview Questions

Interview Questions

1.   What SSC strategies do you use to maintain service quality?

2.   How do you influence the SSC employees' daily job productivity?

3.   How do you manage the workflow of the tasks during SSC implementation?

4.   How do you maintain the effectiveness of training classes and SSC
        procedures?

5.   What is the control implemented for each business unit under the SSC method
        to maintain quality service?

6.   How does Service Level Agreements and Key Performance Indicators help
        identify areas for improvement in quality service?

7.   How do you create efficiency and automation in the SSC business model?

8.   How do you share knowledge within the SSC business model to maintain
        quality of service?

9.   Do you have anything else to add to the discussion?