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A study of performance measurement in the outsourcing decision

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Project overview

Outsourcing is an increasingly popular method of achieving performance improvement. However, the results have been mixed. Some organisations have not achieved the desired benefits associated with outsourcing and experienced outsourcing failure instead. This research project examines the issue of performance measurement in the outsourcing decision.

The analysis undertaken focused on performance measurement in the outsourcing process, both at corporate strategy and process level. Process level analysis is growing in importance as organisations increasingly outsource complex processes including finance, human resource management and information technology.

The research was undertaken at a UK financial services organisation (FSO) over a four year period. The research focused on a number of processes that this FSO had outsourced and examined how performance measurement considerations could be better integrated into the outsourcing process.

The researchers developed an outsourcing framework designed to overcome the major weaknesses of outsourcing. This followed an extensive literature review and a series of structured interviews with senior managers from a range of business functions and a number of organisations. This framework employs tools and techniques that allow organisations to integrate performance measurement considerations into the outsourcing process. It provides guidelines on deciding whether outsourcing is appropriate and, if so, how the outsourcing process should be managed in order to improve performance. Figure 1 provides an overview of the outsourcing framework.

Project objectives

The main objectives of the project were to:

- Review the relevant literature on outsourcing, with particular emphasis on how companies benchmark internal performance with that of potential suppliers.
- Determine how a service organisation assesses the costs associated with the outsourcing decision.
- Establish how performance measures can be employed to evaluate the outsourcing decision.
- Assess the performance of the service provider throughout the contract once a process is outsourced.

Implementing a successful outsourcing strategy for a process involves analysing a number of factors, including the contribution of the process to competitive advantage and the relative capability of the organisation in the process. The section below provides an overview of the four stages involved.

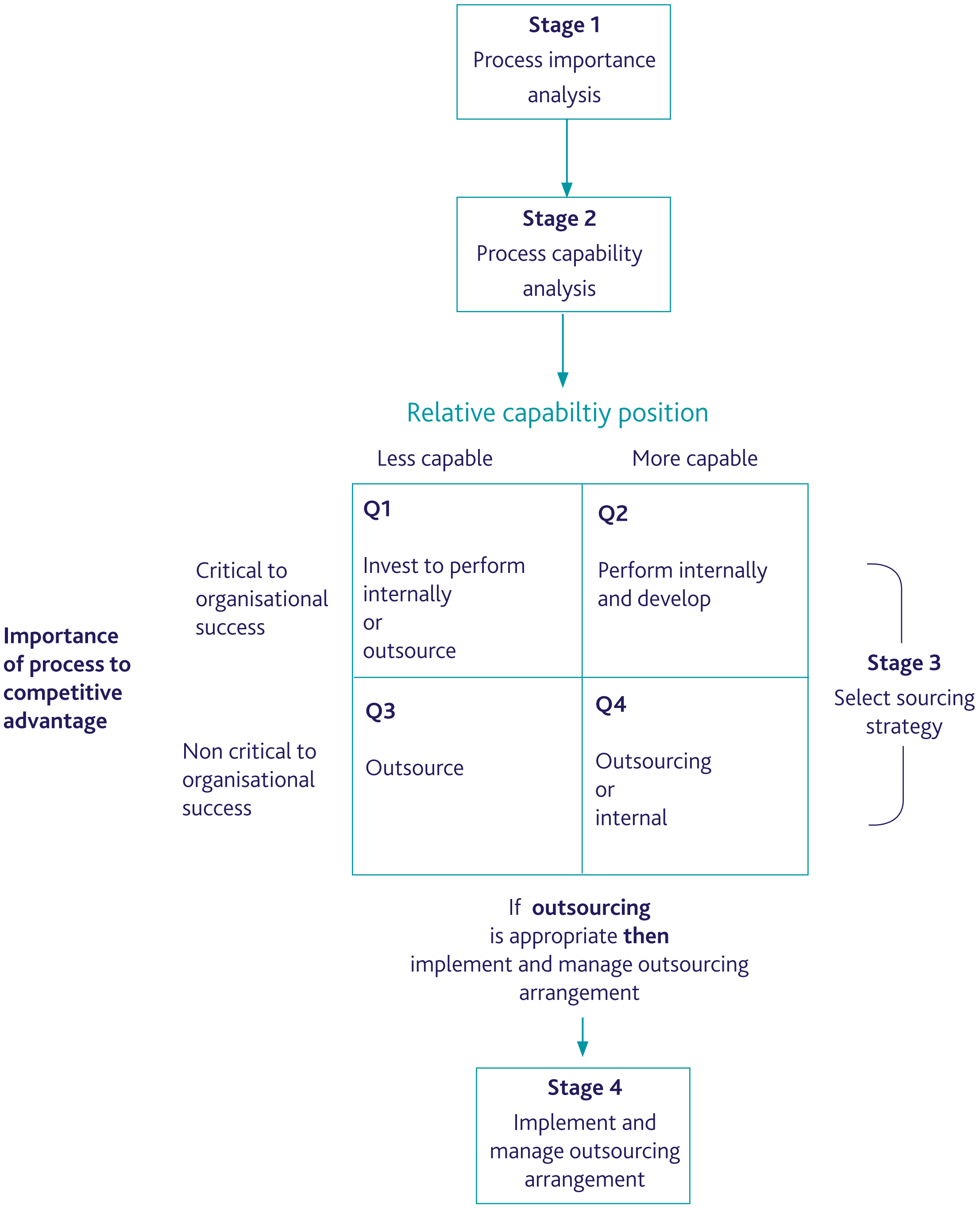

Figure 1. The outsourcing framework

Stage 1 – Process importance analysis

This involves determining the level of importance for processes that have to be performed to satisfy customer needs. Identifying which processes are critical for success involves understanding the major determinants of competitive advantage in the markets where the organisation competes or wishes to compete. Critical processes are those that can be used to build sources of advantage that are difficult and costly for competitors to replicate. They are processes that will enable an organisation to differentiate itself from its competitors.

An understanding of critical processes is therefore central to outsourcing evaluation. For example, where an organisation possesses a superior capability in a critical process relative to competitors or suppliers, it should continue to perform that process internally. Additionally, the organisation must have a clear understanding of how sustainable this position is over time. Similarly, processes that are not key influences on the organisation's ability to achieve competitive advantage should be outsourced.

A useful technique for distinguishing between critical and non-critical process in the context of outsourcing is the critical success factor (CSF) methodology (McIvor, 2005), see Box 1 (page 5). The CSF method is useful in an outsourcing context as it can establish a direct link between outsourcing and the factors that influence business success. Table 1 summarises the results of applying the CSF method to four business processes in the case study organisation (mortgages, money transmission, foreign exchange and cheque clearing) to identify which were critical and non-critical.

	Critical - mortgage processing	**Critical - money transmission via branch encounters**	**Non - critical - foreign exchange**	**Non - critical - cheque clearing**
Process summary	• Mortgage processing is a significant proportion of FSO's portfolio. • Continued growth in mortgage business is placing strain on processing ability at branches and head office. • Current difficulties include: high dependence on mortgage services unit; disjointed work flows; reactive and crisis workload management in the mortgage centre; incomplete application with a high rework rate (60%). • **Therefore, considered 'critical'.**	• Considered a loss leader due to high volume of low value transactions and significant operating costs. • Currently each branch has a minimum of two teller positions. • 70% of existing customer base do not pay fees. • **Therefore, considered 'critical'.**	• Declining demand for foreign exchange services due to technology changes and increasing competition from foreign exchange specialists. • The offering of this service was not considered to be a source of competitive differentiation in the marketplace. • There were a number of specialist service providers available. • **Therefore, considered 'non-critical'.**	• Not perceived as an area of the business that could generate revenue for the company. • An area of the business where considerable improvements to quality and service could be realised with the introduction of new technology. • Initially, the company believed that more efficient external service providers in the supply market existed. • **Therefore, considered 'non-critical'.**

Table 1. Process assessment at the financial services organisation

Box 1 - The critical success factor method

Van Veen-Dirks and Wijn (2002) have found that the CSF methodology can help practitioners deal effectively with the tension between strategy implementation and formulation. It provides a language that generates acceptance at senior managerial level as it identifies important areas for strategic attention. Using performance measures to monitor the status of CSFs, changes in the market can easily be detected, directly allowing appropriate management action to be taken. There are two key elements of the CSF methodology:

1. **Identification of CSFs** - CSFs can be developed from both the mission statement of the organisation and from an evaluation of the organisation's competitive position.
2. **Determine performance measures to monitor CSFs -** performance measures should be determined to allow the organisation to monitor progress on whether the CSFs are being met.

Stage 2 - Assessing process capability

A major part of outsourcing evaluation involves determining whether an organisation can achieve superior performance levels internally in critical processes on an ongoing basis. This analysis is concerned with identifying the disparity between the sourcing organisation and potential external sources.

Organisations considering outsourcing must evaluate their capabilities internally and in relation to both their suppliers and competitors. It is important to carry out this analysis from a process perspective, given that organisations are increasingly positioning themselves in specific parts of the industry chain to gain competitive advantage. This allows an organisation to concentrate on whether it will be detrimental to their competitive position to outsource research and development, design, engineering, manufacturing or assembly processes, both in the short and long term.

Determining the capability of the sourcing organisation in relation to competitors or suppliers involves analysing the following:

- Cost analysis – part of this analysis involves comparing the costs of sourcing the process internally and from an external supplier. An assessment of the relative cost position of the sourcing organisation in relation to suppliers in the processes should also be made.
- Benchmarking – can assist in determining performance levels in the processes under scrutiny. It involves considering the cost position and a number of other dimensions such as quality, flexibility and service relative to competitors and suppliers. Table 2 (page 6) summarises the results.

	Critical - mortgage processing	Critical - money transmission via branch encounters	Non - critical - foreign exchange	Non - critical - cheque clearing
Capability analysis	• Several service providers with a lower cost base and comparable levels of service were considered. However, due to lower transaction volumes, scale economies could not be achieved and the existing IT legacy systems presented integration problems. • Services providers could only offer standardised products. • Decided to transfer non-business generating mortgage activities from the mortgage services unit to internal departments that possessed required capabilities.	• Other mainstream financial service providers would be considered as competitors and thus were not benchmarked. • Investigated the possibility of providing banking facilities through the post office which would provide: extended reach; longer opening hours; brand enhancement; better use of staff time through focusing on sales and relationship management.	• The external service providers were considered more capable for the following reasons: - Considerably lower cost base than the bank. - Comparable level of service.	• External service providers could offer significant cost reductions. • However, external service providers appeared to only be offering labour arbitrage and were using inferior business processes.

Table 2. Process capability within the financial services organisation

Stage 3 - Selecting the sourcing strategy

Stages one and two considered the importance level and capability of the organisation in the processes under consideration for outsourcing. Based on these analyses, the organisation should select the most appropriate sourcing strategy for both critical and non-critical processes in stage three. Figure 1 (page 3) shows the four potential sourcing strategies for the process, which range from investing to keep the process in-house, to total outsourcing. The organisation should choose the sourcing strategy that fully reflects its competitive position and its process capabilities.

Stage 4 - Implementing and managing the outsourcing arrangement

This stage sets out the issues that must be considered when implementing and managing the outsourcing relationship. The management of the outsourcing relationship is being increasingly considered in academic literature (Poppo and Zenger, 2002; Ho et al, 2003; Helper et al. 2000; DiRomualdo and Gurbaxani, 1998; Dyer and Singh, 1998; Langfield-Smith and Smith, 2003; Lorenzoni and Lipparini, 1999; Webb and Laborde, 2005).

There are three sub stages in this process:

- negotiating and signing the outsourcing contract
- managing the outsourcing relationship

- evaluating the relationship.

The first sub stage deals with contractual issues and addresses factors such as the service level agreement, transfer of staff and assets, price and payment terms, liability and contract termination. In the second sub stage, the client establishes and manages the relationship with the supplier once the contract has been negotiated and drawn up. The people responsible for managing the relationship must have the necessary skills and experience to ensure the relationship meets the outsourcing strategy's objectives. The third sub stage, evaluating the relationship, will be ongoing. It will address several issues including supplier performance, relationship strength and dependency on the supplier.

This evaluation serves as a framework for action, which can involve maintaining the relationship at its current level, developing the relationship further or discontinuing or reducing its scope. See Box 2 below for more information on how to evaluate supplier performance.

Box 2 - How to evaluate supplier performance

As well as evaluating supplier performance, the nature of the relationship with the supplier must be evaluated. Evaluation of the supply relationship's strength will be guided by the initial objectives established for the outsourcing process. For example, monitoring the strength of a close collaborative relationship will involve analysing intangible factors such as joint problem solving, high levels of information exchange and top management commitment from both the client and supplier. The table below provides a useful categorisation of the factors that describe the strength of the relationship.

Factor

Economic factors

- Financial value of the outsourcing contract as a percentage of supplier turnover.
- Strategic importance of the client to the supplier.
- Exit costs.

Characteristics of the relationship

- Types of information exchanged.
- Willingness to share information.
- Frequency of communication.
- Level and number of personal contacts.
- Duration of the relationship.

Co-operation between client and supplier

- Co-operation in areas such as business process improvement and innovation.
- Willingness to integrate systems.
- Integration of management.

Distance between the client and supplier

- Social distance.
- Cultural distance.
- Technological distance.
- Time distance.
- Geographical distance.

Factors Indicating the Strength of the Relationship

(Adapted from Olsen and Ellram, (1997) and Kannan and Tan, (2002))

Practical application - testing the outsourcing framework

The outsourcing framework was applied in a UK FSO over a four year period. The organisation offered a range of financial services including deposit taking, current account facilities, residual and commercial mortgages, and other tailored products and services. These services were offered across a number of customer segments including individuals, small and medium size businesses and large corporate clients.

Changes in the internal and external environment had led the organisation to consider outsourcing a range of processes in order to meet the increasing demands of its stakeholders. The research team established strong relationships with this organisation. An action research approach was applied. For more information on action research, see Box 3 below.

The data collected consisted of both quantitative and qualitative data. It came from a range of primary and secondary sources of evidence including documentation, archival records (such as internal memoranda, annual reports, strategy documents, supplier evaluations, trade and internal company magazine articles), interviews, direct observation, participant observation and workshops.

Practical application – evaluation of the outsourcing framework

The outsourcing framework integrates a number of important performance management considerations. These include developing critical success factors, analysing internal performance before outsourcing, cost analysis, benchmarking, and performance measurement and management throughout the outsourcing relationship. This framework provides a structured approach for considering these important elements of outsourcing. Table 3 (page 9) summarises the key performance management issues associated with the outsourcing framework.

Box 3 - What is action research?

Action research involves combining utility for managers, measured by actions arising from the intervention, with the opportunity to research the problem area in depth (Mills et al, 2003). It is also known as interventionist research. The action researcher is more than an independent observer and becomes an active participant in the subject of the research. Action research seeks to generate knowledge, recommend change and observe it put into practice in order to improve business practices and performance outcomes (Stringer, 1996). Action research operates in 'real time' and seeks to identify the complexities of the situation that it desires to change. Therefore, it is suited to a case study research approach where its methods are mainly inductive in nature.

Performance management issues

- Does achieving superior performance levels in the process enable your organisation to achieve a competitive advantage within the industry?
- Will investing additional resources in the process allow your organisation to achieve a competitive advantage?
- Is it likely that senior management will commit additional internal resources to achieving superior performance levels in the process?
- Is it difficult to understand how your organisation or a service provider/competitor achieves superior performance levels in the process?
- Do superior performance levels in the process decline rapidly without considerable investments of time and money?
- How critical are the results of the outsourced process to the execution of one or more outsourced processes?
- Is it possible to establish clear performance levels for service providers in the process, for example, in terms of quantity, quality and timeliness of output?
- Is it possible to negotiate a contract that clearly specifies the standards of service provider performance required and the means of evaluation?
- Is it possible to establish clear written rules and procedures to enable the service provider to perform the process?

Table 3. Performance management issues and the outsourcing framework

This exercise identified the benefits and challenges of applying the framework in practice. Additionally, these findings have important implications for organisations integrating performance management into the outsourcing process.

Organisations often find it difficult to distinguish between core processes that should be performed internally and non-core processes that should be outsourced. In this project, the outsourcing framework used the CSF method to help with analysis – the FSO found the CSF identification exercise valuable. In determining CSFs, the FSO was influenced by customer needs and the need to stay competitive, both central to its business strategy.

However, the FSO found determining the importance level of processes to be challenging. The workshops generated considerable debate and highlighted difficulties among management on the importance level of processes in relation to the CSFs. For example, the organisation had to rethink some definitions of its current processes to create greater clarity. However, by using the CSF methodology in an outsourcing context, the organisation reached a consensus and made a judgement, albeit subjective, on critical and non-critical processes.

A major part of analysis in the outsourcing framework involved assessing the relative performance capability of a process in relation to external service providers. Again the FSO found this challenging. Prior to applying the outsourcing framework, the FSO's existing performance measures were found to be inadequate for analysing process capability. Performance management was primarily undertaken at the strategic level, with insufficient emphasis on the process level.

A key aspect of effective outsourcing is to develop performance measures for processes before outsourcing. More specifically, where organisations outsource their processes without developing performance measures, they cannot know whether service providers are executing processes better or worse than internal functions. The FSO carried out an in depth analysis of internal processes and also benchmarked service providers. Process analysis is time consuming and difficult, but is an important element of outsourcing in several areas:

- analysing and determining causes of poor performance
- understanding internal and external process interdependencies
- understanding and determining process requirements
- determining performance measures for the contract and service level agreement
- determining required service provider capabilities
- clearly communicating requirements to the service provider
- selecting the most appropriate service provider relationship.

An interesting finding from the FSO's experience is that analysis of the existing internal processes and service provider capabilities had a significant impact on mortgage processing outsourcing. Here, in-depth analysis of existing internal processes alerted the company to a significant need to redesign them. Had the FSO based its decision on analysing service providers only, it may have outsourced mortgages and created a situation where the service provider could not meet its requirements.

A significant benefit of benchmarking performance and capabilities with that of external service providers was that it enabled the FSO to identify and develop process performance metrics. These could be used to assess performance for both outsourced and in-house processes. Assessing organisational capability relative to external service providers raised the importance of service provider capability considerations in other areas of outsourcing. One outcome of analysing external service providers was to create a greater awareness of service provider capabilities. This alerted the FSO to potential opportunities for outsourcing other processes in future.

In relation to cost analysis in the outsourcing decision, the FSO compared its costs with those of its sister organisation.

1. It highlighted areas where the sister organisation was keeping its costs much lower.
2. It showed the FSO that cost differences were mainly due to inefficient work practices, rather than a lack of productivity by its own work force.
3. It set a benchmark which the FSO could aim for when it came to measures such as overall cost per mortgage and staff cost per mortgage.

If the outsourcing framework logic is strictly adhered to, cost analysis in the outsourcing decision should involve comparing the costs of sourcing a process internally or from an external service provider. However, this is a major challenge for a number of reasons, as seen by the findings here. Unless the sourcing organisation and the service provider have standardised processes, it is impossible to derive fully objective cost comparisons. Another limitation is the amount of cost data that service providers are willing to provide, due to the risks of competitors accessing such sensitive data.

A central element of the outsourcing framework was to link the dimensions of process importance and performance capability to provide potential sourcing strategies. This linkage was considered a valuable discussion tool and provided a 'language' that could be understood in a practical context. In this way, the processes needing immediate attention could be prioritised through internal improvement or outsourcing. This linkage was also a valuable indicator of the likely impact of service provider failure where a process was considered suitable for outsourcing. The sustainability of any superior performance position in a process was a key part of the analysis, as the organisation could consider the implications for its strategic development and resource allocation.

The experience of this FSO supports the view that detailed contracts and collaboration are complementary in outsourcing arrangements (McIvor, 2008; Poppo and Zenger, 2002). A carefully drafted contract can complement the building of a collaborative and problem solving ethos in the relationship – it can be an impetus for action and improvement. In particular, the contract allows the buyer and supplier to establish expectations and commit to short term objectives. Rather than collaborating to achieve competitive advantage, the FSO used collaboration to build flexibility into the relationship.

Conclusion and management implications

Outsourcing remains a live issue for strategic decision makers. This project has examined performance measurement in the outsourcing process. The research focused on a number of processes that a UK FSO had outsourced and examined how performance measurement considerations could be better integrated into the outsourcing process.

Additionally, the research examined several processes that the organisation had identified as potential outsourcing candidates. This analysis allowed the potential sourcing to be better understood, which ranged from invest-to-improve-internally to total outsourcing. The findings from the research have several important implications for practitioners.

- The outsourcing decision making process must be linked with the organisation's overall business strategy. Understanding current performance and the degree to which sustainable superior performance can be maintained allows the outsourcing process to be linked with the overall business strategy.
- It is valuable to assess the relative importance of organisational processes via the CSF method, as this can assist outsourcing decision making. The CSF method links outsourcing evaluation with business environment factors that underpin organisational success. It also provides a mechanism and a 'language' for prioritising the processes through internal improvement or out sourcing.
- Organisations must have robust performance measurement systems in place to evaluate and manage outsourcing effectively. If an organisation outsources its business processes without developing effective performance measures, it cannot judge how well service providers are performing.
- Organisations need to understand clearly the relationship and interdependencies between business processes prior to outsourcing. Failure to understand such interdependencies can make supplier performance assessment very difficult.
- Internal process analysis is time consuming but it can lead to more effective outsourcing decisions. It is better to redesign internal processes before outsourcing, than to outsource disparate and poorly performing processes. Internal process analysis can help an organisation define clear boundaries between the processes that should be outsourced and those that should be run internally.
- Successful performance management with a supplier depends on a clear understanding of the nature of the processes before they are outsourced. Detailed requirements analysis will allow an effective service level agreement to develop, and this can be used to measure supplier performance.
- Considerable staff time is necessary to implement the outsourcing arrangement, both during the evaluation phase and once the contract has been signed. Staff will be required for objective setting, supplier training, performance management and joint problem solving.
- Care should be taken when developing the service level agreement (SLA) so that it can be used as a practical day to day tool to measure performance. The emphasis should be on meeting strategic objectives rather than imposing penalties on the supplier.
- When designing an SLA, the organisation should allow the service provider to focus its service delivery and performance management exclusively on the metrics within the agreement. There may be gaps in the SLA which need to be amended over time. The SLA should be flexible enough to enable the updating of performance metrics between the client and service provider.

Limitations and areas for further research

One limitation of this research has been to apply the outsourcing framework to a single organisation. Further research is required to test the validity of the framework in a number of settings so that additional insights into performance management and outsourcing might be generated. More research needs to be done in organisations with more mature outsourcing strategies.

There were latent political influences in some outsourcing processes. Organisational politics involves the strategies that individuals employ to obtain and use power to influence organisational goals so they can further their own interests and ambitions (McIvor, 2005). This area of outsourcing research requires further work. It would be valuable to carry out detailed case study analysis to understand the relationship between political behaviour and outsourcing performance more fully.

The research focused primarily on performance management in an outsourcing context, primarily through using the resource based view as a theoretical lens. However, there is potential to integrate transaction cost economics with the resource based view to understand more fully the link between risk and performance in outsourcing. Performance and risk are closely linked in the outsourcing process.

Further research is required to explore how business improvement techniques can be integrated into the outsourcing process, both to enhance performance and to reduce risks. Additionally, employing the resource based view and transaction cost economics as theoretical frameworks would assist further with this analysis.

Appendix

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