Proposal for PhD Research Project

“Individual Career Management and the Role of Anchors For Management Accountants Within a Shared Service Centre Culture.”

Introduction
This study will investigate the form of career anchors during the changing landscape of career development and progression. It will focus on this aspect with regard to ‘Shared Service Centres’ (SSC) and in particular the consequences that SSCs could and are having on the employability, progression and career landscape of Management Accountants. Subsequently it will investigate the nature of development over the span of a career within a SSC and focus on the individual career management required for this.

The traditional view of career (Wilensky, 1961) is the idea that an employee follows a succession of related jobs arranged in a hierarchy of prestige. However research does not clarify whether this concept is applicable within the SSC. Careers can mirror society’s expectations of the type of work related activities that will result in monetary and status rewards for the individual. ‘Career anchors’ according to Schein (1977) are values, attitudes and motivations formed very early on within an individual’s career. These anchors not only influence career choices but also affect the decisions to move from one company to another and will have a significant hold on future goals and objectives in terms of ‘career’. The concept of career can be considered an elastic concept especially in current times. An example of this is demonstrated through ‘flexible capitalism (Sennett, 1998). This suggests that the common view of ‘career’ as routine and bureaucratic is under attack and that workers should be less dependent on the formal procedures of the past (for example a rise temporary workers discussed further on in the proposal).

SSCs concern new aggregated units performing professional support functions such as finance and accounting within lower cost locations causing a form of separation from the core services of an organisation.

There are many reasons why an organisation may decide that a Shared Service Centre is a sensible and strategic option for competitive advantage as shown below (CIPD, 2009):

- Common provision of routine tasks
- Provide additional standard tasks
- Provide specialist services that may not be justified by individual departments in isolations
- Service focused centre
- To share and pool organisational knowledge
The Shared Service Centre model could be viewed similarly to suggestions made by Ritzer (1993) with regard to the ‘McDonaldization’ of society. This is based on the organisations exercising extreme efficiency, calculability, predictability and control. How would this notion affect the perceived social role of professionals within an SSC both from peers and the individual perspective? Could this be a form of organizational deskilling; the separation of task conception from task execution?

Shared Service Centres are able to take some professions and standardise these for reasons such as cost saving. In definition a professional is a member of a vocation founded upon specialised education, experience and or training (dictionary.com).

Shared Service centres could have numerous potential effects on professionals working within them. A selection is summarised below:

- Additional skills may be required for professionals moving to SSC’s or working/interfacing with them i.e. project management, contracting and customer service skills – these may not have featured in the professionals career/skill set previously (CIPD, 2009)
- Career paths can be disrupted; SSC may be kept separate in which case certain experiences and skills covered by the SSC are excluded from the traditional career path (CIPD, 2009)
- The breadth and diversity of experiences available within an SSC could be quiet unique within an organisation and the SSC can be used a rich training ground to develop and teach individuals before they return/enter a business based role away from the SSC (point adapted from ABPI, 2010)
- Professionals working in the SSC must have suitably broad jobs with job roles that still promote development and progression (CIPD, 2009)
- Subsequent to the implementation of SSC’s professionals may find they have some of the more administrative and repetitive elements of their role now covered by the SSC freeing them up (CIPD, 2009)
- Related to globalisation; instead of task-specific skills, globalisation and SSC development will lead to workers having decision-making and problem-solving skills and being able to learn on their own and with others (World Bank, 2003)
- An approach to quantifying the perceived affect on career opportunities of professionals could be by modification and adaption of the completed by Rothwell, Herbert & Rothwell with regard
to self perceived employability (Rothwell, Herbert & Rothwell, 2008). A similar study could be conducted on professionals associated with the introduction of SSC’s.

This may hold relevance in the concept of continuous professional development (CPD) as progression within an SSC appears to be very difficult. Rothwell & Arnold (2005) found that primary drivers for undertaking CPD were primarily organisational; what impact does this have for an SSC which is somewhat dissociated from a core organisation and what are the subsequent implications for professionals within this structure?

The SSC model does not regard the physical location of the work as critical so long as it can provide for economies of scale; this can often mean outsourcing and the employment of lower waged workers in developing countries. This may have implications for management accountants as the work that builds their experience and may help them progress with their career is outsourced and hence may make general progression more difficult along the ‘traditional’ career paths (see figure 1, depicted to demonstrate this). The attitudes that, according to Schein (1977), form early on in an individual’s career may be influenced by this new structure.

![Figure 1: Depicted to demonstrate career progression with relation to Management Accountants with a SSC](image-url)
Schein's (1977) career anchors are thought to be developed early in an individual's career path as a stable syndrome, however the age of this research may now mean that this is not the case. Schein (1977) found that there are trends between career anchors and characteristics such as lower business aptitude abilities in those with creative anchors. This is in comparison to the high level of business aptitude present in workers with managerial competence anchors. However in order to progress through the flat hierarchy within an SSC, a business aptitude alone may not be enough in order to achieve this. With this understanding is the managerial competence anchor suppressed within management accountants within an SSC? If so could this possibly reduce motivation to persevere with a career within this field? A further concern with this concept is the possibility of organisations withholding training (and therefore knowledge) as workers within today's working landscape have become more 'temporary' (De Jong et. al, 2009) and may therefore become attractive to competitor organisations offering attractive rewards.

Five specific types of anchor can be defined according to the Sloan management panel study (1961) these are; managerial competence, technical/functional competence, organisational security, creativity, autonomy and independence. It can often be the case that an individual's occupation does not reflect their personal anchors on the basis that they may still be aspiring to a role that fully satisfies and agrees with their career anchors. In reference to the flat hierarchy within an SSC and the lack of variety within the role the concept of a 'post-corporate' career (which is distinguished by a high turnover and movement within horizontally structured organisations) may reflect that Schein's (1977) autonomy and independence anchors are becoming stronger. Within an SSC culture this may not be such a predominant point of interest as they aim to promote standardisation of process and cost reduction rather than building a long term career path for contemporary temporary workers (De Jong et al., 2009). Further to this, work by Super et al (1985, found in figure 2) can be questioned in terms of relevance to the SSC in a similar way as shown below in the framework for typology of adult careers:
1. **EXPLORATION PHASE**
   - Clarification
   - Selection
   - Enactment

2. **ESTABLISHMENT PHASE**
   - Becoming secure
     - How does this apply for management accountants in an SSC? In addition, how does this relate to the new 'temporary workforce'?
   - Cementing
     - Very difficult given the suggested hourglass structure within an SSC.
   - Advancement

3. **MAINTENANCE**
   - Retention
   - Keeping up to date
     - Perhaps important for employability?
   - Creativity
     - Innovative ways of executing roles may be difficult within the standardised SSC.

4. **DISENGAGEMENT**
   - Slowing down
   - Ideas for retirement
   - Retirement

Redundancies, short term contracts, increasingly mobile workers and flatter organisational structures demonstrate that the idealised concept of career is shifting (strongly reflected within SSCs). Moving laterally within a career path is as legitimate as developing an individual’s current role in a vertical manner. A curriculum vitae with a variety of work is as impressive as a list of job titles of increasing seniority (Adamson et al. 1998). Current times show that organisations are not as key to facilitating job roles and that modern day individuals are taking on individual career management (Dickmann et al. 2006). Hesketh (2001) suggests that setting career goals based on self knowledge and assuming

*Figure 2: Adapted from Super et al, 1985.*
a stronger clarity of career choices will lead to further effective career self-management. Additional understanding of career anchors may aid an individual with the management of their career.

Employability is another point of paramount importance within the SSC (however there is limited research in this area). Hillage and Pollard (1998) state that employability is about being capable of gaining initial employment, maintaining this and obtaining new employment if necessary. In terms of the individual this employability depends on their assets (i.e. knowledge and skills), the way in which these assets are utilised and presented and the context within which they seek work. With regard to the SSC the most important aspect that can be taken from this is ‘obtaining new employment’. As mentioned, the SSC may not offer a long term job so employees within this structure must gain some kind of asset for the next contract. However in such a standardised environment how is this attainable? Further to this how exactly does this relate to the professional management accountant? Their prior perceived assets such as their knowledge in management accounting may have now been stripped down and routinised within a SSC. What implications does this have for both the profession and the employability of management accountants?
**Aims Of The Study**

The focus on individual career management may hold new implications for a society moving away from traditional careers of progression demonstrated by the development of the SSC. Using anchors, career theory and employability research to provide insight into these new career paths may help employers deal with transitions efficiently and better understand the needs of their employees. This research aims to:

- Provide unique knowledge regarding the changing role of the professional within organisations using SSCs.
- Understand how this new unique knowledge may be utilised to preserve and enhance both the careers and employability of professionals within this globally changing landscape.
- The study aims to provide knowledge on the relatively new and growing area of the SSC, subsequently this information may lead to a better understanding of the career landscape with specific relation to the SSC and the functions of Management Accountants and Human Resources within them.
- To examine and investigate in today’s highly mobile, dispersed, fluid and dynamic work force the cause or effect relationship between the changing landscape of careers, career anchors and the individual’s career path within an SSC.
- To understand and where possible quantify the economic impact of this new knowledge.

The implications of this research will enable organisations to better manage employees that hold this modern work ethic; this in result may benefit both parties. It could also aid Management Accountants and Human Resources professionals in terms of managing their career and the elements that may help them progress within an SSC.

The study aims to contribute to the established concept of the career anchors material and to explain what happens to these through developing career strategies and career span within these specificities. Research suggests that these anchors are stable and developed early in an individual’s career (Schein, 1977) however work roles have changed somewhat since the definition of these anchors and the time that this formative work was completed and this is very much reflected within SSCs and the effect they are having on professions such as Management Accountancy.

Changes in the landscape of career progression, development and choices require people to show more self management than before if they are intent on succeeding in today’s working economy (Abele & Wiese, 2008), especially within professional support services being moved to Shared
Service Centres (SSCs). Results from Abele & Wiese (2008) found a direct link between optimisation (as implementation of goal pursuing behaviour) and career planning; this is a behaviour that is appearing to become increasingly common within the working community.

In understanding anchors in career self management, both the organisation and the individual may benefit from the ability to understand and channel associated motivations and drives. This may encourage good employee performance in conjunction with wellbeing and satisfaction. The individual could use this information to locate and follow a gratifying career path. The value of this notion is becoming considerably more important and common in terms of managing personal careers rather than following a traditional, structured and hierarchically led career route; a key theme within possible research concerned with Management Accounting careers and the impact of the SSC.

**Scientific Relevance**

**Current Research & Gaps**

A study by Ramakrishna and Potosky (2001) investigating the shift in career anchors amongst information systems personnel (ISP) revealed that there was a significant change in career anchors as a result of the changing information systems environment. Research in 1991 found that 44% of ISP showed technical and management competence anchors (Igbaria et al. 1991). This contrasted with the 2001 research (within the same demographic) that found only 8% still held this anchor and that 60% of ISP presented geographic security and organisational stability as current dominant anchors. This shows that with the changing career landscape changes within employees are occurring. The authors’ associated this shift with the developed flexibility of the organisation. However the essential point to derive from this research is that anchors can shift and therefore must be reassessed periodically. Though insightful this data is now eight years old and may not hold such a strong current validity as it did in 2001. The research implies that work on career anchors and career self management is still an area to be investigated at the present time and consistently in the future and certainly with the lack of research dedicated to the impact of the SSC.

The context in which these career anchors exist is also paramount with regard to previous research. Ituma and Simpson (2006) found significant differences between anchors held in Nigeria and the U.S.A and that the factors that underlie the interests, with regard to anchors, were very different. This will inevitably hold implications for off-shore centres and how the core organisation deals with the implementation of an off-shore centre. The studied showed that the main anchor for workers in the U.S.A were ‘challenge and service’, in Nigeria the common anchor was that of ‘being stable and
marketable’. The authors’ attributed this difference to the experience of living in a developing country (as Nigeria was at the time of study). This demonstrates that change does affect anchors but also that the context in which they are developed is additionally very important in determining career anchors. Taking into account culture (especially at the present time as work is globalised and decentralised) is extremely important with regard to SSCs and this must be fully understood when conducting research in order to obtain valid and valuable information. It seems that there is absence of studies which explore anchors developing in the modern, western movement of career self management and anchors within international settings where SSCs are being developed (please see figure 3 to demonstrate this).

Figure 3: Possible factors influencing the development of career anchors

Schein (1977) suggests that career anchors are formed early in the career of an individual. Evidence from Nordvik (1996) has some support for this in that vocational choice is based on personality factors. This paper goes on to discuss that later in vocation the individual will meet coping and developmental tasks in their work situation and career; the reaction to these tasks may be chiefly influenced by the environment rather than choice of vocation, in essence, short term local influences may cause an individual to temporarily deviate from the path expected and anticipated by their choice of vocation. This potential to deviate should always be considered when reviewing data and subjects at a certain point in time and this may be paramount for workers within an SSC. Some evidence questions the notion that an individual may only hold one dominant career anchor (Feldman & Bolino, 1996). This research appreciates that an individual may have multiple anchors as a consequence of multiple career and life goals opposed to one alone. This may hold some relevance with reference to career self management.

In his 1996 paper, Schein discussed his further development of career anchor theory with reference to the three additional anchors discovered in the 1980’s. This paper also speculated about
anticipated change in the working landscape. In one instance this was with particular attention to increased self management occurring at the time. Schein (1996) proposed that this would induce an increase in security anchors thought to be placed on the individual rather than the organisation. Questions could be asked as to whether this holds true within SSCs? This contemplation also produced ideas about the organisational world in the 21st century; those with autonomous anchors may find it easier to navigate than those without. However, from reviewing literature it is implied that the research has not yet been provided to prove or support these ideas.

Apparent gaps in the research show scope for research to update evidence formed in the 1970’s and 1990’s with regard to how typical careers have changed over the last 15 years; especially in terms of a highly mobile and fluid work force with a modern day schedule of career self management. In particular this research would concentrate on the implications of these points for management accounts facing the new SSC way of working and the effect of this upon perceived career trajectories.

Limitations of the research
Considering the plethora of potential organisations and professions that could be investigated, limitations will be placed on the scope and breadth of the proposed research:

- Initial research will be used to identify industries where there is most valid need for this research
- The career stage of subjects will be considered, only current or recent stage is available as ‘live’ data the rest will be based on people’s recollections and experiences.

Preliminary research and pilot studies will help to fully understand and clarify these areas.

Framework, Planning And Developing Hypotheses
Hypotheses
The hypotheses will be critically refined and developed from the early research. However the initial research involved with creating this proposal indicates that the links and relationships between career and career anchors will be changing and significantly different from the original research in the area. It will also attempt to conceptualise this method in terms of Management Accountants within a SSC culture.

When considering the changes to typical career paths, today’s highly mobile, dispersed, fluid and dynamic work force it is apparent that career anchors can be affected by a number of elements.
including; stage in career, company/organisation, personal circumstances, global circumstances and personal development.

Considering the above indicated aspects the following hypotheses are created to investigate and test in this thesis;

- There are a core set of specific career anchors that will remain central to an individual throughout their career, consistencies may be found within a SSC work culture.
- The mix and balance between these core career anchors will vary at different points in an individuals career creating a different combined, hybrid effect. This should be analysed in terms of Management Accountants in comparison with feelings of employability and progression within an SSC and the influence that these points have on any existing anchors.
- Different anchors will be dominant at different stages in the individual's career.
- Some core anchors may have negligible influence at certain points whilst others will become the unique, single most influential factor.
- Security and geographical anchors are becoming less common and important in an individual's career path supporting the SSC structure.
- The managerial competence anchor exists in an altered form with a focus on an individual managing their own career and career progression. This career path may not be a traditional linear route up through an organisation or an SSC.
- Extraordinary events and changes in the working landscape can introduce new career anchors into the individuals set of core anchors.

The underlying outcome from this research will be a number of recommendations and findings specifically related to management accountants and their changing role within organisations utilising SSCs, specifically identifying and supporting:

1) The influence that SSCs have had and will continue to have on both career paths and the role and profile of professionals within organisation which employ them.

2) Observations and recommendations with relation to;
   - The best interests of the individual professional with respect to SSCs
   - The best economic interests of the organisation

**Planning Research**

*Figure 5 – Shows Outline Timing*

*Figure 6 – Shows Framework and Process for Thesis Completion*
The research will be conducted predominantly in qualitative terms, examples of the types of research that will be evaluated for use are shown in figure 4.

<table>
<thead>
<tr>
<th>Research Method</th>
<th>Potential Application to Proposal relating to SSC’s</th>
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<tbody>
<tr>
<td>Ethnographic Research</td>
<td>From an international perspective gathering knowledge on how different cultures understand the roles of SSCs and the positions within them. Is this consistent across cultures (for example between the European and Asian cultures?)</td>
</tr>
<tr>
<td>Critical Social Research</td>
<td>How do professionals within a SSC environment perceive their position? How do peers (either above or below in position) perceive professionals within a SSC? How do employees within the core service perceive professionals in an SSC?</td>
</tr>
<tr>
<td>Foundational Research</td>
<td>Based on the principals of the base science related to the factors in the SSC for example - organisational behaviour and theory</td>
</tr>
<tr>
<td>Historical Research</td>
<td>Used to further distinguish and examine the SSC at the present time and any current perceived issues and benefits of the SSC.</td>
</tr>
<tr>
<td>Grounded Theory</td>
<td>Through interviews, observation and surveys to gain insight into the development, roles, perceptions and other factors concerning SSCs.</td>
</tr>
<tr>
<td>Phenomenological Research</td>
<td>To examine the development and existence of SSCs and the people within them. To understand issues from within the SSC and the professionals within them.</td>
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*Figure 4: Tabulated from authors understanding of methods applied in qualitative research, tabulated to present potential methods for use within study. Further referenced investigation would form detailed PhD methodology.*

These methods will allow a more complete understanding of the experiences of the individuals. If appropriate, quantitative methods may also be used to evaluate and analyse data.

To gather this information interviews (in the relevant industry and profession) will be conducted with a number of iterations to further refine data and provide useful outcomes to analyse. The analysis will be collated using a qualitative coding programme such as NVivo 8.

The first year will consist of constructing a detailed and relevant literature review through books, journals and other articles. This literature review will then be used to further develop hypotheses and enhance my methodology. A pilot study will be completed to improve my method and interview technique.

The second year will be used to conduct the interviews and begin reviewing and analysis. This can be followed by any further testing or refinements required to promote the worth and validity of the project. The third year will be used for final analysis, development and improvement of existing parts to the project, including writing up the Thesis.
Figure 5: Time Plan for Completing PhD Thesis
General Framework for Research

Figure 6: Framework and Process for Thesis Completion
References


