Effectiveness of Benefits Management Frameworks for monitoring and controlling public sector projects in the United Kingdom

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Department of Business Administration
Master's Program in Management
Master's Thesis in Business Administration I, 15 Credits, Autumn 2020
Supervisor: Dr Medhanie Gaim
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Abstract

Purpose – This research aims to explore the effectiveness of utilising Benefits Realisation Management (BRM) as part of comprehensive success measures, emphasising the stage in-between appraisal and evaluation of projects in the UK public sector.

Design/methodology/approach – The study is constructed as a qualitative case study. Semi-structured interviews are used as part of the inductive, exploratory approach to achieve the study's objectives. It employs an approach based on grounded theory for its analysis.

Findings – This paper suggests that Benefits Realisation Management is not used effectively in the UK public sector during projects lifetime to control and monitor projects and ensure their success. The current reviews of projects and programmes, through their execution, may not be sufficient.

Research limitations/implications – This study offers contributions to the project success literature and benefits management literature by adding empirically supported insights about BM utilisation during project reviews. The research may be limited primarily by the research method – predominantly the snow-balling data collection. The assumptions made about the UK public sector may limit the broader generalisation of the findings.

Practical implications – This research may be used to advise the practising managers of the need to maintain benefits orientation after appraisal throughout a project's lifetime and after delivery. Project governance structures are advised to update and improve their current project review practices. The study additionally identifies possible obstacles to the process and biases.

Originality/value – This paper attempts to fill a literature gap by providing empirical results that explore the success definition and measures and the effectiveness of BRM during project execution and gate reviews.

Keywords: Benefits Management; Project Success; Project Performance; Performance Measurement; Public Sector.

Paper type: Research Thesis
Acknowledgement

The authors would like to take this opportunity to express their sincerest appreciation to those who have made the writing of this thesis and completion of the Master's Programme in Strategic Project Management (European) a possibility.

First and foremost, we would like to thank our supervisor at Umeå University, Dr Medhanie Gaim, for his guidance and feedback throughout the writing of this thesis. Also, we would like to recognise our supervisor at Heriot-Watt University, Mr Bryan Rodgers, who has been of immense help and support throughout the completion of our Master's Programme – both whilst studying in Edinburgh and in Umeå. We would also like to thank Dr Tomas Blomquist for making the transition from Heriot-Watt to our final semester in Umeå easier.

Secondly, we would like to extend our deepest gratitude to the participants of this study for sharing their opinions and experiences, whose contributions made the completion of this research a reality.

Finally, we would like to thank our families, friends, and close ones for their continued support and encouragements from the very start of our journey pursuing this higher educational degree until the end.

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Cairo, 8th of March 2021

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List of Abbreviations

ALB       Arm’s-length Body
APM       Association for Project Management
BAU       Business-as-usual
BM        Benefits Management
BRM       Benefits Realisation Management
IPA       Infrastructure and Projects Authority
MSP       Managing Successful Programmes
NHS       National Health Services
OGC       Office of Government Commerce
PM        Project Management/Project Manager
PMBOK     Project Management Body of Knowledge
PMI       Project Management Institute
PMP       Project Management Professional – a qualification by the PMI
PRINCE2   Projects in Controlled Environment 2
QALY      Quality-Adjusted Life-Year
UKPLC     United Kingdom Public Limited Company – an expression used to refer
to the wider UK public, especially the commercial environment and their interests
1. Introduction

1.1 Background

Business strategies often imply organisational change or process improvement. Projects, programmes, and portfolios are believed to be the vessel to achieve these strategic objectives through benefits realisation (PMI, 2017, p. 8-15; APM, 2019, p. 25). Consequently, an increasing number of organisations employ project-oriented management for both increasing external performance and internal client satisfaction (Aalto, 2000, p. 1). Similarly, in the public sector context, government policies are typically materialised through projects and project management structures (IPA, 2017, p. 7). Thus, it is crucial to employ sound and effective project, programme, and portfolio management techniques to ensure the successful implementation of business strategies (Aalto, 2000, p. 1; Serra & Kunc, 2015, p. 53).

Benefits realisation is described as the pillar that business cases are built on and ultimately the rationalisation for executing a particular project (APM, 2019; IPA, 2017; PMI, 2017, p. 33,75; Farbey et al., 1999). It is a vital measure of an initiative's perceived and actual success. Success can be determined by the benefits realised from a project in addition to its ability to relieve dis-benefits (negative benefits). Thus, benefits realisation is an important concept to understand in business value creation.

However, benefits management practice adoption is still limited in both project management and general management. Breese et al. (2015, p. 1439) have reported the BRM adoption is a potential gap in the literature. Furthermore, according to the latest edition Pulse of the Profession report, only 60% of the organisation apply benefits realisation management techniques (PMI, 2020, p. 10). The percentage listed under "strategy alignment and business value" is an alarming indicator. According to the same report, benefits realisation maturity has also been reported as the least mature performance measure (PMI, 2020, p. 15). Despite BRM being a vital concept, it might be under-utilised in practice. Changing this is believed to positively contribute to higher projects' success rate (Badewi, 2016; Breese et al., 2015, p. 1438; Serra & Kunc, 2015, p. 64). Therefore, there is a ground for further research and investigation to understand the exact situation and the reasons that led to it.

The BRM concept initially appeared to address failure in information technology projects, as those projects were significantly different from mainstream projects like construction, engineering or product development projects (Breese et al., 2015, p. 1440-1442). IT projects typically had an internal client, whereas the mainstreams' clients were typically external. The expected value and motivation of IT projects are also entirely different from the predominated commercial mainstream projects. Therefore, new techniques and practices to assess the project's value, like Benefits Realisation Management (BRM), had to be developed and implemented.

The public sector has been chosen to understand benefits management's concept and practices for various reasons. Historically, the governmental and public sector context was the incubator in which the BRM concept initially appeared, developed, and matured (Breese et al., 2015, p. 1442). According to Breese et al. (2015, p. 1442-1444), the
governments’ influence—along with professional bodies—was significant in developing BRM guidelines in the establishing phase. The spread of the benefits management practices and guidelines occurred as the public sector employed it as a tool to improve the procurement process through gateway reviews (Breese et al., 2015, p. 1442). Government literature forms an integral part of the literature about BRM (Breese et al., 2016) – for example, through the Infrastructure and Projects Authority (IPA) Guide (2017) and the Green Book (HM Treasury, 2020).

The unique settings, structure and complexity of the public sector differentiate its management from the private sector. In the private sector, the commercial value and future financial returns from activities dominate projects’ valuation. On the other hand, in the public and third sector projects, the social benefits are not a mere secondary consideration but rather a central one. Additionally, the public sector finance and governance are more involved in the form of extensive monitoring and reporting. For instance, in specific major projects, governance can reach a high level as direct parliamentary reporting. Therefore, the public sector's organisational structure, consisting of several government layers, has a developed complexity and oversight – for example, through inter-agency and intra-agency monitoring and reporting, and the organisations' need to align their practices with rigorous governmental guidelines and mandates (Williams et al., 2020, p. 645).

Whilst the UK's government structure is not the focus of this study, it is beneficial to establish a background to understand the political influence on the project's selection process and execution. When considering the public sector in the United Kingdom, the different government levels, or governmental structures, must also be considered. Hence, this research needs to highlight the central government influence through organisations like Her Majesty's Treasury and the IPA (Infrastructure and Projects Authority), both of which have authored benefits management guidelines (HM Treasury, 2020; IPA, 2017). However, most projects in the public sector are executed by the local government and Arm's-length Bodies. Arm's-length Bodies (ALB) in the United Kingdom is a term that refers to a variety of public bodies that are independent of a ministry, yet publicly funded to provide government services (Institute for Government, 2015, p. 90). These can be divided into four categories depending on how close their ties are to a ministerial department, ranging from non-ministerial departments to executive agencies, non-departmental public bodies, and public corporations (Institute for Government, 2015, p. 90). Therefore, the variety of ALB's is vast, with examples spanning from HM Revenue & Customs to Public Health England, Transport for London (TfL), and Channel 4 (Institute for Government, 2015, p. 90).

What makes these organisations unique is the influence exerted on them by both central government departments (for example, Department for Transport in the case of Transport for London) and the local government (for example, city councils) where they and their direct stakeholders geographically reside. Furthermore, there might be individual differences between the four nations (England, Scotland, Wales, and Northern Ireland) that the authors consider out of this thesis's scope.
1.2 Research Gap

As a starting point for the literature gap, in the *International Journal of Project Management* call for papers, the editor (Zwikael, 2014, p. 543) suggests the following research questions:

"How can project benefit management enhance the achievement of organisational strategic objectives? [...] What is the relationship between project efficiency and effectiveness? [...] What are the implications of benefit management research on project governance, the concept of project success, and the project management tool kit?"

Based on these suggestions, it can be deduced that there is a literature gap regarding benefits management itself and its relationship to project management. These questions were taken into consideration when developing this thesis as possible areas of exploration and research, and later when scooping its focus.

As aforementioned, according to PMI (2020, p. 15), benefits realisation management is the least mature performance measure. This fact indicates barriers to further widespread adoption and effectiveness. Notwithstanding benefits realisation management being a vital concept, it is under-utilised in practice with only 25% of organisational adoption (Ward et al., 2007). These elements call for research and investigation to understand the exact situation and the reasons that led to it.

From an academic perspective, benefits management is thought to be an under-researched area of project management compared to other aspects of classical project management such as time management and risk management (Serra & Kunc, 2015; Breese et al., 2015, p. 1439; Ika, 2009). BRM is frequently mentioned as a subject for future research (Thorp, 2003; Ward et al., 2007). Breese et al. (2015, p. 1439) suggest that the current literature is mainly 'how to guides' like Bradley (2006) and Thorp (2003) or 'analysis of processes and practices' like Breese (2012), Serra & Kunc (2015), and Ward et al. (2007).

However, the current research suggests that BRM combined with high project performance is essential to ensure project success and subsequential value creation (Badewi, 2016, p. 761; Serra & Kunc, 2015, p. 64). Badewi (2016) has concluded that the combination of project management and benefits management is valuable for a higher rate of project success. However, there is a need for empirical data to support this. Williams et al. (2020) attempted to address this research gap. Using a cross-national study on the public sector, they found that a shift occurs after a project's appraisal where the focus on the project management performance comes at the expense of benefits and benefits management practices. In turn, they (Williams et al., 2020, p. 653) suggest the need for more study of how exactly projects can be managed better, further exploring BRM effectiveness. Therefore, it is evident that the area has considerable potential for further development and research. Hence, this study will attempt to build on the previous findings of both Badewi (2016) and Williams et al. (2020) to contribute to the literature on BRM practices, specifically during a project's lifetime.

As a final remark, benefits management has also started to receive more traction and attention in the past years (Breese, 2012, p. 341), emphasising its relevance in
contemporary research. However, there is still a lack of research in many related areas like monitoring tools for owners and steering committees (Zwikael, 2014, p. 543).

1.3 Research Motivation

The prevalence of such a clear literature gap in BRM and the scientific traction for more research on the topic makes it encouraging to pursue the subject. However, this traction is not sufficient for justifying the author's selection. The author's robust research motivation is rather formed by combination factors. These factors can be traced to the importance of public sector projects, the importance of BRM in value management and investment success, and the link between BRM development and the public sector. These motivational factors will be further elaborated on through this section.

Public sector projects are vital due to the immense value of investments made in them. Simultaneously, the need to translate these investments into economic, financial, social, and environmental values is pressing. Hence, the importance of BRM as an investment success measure and a managerial practice. From a financial or an economic perspective, governmental spending is a significant part of a nation's GDP, with vast macroeconomic and social development implications. According to the Scottish Parliament Briefing (Hudson & Thom, 2019, p. 1), the Scottish government had spent over £11.1 billion on infrastructure projects alone since 2007, with an estimated £3.7 billion under construction in 2020. The Scottish government plans to further increase these figures by an additional 1% of the GDP to reach the level of 3.6%, raising the annual infrastructure investments to £6.7 billion by 2025-2026 (Infrastructure Commission for Scotland, 2020, p. 14). Overall, HM's Treasury figures in 2019/2020 put the UK government spending at an amount equivalent to over 35% of the national GDP or over £880 Billion (Statista, 2020, p. 2-3). Therefore, due to the substantial size of the sector spending, it is crucial to achieve the best accumulative value and ensure that the spending of taxpayer’s money is well optimised.

Therefore, considering this increasing capital investment and the size of vast executive bodies that spend on behalf of the government, it is crucial to establish practical measures and criteria for investment success in creating value. These measures need to encompass the entire project lifecycle, starting from selection and appraisal until after delivery. These measures need to encompass the entire project life cycle, starting from selection and appraisal until after delivery. Consequently, it is essential to ensure effective portfolio management to implement governance policies and achieve strategic objectives. This study will implement the rationale that this can be achieved through a sound balance of projects portfolios, established through effective benefits realisation management as the variety of different economic, social, and political dimensions in question increases the need for such a robust and practical framework.

On the other hand, despite benefits management being a vital thirty years old concept, it is still encompassed in ambiguity that may form an obstacle for wide-spread adoption (Breese et al., 2015, p. 1438-1439). This is especially prominent with the presence of similar terms like value and value management (Breese et al., 2015, p. 1449; Breese et al., 2016; Laursen & Svejvig, 2016, p. 736). As elaborated above in the research gap, there is significant room for a more profound and further understanding of the practice, value, adoption rate, maturity, challenges, and enablers.
Additionally, the combination of BRM in the public sector was chosen due to its maturity in term of project management and benefits management practices (Williams et al., 2020, p. 646). Benefits management is thought to be both mature and prevalent in this sector. Historically, the concept has its roots in the public sector – specifically information technology and systems (IT/IS) projects (Breese et al., 2015, p. 1440-1442). Furthermore, the presence of the embossed practices and frameworks such as IPA and HM’s Treasury guidelines makes the system interesting for analysis to understand the gap between the prescribed framework and actual practice, shedding light on the perceived effectiveness and drawbacks of such frameworks (Williams et al., 2020).

Finally, the research is also motivated by the expected managerial and theoretical implications. The authors see merit in the understanding of the actual BRM practices and the obstacles that practitioners may be facing. Therefore, this thesis’s potential usefulness for managers and academics alike is strengthening the motivations. The expected implications will be further discussed in detail later in this chapter.

1.4 Research Question and Objectives

This thesis aims to explore the use of benefits management practices as part of the definition of UK public sector projects' success. The study's aim is further focused on BRM involvement during the specific phase of project implementation, which occurs after appraisal and before delivery.

Therefore, the study will contribute to both practitioners and academics knowledge through researching the answer to the following research question:

*How effectively is benefits realisation management (BRM) used in the UK's public sector during projects execution to ensure success?*

In order to achieve the study’s research objective and answer the research question, the exploration process has to follow a few main stages or milestones conceptually.

The research's first milestone is to establish a sound theoretical foundation through an extensive literature review. It is elemental for the study to form a good understanding of the literature to differentiate whether the issues encountered are a matter of lack of literature and guidelines or a practical implementation deficiency. This literature review will include a comprehensive review of previous academic research on the subject and look into practitioners and governmental guidelines.

The second milestone is achieved through examining and creating an empirical understanding of benefits management practices' effectiveness in general. The purpose is to either confirm or question the results of Williams et al. (2020), who found a lack of benefits management frameworks' utilisation after the appraisal and approval stages of the business case study phase.

Based on the understanding and rationalisation established through the first two stages, a foundation is laid to achieve the thesis's primary objective. The main objective – to explore benefits management utilisation as a control and monitoring practice that
ensures success during the project lifetime – is realised by collecting and analysing empirical data. As a result, our knowledge on this phase of projects success measures will be further expanded.

The last stage of this thesis is to attempt to form an understanding deeper than reporting observations. This step attempts to answer questions like “why, or why not, is benefits management effectively utilised as a success measure?” Additionally, through this step, the authors will attempt to identify the enablers and barriers for benefits management in general and as a tool to review the progress of projects.

To conclude this section about the thesis objectives, the authors find it necessary to clarify the study's exact scope and its delimitations. Additionally, also clarify few assumptions or specific use of the terms that might be a potential source of confusion. First, by "effectiveness" of benefits management practices, the authors generally refer to how effective BRM is utilised. The thesis focuses on the use of BRM and whether it is in its best form. The merits of the BRM and whether it is a valuable practice are out of this study's scope. The study is rationalised by assuming that it is a valuable practice based on others like Badewi (2016).

Furthermore, few terms are used loosely as the authors believed that a clear discern will not reflect the work's quality. Most importantly, the terms like implementation phase and executions phase are treated as synonyms. They are also used to refer to the specific stage of a project cycle and the whole project lifetime in some situations. A knowledgeable reader will be able to make the distinction through context. Therefore, the authors opted not to dwell on the issue when the main purpose is to illustrate the BRM role in control processes. However, it is crucial to distinguish that the thesis focuses on the stage between appraisal and evaluation. Finally, the term project management is sometimes used to describe the practices and the processes that can also be applied to programmes or even portfolios management.

1.5 Unit of Analysis

This study has selected UK public sector projects as the unit of analysis. Through interviewing public sector project managers and benefits managers, a case study was formulated to gain insight into the effectiveness of benefits management utilisation to monitor and control the execution of strategic projects in portfolios.

As identified by literature on the topic (Badewi, 2016; Breese et al., 2015; Breese et al., 2016; Serra & Kunc, 2015; Williams et al., 2020), despite the belief in benefits management vitality, the topic is still not sufficiently researched and is lacking in terms of unifying theories and universal frameworks. The area of applying benefits management concept during a project's life cycle that follows the initial approval of the business cases is, as mentioned previously, specifically under-represented in the literature and actual practice (Williams et al., 2020). According to Williams et al. (2020), the area, in particular, was identified in need of further research and exploration.
1.6 Practical and Theoretical Contributions

As a result of the lacking maturity of benefits management that has previously been mentioned, the authors are hoping to contribute to improving the practice of BRM by highlighting potential barriers currently opposing its implementation during the execution phase of projects, particularly in the UK public sector. These problems might not only materialise as a consequence of benefits management ambiguity but also from the process of benefits management itself in today's form. Furthermore, the researchers hope to uncover practical, underlying issues in implementing benefits management as a managerial tool in the UK public sector and possible contributing factors. Finally, the authors hope to contribute to practitioners' recommendations to overcome these challenges.

On the theoretical level, the authors hope to contribute with knowledge that can uncover current trends and concerns in benefits management implementation during the execution phase of projects. Establishing connections between factors that contributes to – or potentially impair – the benefits management process is also desired. The researchers also hope to promote future standardisation to lessen the ambiguity surrounding the subject, potentially promoting it as a useful managerial tool. Additionally, the authors hope that this research can fill identified knowledge gaps in understanding BRM after the appraisal phase, with particular reference to the work of Williams et al. (2020). Finally, it is intended to identify previously uncovered areas and make suggestions for further research. Hereby, the authors are hoping for this thesis to act as a catalyst for additional benefits management development and encouraging other academics to continue filling the knowledge gaps.

1.7 Relevant Concepts

To fully understand benefits management, the authors have identified several related concepts to it, which will be briefly defined. The links between certain concepts and benefits management frameworks will be further clarified and discussed in the literature review section of this paper when relevant.

Benefits realisation is strongly related to an organisation's strategy and its strategic objectives as one of its essential processes is benefits mapping (Minney et al., 2019, p. 1). Benefits mapping is the illustration of how measured benefits from project outcome are linked to the strategic objectives of the organisation (Minney et al., 2019, p. 37). In other words, benefits are the rationalisation of a project and the way to achieve a strategy. Therefore, it is essential to understand the concepts of 'project success' and how they relate to benefits realisation. In addition to knowledge management, governance, portfolio management, and programme management are near related concepts to BRM (Breese et al., 2015, p. 1449). Key concepts are illustrated in Figure 1.
An assortment of terms that are frequently used while discussing benefits management are listed in Table 1 below. The purpose of this table is to provide a short summarisation to start the conversation on the topic. By themselves, they do not provide a comprehensive definition but rather serve as an identification of key terms. Whereas providing a complete definition of all the terms is essentially a significant issue in understanding and effectively utilising benefits management, such definitions are beyond the scope of this work. Therefore, the authors rely on the definition of recognised industry partitioners.

Table 1. Definitions of relevant terms.

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
<th>Reference</th>
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<tbody>
<tr>
<td>Agile</td>
<td>&quot;A family of development methodologies where requirements and solutions are developed iteratively and incrementally throughout the life cycle.&quot;</td>
<td>APM (2019, p. 209)</td>
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<tr>
<td>Gateway</td>
<td>&quot;Project gateways correspond to go/no-go decisions that are typically situated at significant milestones and concern major project deliverables or phases.&quot;</td>
<td>Morris &amp; Pinto (2007, p. 131)</td>
</tr>
<tr>
<td>Gateway Review</td>
<td>&quot;Gateway review processes subject projects and programmes to predetermined review and approvals and provide executive owners with a mechanism for oversight, monitoring and control.&quot;</td>
<td>Turner (2007, p. 700)</td>
</tr>
<tr>
<td>Governance</td>
<td>&quot;The framework of authority and accountability that defines and controls the outputs, outcomes and benefits from projects, programmes and portfolios. The mechanism whereby the investing organisation exerts financial and technical control over the deployment of the work and the realisation of value.&quot;</td>
<td>APM (2019, p. 212)</td>
</tr>
<tr>
<td>Key Performance</td>
<td>&quot;A measure that demonstrates whether a company or organisation is achieving key business goals.&quot;</td>
<td>IPA (2017, p. 53)</td>
</tr>
<tr>
<td><strong>Operations Management and Business as Usual (BAU)</strong></td>
<td>&quot;The on-going operational environment.&quot; BAU may be used in the context of PM to refer to the permeant organisation in contrast to temporary (transit) projects.</td>
<td>IPA (2017, p. 52)</td>
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<tr>
<td><strong>Portfolio</strong></td>
<td>&quot;A collection of projects and/or programmes used to structure and manage investments at an organisational or functional level to optimise strategic benefits or operational efficiency.&quot;</td>
<td>APM (2019, p. 214)</td>
</tr>
<tr>
<td><strong>Programme</strong></td>
<td>&quot;A unique, transient strategic endeavour undertaken to achieve beneficial change and incorporating a group of related projects and business-as-usual (steady-state) activities.&quot;</td>
<td>APM (2019, p. 214)</td>
</tr>
<tr>
<td><strong>Project</strong></td>
<td>&quot;A unique, transient endeavour undertaken to bring about change and to achieve planned objectives.&quot;</td>
<td>APM (2019, p. 214)</td>
</tr>
<tr>
<td><strong>Project Management</strong></td>
<td>&quot;The application of processes, methods, knowledge, skills and experience to achieve specific objectives for change.&quot;</td>
<td>APM (2019, p. 214)</td>
</tr>
<tr>
<td><strong>Sponsor</strong></td>
<td>&quot;A critical role as part of the governance board of any project, programme or portfolio. The sponsor is accountable for ensuring that the work is governed effectively and delivers the objectives that meet identified needs.&quot;</td>
<td>Minney et al. (2019, p. 69)</td>
</tr>
<tr>
<td><strong>Stakeholder</strong></td>
<td>&quot;Individuals or groups who have an interest or role in the project, programme or portfolio, or are impacted by it.&quot;</td>
<td>Minney et al. (2019, p. 69)</td>
</tr>
<tr>
<td><strong>Strategic Objectives</strong></td>
<td>&quot;These express the planned objectives of the organisation – what they want to achieve in the future; the vision for the company.&quot;</td>
<td>Minney et al. (2019, p. 69)</td>
</tr>
<tr>
<td><strong>Strategy</strong></td>
<td>&quot;An approach created to achieve a long-term aim, can exist at different levels within the organisation.&quot;</td>
<td>IPA (2017, p. 55)</td>
</tr>
</tbody>
</table>

### 1.8 Outline of the Research Disposition

This paper will continue with the literature review in the following chapter, where a comprehensive assessment of previous theory will take place before dissecting the benefits management concept from a contemporary theoretical point of view. The literature review chapter will also link benefits management to other managerial concepts and practices, like project success and portfolio management. The literature review chapter will similarly investigate the governmental guidelines and attempt to illustrate the formal perspective on the topic. This formal perspective is essential in comparison to the actual practices that the thesis aims to investigate.

The third chapter of this study will be dedicated to the research methodology. It will explain the researcher's choice of a semi-structured interview to conduct a qualitative case-study. The chapter will elaborate on the philosophical and practical implications leading to that choice, justifying the authors' selections. It will also account for the research procedures and protocols for academic verification and correctness.

The fourth chapter will include a presentation of the author's selection of presentation, a summary of the study's empirical findings, and a showcase of the results of the analysis.
It will attempt to categorise those findings in a logical and structured way. The data will be presented along with the trends and dimensions identified.

The findings will be followed by a discussion chapter, in which the results and their implications will be thoroughly examined. Here, the authors will link the theoretical frame of reference with the findings, after which the authors answer the research question.

The final chapter of this paper will be the conclusion, summarising the work in this paper. Possible theoretical and practical implications will be highlighted before suggesting areas for further research.
2. Theoretical Frame of Reference

According to Hart (1998, p. 1, 13), conducting a literature review is both fundamental to understanding the topic being studied and also an integral part of any research process. It acts as a written account on the exploration of a field of research, establishing the academic understanding that later allows for discussion of the findings (Hart, 1998, p. 15). In this research, the literature review will be conducted as part of the theoretical frame of reference. Thus, understanding the literature is determinantal to defining key terminology like that of benefits, value, benefits management, and benefits management frameworks. The theoretical frame of reference aims to establish an understanding and baseline for further discussion of what benefits realisation management, success, and its implementation to the project life cycle entails. The answer to this is crucial to achieving the research objectives and answering the research question. For practical purposes, the theoretical framework will start from the broader topics of project success and portfolio management, then funnelling down before eventually discussing benefits management's specifics during project implementation. It can, therefore, be visualised as an inverted pyramid, as depicted in Figure 2.

The authors would like to point out that they have opted to restrict the search of literature to that of peer-reviewed articles, government and industry guidelines, and published books to ensure the relevance and quality of the literature being studied.

2.1 Overview

Benefits realisation is thought to be closely linked to value management and that the creation of value results from realising specific benefits. The benefit is not the outcome or the output of a project, but it is an outcome that results from the delivery of project output and perceived as an advantage by one or more of the stakeholders (IPA, 2017, p. 51). Some authors (Williams et al., 2020) use outcome and benefit interchangeable, which might spark confusion that the authors have elected to avoid. For this thesis, project output, project outcome, and benefits will be considered three distinct aspects, as illustrated in Figure 3, following the suit of Serra & Kunc (2015, p. 55). To further
clarify the difference, consider the example of a project to deliver a payroll system. The project output would be the new payroll software. The outcome would be an increase in productivity due to this software. The benefits are savings in the overhead costs by a specific value, thus freeing capital.

Figure 3. Using projects to add value to the business (Authors, modelled after Serra & Kunc, 2015, p. 55).

Breese et al. (2015, p. 1441) report that benefits management as a managerial concept is still understood and translated differently, with no encompassing unified framework, which hampers its broader effective adaption. The overall literature on BRM is not as developed as the literature on other aspects of project management (Breese et al., 2015, p. 1439). The source of this ambiguity may be as fundamental as defining terms like benefit and value (Breese et al., 2015, p. 1449). The terms of benefits management (BM), benefits realisation management (BRM), and benefits realisation (BR) can be used as synonyms and are used interchangeably by different authors (Badewi, 2016, p. 762; Breese et al., 2016, p. 2). This thesis's authors will similarly use the terms BRM and BM interchangeable as they refer to the same management concept. However, benefits realisation is sometimes used to refer to a specific phase of the wider life process of BRM (Breese et al., 2016, p. 2).

Project success is dependent on the perspective and perception of the evaluator (Ika, 2009). Therefore, understanding the relationship between benefits management and stakeholder's management is essential. What one stakeholder define as a benefit might be described as a dis-benefit by another. Knowledge management is key to projects success and project management maturity (Todorović et al., 2015, p. 772). Knowledge management is related to BRM, like other management techniques; as the process is reviewed and learned, lessons are transferred to other organisation's endeavours.

2.2 The Link Between Projects and Strategy

Projects are often defined as temporary endeavours that exclusively set out to produce a predefined output (Laursen & Svejvig, 2016, p. 736). However, this is an ageing perception from a time when projects were dominantly implemented for product or service developments resulting from market demand or customer request (Laursen & Svejvig, 2016, p. 736). In the contemporary age of project management, several other sources of motivation can be identified. Social needs, environmental concerns, technological advancement, and forecasted problems are all examples of considerations leading to project initiation today (Meredith et al., 2018, p. 1). Common for these is how they link to the strategic intent of the parent organisation. Hence, a projects' purpose is to harvest opportunities that align with overall organisational strategic goals (PMI, 2017, p. 546; Turner, 2007, p. 1). Nevertheless, ensuring strategic alignment between projects and organisational goals has proven to be difficult (Aalto, 2000, p. 33). Many reasons for this have been cited in the literature; however, most commonly mentioned is the sole focus of project managers to successfully complete their projects according to process measures (Aalto, 2000, p. 33). Nonetheless, ensuring strategic alignment falls outside of the expectations set for project managers (Meredith et al., 2018, p. 12). A
critical part of this alignment process has been cited by many scholars to necessitate upstream activities such as a distinct project selection practise (Haniff & Fernie, 2008, p. 6). Thus, another entity linking the projects themselves with the organisation as a whole must take the place of an intermediary, such as portfolios or programmes.

2.3 Project Selection and Portfolio Management

Organisations – both public, private, and non-profit alike – are all constrained by limited resources. Whilst they have their differences, for instance, depending on the industry, they all have an assortment of objectives to accomplish in order to fulfil stakeholder or shareholder needs, justifying their existence and continued support. Furthermore, these contemporary organisations incorporate a high degree of projects into their daily operations to achieve their objectives. In order to optimise their portfolios and achieve the right mix of projects, certain methodologies need to be utilised.

This selection process varies from organisation to organisation, typically starting with analysing net-present value (NPV) or internal rates of return (IRR) (Ben-Horin & Kroll, 2017, p. 108). Nevertheless, no organisation can invest in all available projects that are modelled to provide a profit. As a result of resource scarcity, some projects are prioritised at the expense of others. These can emerge as unsystematic bottlenecks like financial limitations, manufacturing and procurement lead-times, and limited availability of skilled professionals, or systematic bottlenecks such as restrictions imposed by trade agreements (Larson & Grey, 2018, p. 33). It therefore quickly becomes apparent that other aspects than those of pure financial character must be considered.

The selection of projects is typically the responsibility of portfolio managers to ensure effective resource allocation. Benaija & Kjiri (2015, p. 134) emphasises the competing nature of projects in a portfolio environment. They define a portfolio as "a collection of single projects and programmes that are carried out under a single sponsorship and typically compete for scarce resources" (Benaija & Kjiri, 2015, p. 134). Here, Benaija & Kjiri (2015, p. 134) highlights the fact that managing constraints is an essential part of portfolio management. Portfolio management is therefore particularly emphasised during the selection of projects, where it is deemed as an essential tool to ensure organisational success (Aalto, 2000, p. 8). Aalto (2000, p. 7) provides three reasons for this. Firstly, the implementation of portfolio management is necessary to ensure that the organisations' efforts are funnelled into the appropriate projects. Secondly, projects are seen as the most suitable venue to realise the organisational strategy. Finally, as resource scarcity is an essential organisational concern, portfolio management provides a tool to ensure rightful allocation. Furthermore, Lopes & Flavell (1998, p. 224) mentions synergistic effects as an important aspect of selecting projects. This synergy effect is thought to ensure that the combination of benefits between projects does not merely overlap but rather reinforces one another. However, throughout the process, difficulties in the selection of projects can emerge, such as too many varying goals, qualitative goals, risk ambiguity, project interlinkages, and the vast number of portfolios administered (Ghasemzadeh & Archer, 2000, p. 73).

APM (2019, p. 214), on the other hand, emphasises the importance of strategic intent in the managing of portfolios. As a sum of the above, the process of portfolio management
can therefore be said to involve dimensions like value maximisation, risk minimisation, and strategic alignment (Benaija & Kjiri, 2015, p. 134). Strategy is cited to be paramount to the success of portfolio management (Aalto, 2000, p. 33). However, according to Aalto (2000, p. 31), one of the biggest obstacles of effective portfolio management is the inclusion of projects that does not align with organisational strategy. According to Archer & Ghasemzadeh (1999, p. 208), a strategic direction must be defined for a firm before project selection, emphasising the importance of overall organisational strategic clarity. The strategic goals of an organisation must be clear as strategic implications resulting from project selection can be great (Archer & Ghasemzadeh, 1999, p. 208). During the business case of a project, its contributions towards achieving an organisational strategic objective and its strategic alignment must therefore be proven (Archer & Ghasemzadeh, 1999, p. 212). Consequently, for the purpose of this thesis, the authors have selected to focus on the strategic alignment dimension.

However, traditional portfolio management rarely extends from the project selection phase. This makes it apparent that other, more robust and specific managerial tools are needed to ensure that project selection translates to organisational success.

2.4 Project Success

One of the most crucial considerations for organisations to assess a project's effectiveness is by measuring project success and failure. Project failure is most commonly correlated with project size, duration, and complexity (Jenner, 2015, p. 7). Public sector projects often involve a mixture of these factors to some degree, implying that they indeed should be subject to failure. Furthermore, it is commonly agreed upon the perception that generally, 50-70% of projects and programmes fail (Jenner, 2015, p. 6). Projects are the most successful driver of change (McElroy, 1996, p. 325), of which 70% fails (Nohria & Beer, 2000, p. 133). Naturally, one would therefore expect many projects and programmes not to succeed. However, measuring success is not an exact science, as many attributes and variables come into play in such an undertaking. These factors are often subject to strategic goals that directly depend upon the motivation behind project execution, which is outlined in the initial business case. Project success factors are commonly divided into two main categories: those that relate to project management performance and those related to organisational success criteria, where the organisational criteria can be further divided into two measuring processes: appraisal and evaluation (Serra & Kunc, 2015, p. 54).

The difficulty with measuring project success is the lack of consensus on its definition (Serra & Kunc, 2015, p. 53; Jha & Iyer, 2007, p. 527). PMI (2017, p. 34) emphasises that different stakeholders will have differing views on which factors contribute to success and what project success will entail. Consequently, some stakeholders might view a project as a success, whereas others may find it lacking in output (APM, 2019, p. 154), highlighting the perceptive nature and relativity of project success. However, there is a long tradition of attempting to standardise the subject.

Project success has conventionally been linked to the project process; the assessment has typically been evaluated by applying the iron triangle criteria consisting of project delivery time, budget, and quality (Badewi, 2016, p. 761; PMI, 2019, p. 34). By this metric, success is achieved by not exceeding the deadline, adhering to budgetary
constraints, and meeting the output's required quality. Thus, from a project management point of view, effectively managing the iron triangle is a central tool in ensuring project success (Pollack et al., 2018, p. 527). It is of such importance that some researchers have cited it to be significant enough that misinterpretation or misunderstanding of it can lead to project failure, despite the project potentially being managed effectively by any other metric (Mokoena et al., 2013, p. 813). Therefore, the effective management of the iron triangle must be seen as essential for project success (Pollack et al., 2018, p. 527). However, successfully accomplishing this is a balancing act as the three factors are interrelated and consequently involves trade-offs (van Wyngaard et al., 2012, p. 1991). Thus, the increase in stakeholder needs for one constraint must impact the realisation of another. In the same line, some authors have expressed concern that no more than two factors can be emphasised by consequence of project constraints, leading to the classic expression of "better, faster, or cheaper? Pick two" (van Wyngaard et al., 2012, p. 1993). Something which further complicates the iron triangle is the increasing lack of consensus on exactly which three factors should be included. Some industry guides claim that the iron triangle comprises of the fundamental constraints of time, budget, and quality as discussed above (APM, 2019, p. 217). However, as previously stated, stakeholders will have subjective views on success. Some authors argue that this also extends to the matter of quality, leading to a diffuse definition by the nature of different stakeholder perceptions (Chan & Chan, 2004, p. 213), which complicates the inclusion of quality as a metric. Thus, some argue that scope supersedes quality (van Wyngaard et al., 2012, p. 1991).

Nevertheless, recent developments in the field have pushed for the inclusion of additional factors in the iron triangle. Some of these are safety (Toor & Ogunlana, 2010, p. 230), access (Daniel, 2019, p. 199), and efficiency (Williams et al., 2020, p. 645), to name a few. It is therefore evident that researchers express a need for a more comprehensive and situational tool than the iron triangle offers for measuring project success.

In recent decades, however, the focus on success has evolved to embrace a variety of other factors. Specific aspects, such as social and environmental concerns (Ebbesen & Hope, 2013, p. 7), among others, have become increasingly important to describe success in an organisational context. Project learning can also be added under this general umbrella, which has typically become a tell-tale sign of the maturity of project management environments (Todorović et al., 2015, p. 772). Common for all these is their strategic and business development implications. More specifically, it can be explained as an increasing focus on including broader organisational factors like stakeholder satisfaction and the achievement of strategic objectives, which has progressed to become an integral part of the success requirements (Badewi, 2016, p. 761). All of this constitutes a broader view on project success than that of the process-oriented one, a perspective on success as a fundamental part of organisational development. This perspective is commonly referred to as benefits management. The relationship between project process success and organisational success is shown in Figure 4.
Whilst project managers seek to create specified outputs, benefits often fall out of their scope and reach (Mossalam & Arafa, 2014, p. 305). It is therefore often seen as the responsibility of another entity, typically that on a higher level such as portfolio management (Mossalam & Arafa, 2014, p. 306). This is further reinforced by the literature clarifying which factors are to be managed by project managers and those that should primarily be managed at portfolio, programme, or business strategic level (APM, 2019, p. 15). Here, it becomes evident that benefits management should be initiated and monitored at the highest strategic level, all the way from business case to after the project closure (APM, 2019, p. 30-31).

The existence of two very different discussions is therefore evident: that of satisfactory project management performance and that of success as a strategic and development initiative. Whereas the discussion on project performance has been covered above, a discussion on benefits and value will follow.

2.5 Value and Benefits

A benefit is a positively perceived result or outcome created by a project (Laursen & Svejvig, 2016, p. 737). This description is in line with both Ward & Daniel (2012, p. 70), who defines benefits as "an advantage on behalf of a particular stakeholder or group of stakeholders", and Bradley (2006, p. 18), who defines it as "an outcome of change that is perceived as positive by stakeholders".

Value is the relationship between benefit and cost, in which it is proportional to benefit and inversely proportional to cost (Breese et al., 2016, p. 2; Laursen & Svejvig, 2016, p. 737). Like benefits, value is subjective to the stakeholder's perspective (Laursen & Svejvig, 2016, p. 737). Some authors have used value as an equivalent to benefits in referring to benefits contributing to organisational strategy, or simply as a synonym thereof. However, this interchangeable use is opposed by the authors and must be avoided to ensure clarity and the best benefits optimisation and maximisation (Breese et al., 2016, p. 3-4).

Benefits are, by definition, subject to perception. Consequently, they can be both tangible and intangible (Minney et al., 2019, p. 3). Tangible benefits can be easily
quantified, such as the reduction of costs associated with automation of process (Serra, 2017, p. 106). A potential intangible benefit from the same scenario will be error reduction, leading to improved regulatory compliance (Melton et al., 2008, p. 78). However, in the latter example, not only is the benefit intangible but also extremely difficult to measure. Therefore, benefits can also be divided into measurable or unmeasurable benefits (PMI, 2017, p. 7). Benefits can thus take many shapes and forms (Minney et al., 2019, p. 4). However, other authors reported that the best practice is to consider benefits as measurable change only (Breese et al., 2016, p. 16-18; Williams et al., 2020, p. 645). In the context of the UK public sector, the definition of the UK Cabinet Office disregards the non-measurable benefits, defining it as:

"The measurable improvement resulting from an outcome perceived as an advantage by one or more stakeholders, which contributes towards one or more organisational objectives." (IPA, 2017, p. 51)

This definition, adopted by the Infrastructure and Projects Authority for their Guide for Effective Benefits Management, forms a robust foundation for the management process.

Nonetheless, it also highlights the likely obstacles regarding harder-to-measure intangible benefits. Tangible financial benefits are relatively easy to measure (Minney et al., 2019, p. 21). However, there is a need for non-financial benefits to be converted into a quantifiable financial benefit which might be challenging (HM Treasury, 2020, p. 51; Minney et al., 2019, p. 21). Thus, the Cabinet Office has created proxy metrics like statistical life years (SLY) to measure the impact of risks to the length of life, quality-adjusted life years (QALY) for the purpose of measuring the benefit of health outcomes, and value of a prevented fatality (VPF) to measure changes in fatality risk (HM Treasury, 2020, p. 62). Whilst all these metrics are closely linked to public health, there are frameworks in place to measure an assortment of other benefits like reduced travel time or those of environmental or recreational concern (HM Treasury, 2020, p. 75-89). This has made it possible to incorporate formerly unmeasurable benefits in a benefits management environment. It therefore becomes evident that all benefits still need to be considered, even if they are non-quantifiable or non-financial (HM Treasury, 2020, p. 65).

Most of the emphasis is placed on identifying and forecasting benefits during the business case, with less emphasis placed on the implementation and post-delivery phase. This leads to the revealing of benefits as part of a planned process. Nonetheless, new and undiscovered benefits might not become evident until after the delivery of a project (Minney et al., 2019, p. 4). These benefits can emerge in a variety of unforeseen ways, typically as a result of the dynamic environment of projects. Because of this, Minney et al. (2019, p. 6) propose a classification system and process of benefits depending on their importance and time of discovery. Firstly, Y-list (why-list) benefits are those that shape the need for a project, whether it is by chasing opportunities or solving challenges. Thereafter, A-list benefits are identified as part of the business case development, which is additional and harder to identify than the Y-list ones. The benefits might have changed during the later stages of the project, leading to re-assessments. Here, the problems encountered can be a source to multiply benefits, which coins the term X-list. Finally, benefits that emerge unplanned after project delivery are impossible to avoid. These benefits are important to manage to maximise benefits and minimise dis-benefits. These final benefits constitute the B-list. Minney et
al. (2019, p. 6) therefore suggest that the benefits lifecycle can be illustrated as depicted in Figure 5.

![Figure 5. Benefits Lifecycle as proposed by Minney et al. (2019, p. 6).](image)

It is widely accepted that whereas a benefits' positive improvement results from a new capability or a change that is typically provided by a project, it is not the project or the change itself (APM, 2019; IPA, 2017, p. 51; Minney et al., 2019, p. 43). Despite the robust classification system of Minney et al. presented above, providing a logical and process-based foundation, other sources cite competing classification systems. An example of this is the Green Book, which instead focuses on the source of the benefit, further dividing it corresponding to its properties. These different types and categories of benefits are illustrated in the model in Figure 6, extracted from the HM Treasury guide the Green Book.

![Figure 6. Classification of social costs and benefits. Model extracted from The Green Book (HM Treasury, 2020, p. 23).](image)

### 2.6 Benefits Realisation Management

#### 2.6.1 Development of BRM

To further understand the concept and BRM processes, it may be beneficial to first examine it from a historical perspective. This examination adds context to the process...
development and will help create an understanding of why it has developed into its current form.

The starting point of BRM was in the information technology sector, where it was developed to facilitate the management's decision-making process (Badewi, 2016, p. 762; Breese et al., 2015, p. 1440). Here, the concept first appeared in the early 1990s to address failure in information and information technology (ICT) projects as these projects boomed (Breese et al., 2015, p. 1440). This appearance is described as the pioneering stage, constituting the first of the four stages (Breese et al., 2015, p. 1440). This stage was led by business-oriented universities, like Cranfield School of Management and consultants (Breese et al., 2015, p. 1440). For instance, Farbey et al. (1999) worked with NHS Wales with a focus on information systems and technology projects.

During the second wave, in the late 1990s and early, the charge of BRM development was led by governments and regulators, most notably the CCTA's "Managing Successful Programmes" (MSP) and the HM Treasury Green Book (Breese et al., 2015, p. 1442). Both guides are still highly influential in the UK public sector's benefits management (Williams et al., 2020, p. 657-658). Through this stage, BRM became an integral part of the gateway review process to improve procurement in the public sector (Breese et al., 2015, p. 1442). This stage has also witnessed the interest and the uptake from the professional bodies like PMI, APM, the Australian Institute of Project Management, and International Project Management Association (Breese et al., 2015, p. 1442). In the next stage, by the mid and late 2000s, maturity models for BRM developed in addition to best practice models. During this time, dedicated special interest groups and networks started appearing (Breese et al., 2015, p. 1443). The current fourth stage, a decade-old stage, is characterised by the specialise accreditation programme (Breese et al., 2015, p. 1444).

2.6.2 The Managerial Process

Benefits management is commonly defined as the managerial process of identifying, defining, planning, tracking, and realising benefits. (APM, 2019, p. 209; Minney et al., 2019; Williams et al., 2020, p. 644). IPA (2017, p. 51) defines benefits management as "the process of organising and managing investments in change and their measurable improvements". BRM generally assumes the organisation's technical ability is sufficient to deliver the output and carry any necessary changes to its requirements (Ward & Daniel, 2012, p. 68).

Ward & Daniel (2012) structure the process of benefits management in a five-step recurring model consisting of identifying, planning, executing, reviewing, and evaluating and establishing the potential for further benefits. It is widely agreed upon that BRM is a process that spans over the whole life cycle of an initiative or investments (Breese, 2012, p. 342). An addition perspective to the topic comes from the Cranfield Method, one of the foundational methods of BRM. The Cranfield process model argues that benefits management is a continuous process, and it should not be imposed via single projects (Badewi, 2016, p. 763).

Shortly summarised, BRM is generally an organisational and managerial cycle that starts with identifying benefits before setting plans of how they can be realised. Firstly,
one of the focused questions is how the benefits realisation is to be measured. After this, the assignment of responsibilities and time plans are directed. Then next part of the cycle is executing it by means of measuring, tracking and realisation. It is then a good practice to review the process before repeating it. The BRM process is to be implemented as part of an organisation wide approach, where the holistic and the strategic view is viewed as essential.

Fundamental to identifying benefits is the strategic analysis. Here, benefits are attempted identified to bridge a value gap (Serra & Kunc, 2015, p. 55; Ward & Daniel, 2012, p. 68). The identified benefits are used for carrying cost-benefit analysis (Farbey et al., 1999, p. 1441). This forms the business case used for project appraisal and selections (APM, 2019; IPA, 2017; Farbey et al., 1999). The relevance of the benefits and the expected achievement from the appraisal phase will then be used to form the success criteria. A project is to be measured against these criteria periodically up to the final evaluation (Serra & Kunc, 2015, p. 54). Therefore, in relation to benefits identification and planning, 'benefits mapping' is often involved.

The benefits map illustrates the links between projects, benefits, and the strategic objective (Minney et al., 2019, p. 1). The benefits map is often referred to as an inter-dependency map. The inter-dependency on a vertical level shows output (which enables change), outcome, intermediate benefit, and benefit and strategic objectives. On a horizontal level, it may show how different projects or programmes contribute to different benefits. A benefits plan is another vital process outcome that is a record of each benefit, its metrics, realisation timeline, and ownership. It is essential for tracking purposes as well as the business case. An example of a Benefits map is illustrated in Appendix 1 (page 74); this example might help depict the process and its usefulness to management.

Whilst benefits tracking is the process of ensuring the metrics are approaching the planned threshold (Melton et al., 2008, p. 9). The realisation is sometimes referred to as 'benefits harvesting' or 'benefits delivery', when the broader BRM component is considered (Breese et al., 2016, p. 3). This stage entails preparing the BAU to harvest the benefits from the project. It would typically be after delivery in waterfall projects. It is pivotal to ensure that tracking is continued after project completion and is integrated into the business performance system (Melton et al., 2008).

To further elaborate on BRM and its framework, the most critical concepts in BRM practices are outlined by Serra & Kunc (2015, p. 57) and categorised into four main groups by Breese et al. (2015, p. 1447) as demonstrated in Table 2 below. In this approach, BRM is structured in concepts and groups of concepts instead of distinct processes; this might be beneficial to understand BRM from a different perspective.

Table 2. BRM concepts in practice, adapted from Serra & Kunc (2015, p. 57) and Breese et al. (2015, p. 1447).

<table>
<thead>
<tr>
<th>Group/ Stage of the cycle</th>
<th>Concepts/ Highlights</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identification</td>
<td>The expected outcome clearly defined</td>
</tr>
<tr>
<td></td>
<td>Value to the organisation by the project outcome measurable</td>
</tr>
</tbody>
</table>
Strategic objectives to be achieved through the support of the project outcome are clearly defined.

- A business case was approved at the beginning of the project describing all outputs, outcomes, and benefits.

**Review**

- Project outputs and outcomes are frequently reviewed and realigned to the current expectations.
- Project reviews are frequently communicated to the stakeholders, and their need is frequently reassessed.
- Project outcomes adhere to the expected outcomes planned in the business case.

**Realisation**

- The project scope includes activities aiming to ensure the integration of project outputs to the regular business routine.
- The organisation monitors project outcomes after project closure in order to ensure the achievement of all the benefits planned.

**Strategy**

- BM strategy defines the standard procedures for the whole organisation.
- BM strategy defines the stand procedure for the project under analysis.

Benefits management is a process that should continue through the life cycle of the project, herein its closure, final evaluation, and likely well after its closure (APM, 2019; IPA, 2017; Farbey et al., 1999). According to Williams et al. (2020), the benefits management frameworks are mature and strongly present in the 'onset' stage, the appraisal or business case stage. Here, there is a clear presence of the benefits identification and forecasting practices before the project approval and commencement (Williams et al., 2020). However, according to their findings, these practices deteriorate in the subsequent stages (Williams et al., 2020). This thesis's primary focus will be the execution phase, where the relevance of the benefits and expectation of the benefits realisation must be checked and confirmed. This phase is vital to confirm a project's continual validity and vitality on an individual portfolio's overall performance.

### 2.6.3 Benefits Management Challenges

There are several challenges identified by the literature, ranging from the initial identification phase all the way until the evaluation phase. The Infrastructure and Project Authority (2017) mentions some key challenges and suggests ways to mitigate them. Optimism bias is, like in most business cases, cited to be a big challenge in estimating the benefits and cost. Optimism bias "is the appraiser tendency to be over-optimistic about key parameter like cost, duration and benefits delivery" (HM Treasury, 2020, p. 107). The result if the over-optimism bias is over-estimations that will be in
favour of proceeding with the project, regardless of how objectively beneficial it might actually be. Other challenges include the perception of BM being a bureaucratic and time-consuming process, not engaging stakeholders, and difficulties in measuring realised benefits either due to the timescale of their realisation or inadequacy in the measurement metrics and process (IPA, 2017). It has been advised that a comprehensive integration of benefits management in project management and business-as-usual will positively mitigate these obstacles (IPA, 2017). Meanwhile, Breese (2012) suggests that other challenges might be understood through the relationship between benefits management and organisational culture and the modern paradigm of management's assumptions.

The use of BM frameworks can be enhanced when the organisation ensures the presence of certain enablers. According to Williams et al. (2020, p. 651), five factors were reported as enablers in the public sector; those are:

1. Maintaining a best practice database
2. A benefits management-oriented organisational culture
3. Leadership support and commitment to the process
4. Engaging the stakeholders
5. Clear accountability and responsibility

In general, effective BRM can be ensured through sound management practices that guarantee projects success in general. In order to facilitate project success, organisations must ensure their ability to clearly focus on an assortment of factors like good governance and leadership, clear definition of requirement and strategic vision, and effective communication (Williams et al., 2020, p. 651).

2.7 Benefits in the Context of UK Government Guidelines

Benefits realisation management is considered a standard practice in the UK (Badewi, 2016, p. 763). This is particularly evident in the emphasis of the concepts presented by the IPA guide (2017), the supplementary guide for review teams (IPA, 2016) and HM Treasury Guidance (2018a; 2018b; 2020). For the appraisal and the evaluation, the authors would like to highlight the Treasury’s “five business cases framework” summarised in Table 3 below. Moreover, considering the reviews (also referred to as gate reviews or gates), the IPA gates guidance is summarised in Table 4. Additionally, the UK Environment Agency and UK Highways Agency, among others, have their own BRM frameworks (Minney et al., 2019, p. 71).

Considering the benefits map, also called the benefits dependency network, the IPA (2016, p. 30) suggest a 5-level structure to connect the project output to the strategic objective. Those five levels are: 1) Project output 2) Enabling changes 3) Intermediate benefits 4) End benefits, and 5) Strategic benefits. However, the guidance leaves it to individual project teams to adopt the standard or methodology for benefits mapping that is deemed the most appropriate for their project (IPA, 2016, p. 30).
Table 3. HM Treasury 5 business cases; adapted from HM Treasury (2018a; 2018b).

<table>
<thead>
<tr>
<th>Business Case</th>
<th>Brief Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strategic Case</td>
<td>Making the strategic case of the project in terms of its alignment with current organisational and departmental strategies, whilst also taking into account different governmental policies and targets.</td>
</tr>
<tr>
<td>Economic Case</td>
<td>Making a case for the project or programme from the economic perspective and ensuring that it is a valuable solution to the public.</td>
</tr>
<tr>
<td>Commercial Case</td>
<td>This case primary deals with supply and procurement of aspects of the option, including market conditions and viability of agreements between the public sector and the services providers.</td>
</tr>
<tr>
<td>Financial Case</td>
<td>This case demonstrates that the proposed case is “affordable and fundable”; it also looks to the support of stakeholders and the customers from that perspective. Typically contains the impact on balance sheet and income and expenditure accounts.</td>
</tr>
<tr>
<td>Management Case</td>
<td>“The purpose of the management dimension of the business case is to demonstrate that robust arrangements are in place for the delivery, monitoring and evaluation of the scheme, including feedback into the organisation’s strategic planning cycle” (HM Treasury 2018a, p. 10). Contains, for example, governance arrangements, BRM plans and register, risk plan and register.</td>
</tr>
</tbody>
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Table 4. Key Elements of Benefits Realisation assurance reviews; adapted from (IPA, 2016).

<table>
<thead>
<tr>
<th>Review</th>
<th>Key Elements</th>
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<tbody>
<tr>
<td>Gate 0 (Strategic Assessment)</td>
<td>- This review is a programme level review that ensures the link between a project's and the organisation's (department) overall strategic goals and may include elements from other gate reviews.</td>
</tr>
</tbody>
</table>
| Project Validation Review (PVR) | - Occurs at an early stage in the life cycle of a project, when the BRM process/cycle may not yet be mature.  
- Is concerned with the definition of success.  
- This review is also elemental in linking the strategy to individual projects. At this review, the project strategy and strategic objective are to be clear. Thus, the definition of success of the project is agreed upon between all stakeholders. |
| Gate 1 (Business Justification) | - Requires a mature definition of success and benefits identification. Linked to the Strategic Outline Case; (see Table 3 above) and (HM Treasury 2018a; 2018b).  
- The key question here is “has the benefits from the project been identified, categorised and mapped?”  
- Prioritisation of the benefits is also reviewed in addition to the project scope alignment with benefits and eventually strategic objectives.  
- Also, the reviewer must ensure that dis-benefits are considered through this gate. |
| Gate 2 (Delivery Strategy) | - The conversion of the most important benefits into value (i.e., economic justification).  
- Key documents for this gate (from BRM perspective) are: Strategic Case, Economic Case, Financial Case, Benefits Map, and Risk Register. |
| Gate 3 (Investment Decision) | - This review is related to the full business case; the maturity of tracking is ensured (i.e., metrics and mechanisms for tracking; priorities for realisation and responsibilities)  
- In addition to the documents in gate 2, relevant parts of the Management Case and performance management plans in contracts are of interest for this review. |
| Gate 4 (Readiness for Delivery) | - This review is carried out alongside the delivery, as the project output transitions to BAU.  
- Benefits realisation cycle matures; it is also the focal point of the review.  
- The review gate is to ensure that necessary changes in BAU and operations have been identified, along with mechanism and responsibilities. |
| Gate 5 (Operation and Benefits Realisation) | - Evaluation and performance reviews relative to the business case.  
- Ensuring that benefits are embedded in the business.  
- The complete BRM cycle is expected to be mature by this gate. |
| Project Assessment Review (PAR) | - This is not typically a BRM review, but the guidance refers to it as “deep-dives into a specific project issue”.  
- It is included as the IPA believe that such issues are often due to ‘immature approaches to benefits realisation’.” |

### 2.8 Summary

In summary, the theoretical framework used in this thesis is based on an understanding of BRM as the connecting link between strategy, portfolio and programme management, and project success. “Benefits realisation management is the glue that binds together all the other management techniques” (Breese, 2012, p. 341). Organisations, in all shapes and forms, are implementing their strategies through portfolios. Portfolios typically target a specific strategic objective or group of related objectives. Therefore, the whole portfolio components, herein projects and programmes, must align to achieve these strategic objectives. The projects and programmes deemed not to add to the achievement of strategic objectives are to be disregarded. Benefits realisation management practices and frameworks are thought to be useful for such alignment (Minney et al., 2019, p. 3). Benefits mapping is often mentioned in this context (Minney et al., 2019, p. 1).

If the projects achieve their planned benefits, they are considered successful. The combination of BRM success criteria and PM success criteria combined ensures a higher probability of success than using these practices alone (Badewi, 2016).
BRM is defined as the process of planning and organising benefits. It is, though, a cyclic process that matures over the lifetime of a project. According to different authors, the stages of the cycle may differ slightly. However, in addition to process review, it typically includes identifying, planning, measuring and evaluating, and realising benefits (IPA, 2016, p. 6).
3. Research Methodology

The research methodology is the chosen practice based on philosophical beliefs concerning exactly how the data of a research project is to be collected and analysed for the research question to be answered (Fisher, 2010, p. 61; Maylor & Blackmon, 2005, p. 155). This chapter will discuss the various approaches the researchers have considered. This includes their strengths and weaknesses, as well as justification for the choices being made.

The reason why such a discussion is critical is due to the fact that researchers are continuously affected by inherent biases and individual rationale (Saunders et al., 2019, p. 29). This means that without due attention to these phenomena, the research may become distracted, which increases the risk of the research evolving into a disorganised project, causing issues with less reliability and validity.

The authors have chosen to follow the research onion by Saunders et al. (2019, p. 130) to illustrate their methodological approach and choices. The research onion, illustrated in Figure 7, compares the exploration and selection of a research methodology as the act of "peeling an onion" whereby the methodology is exposed layer after layer. Through the remainder of this chapter, the authors will uncover the underlying perceptions and consideration to demonstrate the research methodology.

![Research Onion Diagram](image)

Figure 7. The research onion, as proposed by Saunders et al. (2019, p. 130) (Authors).

3.1 Research Philosophy

Research philosophy refers to the different assumptions and beliefs associated with the development of knowledge (Saunders et al., 2019, p. 159). More precisely, these perceptions form the basis of how the research is conducted by highlighting the assumptions that shape how one sees the world and, in doing this, it also shapes each aspect of the research project (Saunders et al., 2019, p. 159). Hence, the authors are required to reflect on their assumptions and beliefs in a critical way, similar to how one would be critical to the assumptions and beliefs of others (Saunders et al., 2019, p. 159).
This section will attempt to clarify the authors' philosophical position by discussing the ontological, epistemological, and axiological considerations of this thesis. While carrying out any research project, it is essential to base it on a sound philosophical foundation and a clear understanding of ontology, epistemology and axiology (Maylor & Blackmon, 2005, p. 154). These considerations form what is usually referred to as paradigms (Burrell & Morgan, 1993, p. 24), and are fundamental, rationalising the practical methodology, which is explained in the subsequent section. Lastly, the research approach is also touched upon in this sub-chapter.

3.1.1 Ontological Stance

Ontology is defined as the nature of the subject and its being (Gill & Johnson, 2002, p. 228; Hammersley, 2013, p. 21). As such, it encompasses reality and specifies whether the world is experienced and perceived in an objective or subjective manner (Saunders et al., 2019, p. 133). This perception is typically further reinforced through culture and language.

In this sense, an objective stance would demand that the individuals in general, and researchers specifically, looks at reality as made up of measurable objects and, most importantly, exist independent of the individuals' perceptions of them (O'Gorman & MacIntosh, 2014, p. 56). As an extension to this, it allows for precise conclusions based on reliable measurements, hereby permitting individuals to claim objective and general truths. Objectivism is more common in natural or experimental science research than social sciences, where the independence of experiment results and findings from researchers’ biases or perceptions is believed to be possible and achievable. Objectivism is also strongly related to positivism in social science (Saunders et al., 2009, p. 113).

On the contrary, a subjective stance deems that perceptions construct reality and that the interaction between living subjects continuously alter it (Saunders et al., 2009, p. 111). A direct consequence of this is the acceptance of different individual realities, whereby two individuals can experience an architectural piece at different levels of appreciation, or a fixed statement can evoke separate feelings in different individuals. The authors are more inclined towards adopting such a stance in this research project.

An example that easily shows the difference between an objectivist and subjectivist position is a hypothetical study of countries' happiness. An objectivist approach allows for the research to be based upon assumptions that happiness is linked to attributes like wealth, education, health, and literacy, which neglects that individuals may value these aspects to a varying degree or not at all. An example of this would be connecting the Human Development Index to happiness by basing it upon the assumption that happiness is a product of a nations' development. A subjectivist approach would be a questionnaire where the respondents themselves define what brings happiness to their lives and their individual level of it. This is conducted yearly through the World Happiness Report.

Owing to the main considerations aforementioned, the authors chose a subjectivist stance as the initial starting point of the methodological approach. This comes from the fact that the subject of benefits management can be described as a managerial practice (APM, 2019; IPA, 2017; Minney et al., 2019). Therefore, it is a subjective matter, being subject to the practice and practitioners. Furthermore, the understanding of BRM and
management is, in general, shaped by the evaluators' culture, experience, and cognitive processes. This is further reinforced by the fact that business management itself is subjective to the culture, cognitive process, and experience of people participating in it and their self-awareness. Finally, Maylor & Blackmon (2005, p. 156) suggests this as the most appropriate for management research. Because of this, the authors have considered the ontological stance of subjectivity through social constructivism to be the most appropriate choice.

3.1.2 Epistemological Stance

Epistemology is the study of knowledge, what is worth knowing about the subject, and how it can be known (Gill & Johnson, 2002, p. 226; Hammersley, 2013, p. 21). Fundamentally, it therefore also constitutes what is acceptable knowledge (Saunders et al., 2019, p. 144).

The primary concern is whether the same principles used in natural science can be applied in studying social science with its intangible social reality. This makes for two opposite approaches, namely a positivist or interpretive one.

Despite positivism being associated with natural science, some advocate that social science can benefit from it as well (Hammersley, 2013, p. 25). This approach focuses on facts and investigates for causality that can be extended to create fundamental laws (O'Gorman & MacIntosh, 2014, p. 60). In the search for these facts, researchers need to formulate and test hypotheses and, by doing this, try to find the essence of the research question to limit a phenomenon to its simplest elements. By taking this approach, researchers inherently assume that individuals are acting rationally and, therefore, that their actions can be explained through reason.

On the other hand, the interpretivist approach does not view individuals as rational actors. Rather, the presence of varying meaning based on social and behavioural differences is emphasised in an attempt to understand exactly what is happening (Hammersley, 2013, p. 27). Contrary to the hypothesis-driven research of the positivist approach, ideas are developed through data induction, and the focus is on acknowledging the existence of different views on a phenomenon (O'Gorman & MacIntosh, 2014, p. 60).

This thesis is based on an interpretivist epistemological approach, largely owing to the fact that the aim of the thesis is to understand a socially constructed framework and the interactions herein. In the circumstance of this thesis, the key to fully acknowledging this is understanding the subjective perspectives and experiences of those practising benefits management. Therefore, the authors will not utilise questionnaires or surveys; rather, the understanding of links and meaning is emphasised through qualitative practices as explained in detail in 3.2.1 Methodological Choice. Besides, both Saunders et al. (2009, p. 116) and Maylor & Blackmon (2005, p. 157) suggests that the ideal approach whilst researching the field of business and management is that of an interpretivist one.

3.1.3 Axiological Stance

Axiology refers to the philosophy of value and ethics, which inevitably leads to biases. It is distinct from research ethics which will be discussed in specific in 3.5 Ethical
Considerations. Largely, it revolves around the possible preconceptions a researcher might hold and how detached from possible experiences the researcher places themselves (O'Gorman & MacIntosh, 2014, p. 70; Saunders et al., 2019, p. 143). If researchers do not sufficiently reflect on their axiological perceptions, it may undermine the research's outcomes and quality. Consequently, it is vital to consider the axiology to ensure the credibility of the work.

In the case of this research project, the authors have thoroughly considered their axiological standing. It is evident in its nature that the topic itself was selected owing to personal interests and curiosity. Nevertheless, the authors did not possess sufficient knowledge about the subject prior to this thesis to effectively form strong biases. Despite this, the research question was discussed in detail, which ended with the expectation that benefits management is not adequately considered through the life cycle of a project in a portfolio. A great deal of effort has been put into mitigating this, not least during interviews where this possibly could have steered the conversation in an unwanted direction by influencing the respondents and creating expectations for their responses.

3.1.4 Philosophical Paradigm

The three different philosophical assumptions discussed above are sometimes mutually exclusive or inclusive. For example, a positivistic epistemological approach is typically aligned with an objective ontology (O'Gorman & MacIntosh, 2014, p. 59). As part of this, drawing connections between philosophical standings concerning reality and the development of valid knowledge is required by researchers. This connection between the philosophical areas, and the sum of them, is what creates what is known as a research paradigm. Usually, five major ones are identified: positivism, critical realism, interpretivism, postmodernism, and pragmatism.

Parts of our philosophical approach aligns with multiple paradigms. For instance, both an interpretivist and postmodern approach – and partly also a pragmatic one – fits our proclaimed subjectivist ontology. However, whereas an interpretivist methodology argues that reality is socially constructed through culture and language, allowing for multiple meanings, a postmodern one focuses on the varying levels of power relations where interpretations are dominated and silenced by others. Because of this, an interpretivist philosophical paradigm has been found to be the most appropriate. The challenge presented by this paradigm is that it demands the researchers to understand the world from the participant's point of view (Saunders et al., 2019, p. 149). However, it is viewed as the most appropriate perspective in business and management research as these situations typically involve complex and unique context's (Saunders et al., 2019, p. 149).

This stance typically involves inductive reasoning, qualitative methodology, small sample sizes, and in-depth investigations (Saunders et al., 2019, p. 145).

3.1.5 Research Approach

One of the most pressing issues when developing a research model is whether it should be based upon inductive or deductive reasoning (Cooper & Schindler, 2014, p. 64),
where the selection thereof largely depends on the reliance upon theory and/or experience, or empirical data.

Cooper & Schindler (2014, p. 67) argue that in the case of deduction, a conclusion must follow from previously given reasoning, which by themselves represents proof and implies the conclusion. This makes for a powerful bond between reason and conclusion, where logical justification stems from the proven linkage between premises. An example of this is the thought logic where premise A says that Jacob loves nature; premise B says that people who love nature is conscientious, whereby the conclusion must be that Jacob is conscientious. If Jacob is believed to be conscientious, it is proven as a sound deduction (Cooper & Schindler, 2014, p. 67).

In contrast, using inductive reasoning does not start from premises but arrive at them as a product of the reasoning process (Gill & Johnson, 2002, p. 40). While using induction, the researcher observes the subject of the phenomenon of interest, after which an attempt to recognise patterns are made to arrive at a conclusion (Cooper & Schindler, 2014, p. 68).

Most of the work done in the field of business realisation management is empirical research with few papers attempting to formulate a concept or theory (Laursen & Svejvig, 2016, p. 739). Hence, it is believed that the area lacks an encompassing framework for benefits management (Breese et al., 2015, p. 1439), with a general lack of prior premises being made. As a result, deductive reasoning was rejected, whereas inductive reasoning was considered appropriate to arrive at a conclusion about the effectiveness of benefits management.

3.2 Research Design

According to Saunders et al. (2019, p. 173), the research design is an encompassing plan surrounding how the research question is to be answered. Therefore, clear objectives shaped by the research question must be created, methodological choices need to be made, which sources the collection of data is based on must be contemplated, how data is to be collected and analysed needs to be reflected upon, and quality criteria must be considered. Whilst the research objectives and research question are discussed in 1.4 Research Question and Objectives, the rest will be discussed in the following sections of this chapter.

3.2.1 Methodological Choice

The methodological choices can be divided into three distinct categories: qualitative, quantitative, or mixed-method design (Saunders et al., 2019, p. 174). The biggest differentiator between qualitative and quantitative design is that whilst the former generates non-numerical data, and the latter produces numerical data (Saunders et al., 2019, p. 174). However, often times, the research design incorporates parts of both qualitative and quantitative methodology, called mixed methods design (Saunders et al., 2019, p. 175). The selection of methodology is generally closely linked to the research philosophy, which has been previously discussed (Saunders et al., 2019, p. 174).
Quantitative methodology is designed to test the relationship between variables to explain correlation or causality. To achieve this, the data collection method is highly structured and results in numerical data, whereby the analysis of the standardised data is conducted through the application of diagrams and statistics (Saunders et al., 2019, p. 178).

Qualitative methodology, on the other hand, is designed to examine meanings and relationships (Dey, 1993, p. 11). Thus, information is conveyed in any other form than numbers is considered qualitative (Dey, 1993, p. 13). This is generally accomplished by emphasising meanings expressed through words by the means of unstructured or semi-structured data collection, after which the analysis of the non-standardised data requires classification before being conceptualised (Saunders et al., 2019, p. 180).

Finally, mixed methodology integrates part of both quantitative and qualitative design to varying degrees. This approach is often applied to provide boundaries to the research's scope or to test a theoretical proposition before further qualitative or quantitative research to develop a richer understanding (Saunders et al., 2019, p. 181).

For the purpose of this thesis, a quantitative approach was deemed unfit since it, by nature, tries to examine relationships between variables – variables which we do not yet know of because of the deficiency of encompassing frameworks allowing for robust premises and hypothesis to be tested. Additionally, a mixed methodology was considered to be inappropriate considering the scope of the research and limitations such as time. Thus, a qualitative methodological approach was selected for this research, the selection of which was also deemed the most appropriate when taking an interpretivist philosophical standing (Saunders et al., 2019, p. 179; Hammersley, 2013, p. 21).

The research's purpose is another important aspect to consider when constructing the research design. The purpose directly shapes the selection process of the design, which can result in a descriptive, evaluative, explanatory, or exploratory study – or a combination of these (Saunders et al., 2019, p. 186). Descriptive research seeks to establish accurate portrayals of events or situations. Because of the very nature of such an approach, having a clear picture of the studied phenomenon is essential, which makes it unfit for this research project. An evaluative study emphasises the extent of which something functions as intended and is often implemented when assessing the effectiveness of process, initiative, or strategy. Accordingly, the approach is typically chosen when producing local knowledge (Reinking & Alvermann, 2005, p. 143) and is unsuitable for gaining the insight required to answer the research questions. Explanatory research, however, seek to demonstrate causal relationships among variables (Saunders et al., 2019, p. 188). This requires a sound knowledge base and deductive reasoning; however, no such basis exist for the subject of this thesis. Finally, exploratory research focuses on gaining insights and understanding on a topic where prior knowledge is inadequate (Saunders et al., 2019, p. 187). Seeing that this research started without a conclusive hypothesis, an exploratory design has been selected. This is suitable for the inductive reasoning previously discussed and supports the open-ended objectives of the study.
3.2.2 Research Strategy

The research strategy refers to the plan researchers create to answer the research question (Saunders et al., 2019, p. 189). The selection of research strategy is closely tied to prior choices made in regard to research philosophy, research approach, and research design; however, limiting factors such as existing knowledge, available time, and resource scarcity also contributes to the selection of strategy (Saunders et al., 2019, p. 190). According to Saunders et al. (2019, p. 190), the different strategies are: action research, case study, documentary research, ethnography, experimental, grounded theory, narrative inquiry, or survey. The strategies are not mutually exclusive, rather a combination of different strategies is sometimes employed to effectively answer the research question (Saunders et al., 2019, p. 190).

For the purpose of this thesis, a case study strategy has been employed. According to Yin (2018), a case study can be defined as "an in-depth inquiry into a topic or phenomenon within its real-life setting" (Quoted in Saunders et al., 2019, p. 196). Case studies are extensively used in business and management (Maylor & Blackmon, 2005, p. 242) and are suitable for exploratory methodology (Maylor & Blackmon, 2005, p. 243). According to Eisenhardt & Graebner (2007, p. 25), a case study is the best choice to build a theory on by utilising qualitative data and inductive research. Additionally, it is suitable when studying under-researched areas that complicate creating a clear and robust hypothesis. Finally, case studies are regarded to produce the most interesting findings and theory leading to the greatest impact (Eisenhardt & Graebner, 2007, p. 25).

There are two distinct options regarding case studies which strongly depends on the research question (Yin, 2014, p. 31). Either that of a single-case study or a multiple-case study can be selected, each with its own advantages and disadvantages. As implied by their names, a single-case study strictly investigates one unit of analysis (Maylor & Blackmon, 2005, p. 245), whereas the scope of a multiple-case study involves investigating numerous cases. Because of this, during the selection process, practical variables like accessibility and resource availability needs to be considered. Moreover, whereas a singular case study usually excels in instances where a unique or extreme case is studied, multiple-case studies have a wider scope that leads to the creation of more robust and generalisable findings (Saunders et al., 2019, p. 198).

Because of the favourable properties of more robust and generalisable findings, a multiple-case study in specific has been chosen for this study. Maylor & Blackmon (2005, p. 246) consider between two and eight cases with an adequate depth to be appropriate for such a study. Because of this, the author's set out to identify no less than five adequate cases. This allows for a wider context to be established.

3.2.3 Time Horizon

The time horizon of the research refers to whether it is intended to be a single "snapshot" at a specific time or several "snapshots" over a period of time (Saunders et al., 2019, p. 212). A single "snapshot" is referred to as a cross-sectional time horizon, whereas a series of "snapshots" is referred to as longitudinal (Saunders et al., 2019, p. 212). When implementing a longitudinal horizon, the phenomena researched is studied for long-term effects, which implies that time acts as a parameter with an effect on the results.
When it comes to the subject of this study, the author's consider time to be an irrelevant parameter. For this exact reason, a longitudinal time horizon has been deemed as inappropriate. Moreover, as industry guides and government guidelines are subject to continuous change and refinement, the interest of the author's lie in exploring the effectiveness of benefits management in a contemporary setting. Also, case studies based on interviews are typically cross-sectional (Saunders et al., 2019, p. 212). Finally, the research objectives can be fulfilled in their entirety by applying a cross-sectional time horizon which, given the subject to time constraints, makes a longitudinal time horizon redundant.

3.3 Data Collection and Analysis

3.3.1 Data Collection Methods

Primary data is data that has been generated specifically for the purpose of the research project (Maylor & Blackmon, 2005, p. 172). This can stem from a variety of original sources, like interview transcripts, observations, or surveys. The selection of a specific primary data source depends on an assortment of factors, such as the philosophical orientation, methodological selections, and the purpose of the research (O’Gorman & MacIntosh, 2014, p. 78). O’Gorman & MacIntosh (2014, p. 78) advocates that primary qualitative data is favourable in a study that aims to understand an underlying process or phenomena, given that it is empirically oriented and based on an interpretivist or social constructionist paradigm. The authors share this sentiment. Therefore, the primary data of this case study was collected by conducting interviews. Bryman & Bell (2011, p. 467) suggests that for qualitative purposes, only unstructured or semi-structured interviews can be selected. In the case of multiple-case studies, some structure is needed to ensure cross-case comparability (Bryman & Bell, 2011, p. 473). The selection of semi-structured interviews for primary data is therefore made to ensure consistency between the research philosophy, research design, and the exploratory nature of the research project. Moreover, it allows the flexibility for participants to add relevant points, the researchers to add probing questions, and a generally natural flow of the discussion (Bryman & Bell, 2011, p. 467). Semi-structured interviews enable the research to be conducted with the right balance between the structure based on literature and exploration (O’Gorman & MacIntosh, 2014, p. 78; Bryman & Bell, 2011, p. 467).

Secondary data, on the other hand, is data that originates from other sources and is readily available to both collect and analyse (Maylor & Blackmon, 2005, p. 172). This data can originate from a variety of second-hand sources such as company reports, publicly available documents, or statistical databases. While a research project can comprise solely of secondary data, it can also provide new insights when complementing primary data (O’Gorman & MacIntosh, 2014, p. 79). Therefore, to complement the primary data sources outlined above, this study will also consider a robust assortment of secondary data. This secondary data set will comprise of both government guidelines, industry guides, peer-reviewed research papers, and government statistics. Furthermore, this secondary data can be utilised to either support or contradict the findings of this study, leading to more robust and reliable findings (O’Gorman & MacIntosh, 2014, p. 79).
3.3.2 Interview Protocol

Questions for the interviews were prepared in advance, which is pivotal in ensuring the inclusion of all critical points. Furthermore, it is considered beneficial as a clear idea of the analysis was established before the interviews (Bryman & Bell, 2011, p. 472). To create an interview guide, Bryman & Bell (2011, p. 475) suggests creating a list of topics arranged by bullet points. However, the authors deemed it necessary to create a more detailed list of questions due to the understanding of the subject and the research question. The prepared interview questions were formulated using the existing literature that is part of the theoretical frame of reference and the authors' understanding of the issue. Throughout this paper, these questions will be referred to as the interview protocol. As the researchers, the emphasis was placed on acknowledging that the understanding of the topics developed throughout the interviews. Therefore, the protocol was revised to reflect such development. For example, redundant questions that were shown to not directly contribute to answering the research question were removed or implied in other questions. This revision had the effect of better utilising the time reserved for interviews and provided a more natural flow of the questions. In total, three interview protocols were produced, all of which are found in Appendix 3: Interview Protocols. The practice of producing these revised interview protocols was deemed essential to ensure that the interviews would effectively contribute to achieving the research aims and objectives.

3.3.3 Sample Selection

One attribute that is often considered important when conducting research is to what extent the results can be generalised. For the findings to be generalisable, sampling techniques that ensure a representative sample must be utilised to lower the sampling error (Bryman & Bell, 2011, p. 176-178). However, research limitations like time and cost often place restrictions on the possibility of a truly representative sample (Bryman & Bell, 2011, p. 188). This means that after a certain point, the marginal increase in precision falls below what is acceptable considering the linear cost of resources. Since Maylor & Blackmon (2005, p. 246) suggests that eight cases are more than sufficient for a multiple-case study, the authors have selected to settle for seven.

During the research, it was deemed vital to seek different perspectives from various participants for data verification through sources triangulation (O'Gorman & MacIntosh, 2014, p. 89). Initially, the plan was to fulfil this by interviewing multiple individuals in the same organisation at various levels to ensure good inter-organisational sampling. However, for practical reasons, this was not possible. Instead, the authors settled on two different sampling methods.

Initially, LinkedIn was used to identify and invite prospective participants based on the author's mutual connections. Here, the target of the initial invitations was project or programme managers and benefits managers. Simultaneously, the researchers reached out to people in the industry by announcing the research project on the LinkedIn group "Managing Benefits - Community of Interest". Since this group must be considered an interest group whose sole focus is on benefits management, it must also be regarded that the people part of it is particularly interested and knowledgeable on the subject, forming a somewhat homogenous group. The authors utilised these venues by virtue of accessibility. It must therefore be regarded as a form of convenience sampling (Bryman
Convenience sampling is prominently used in business and management (Bryman & Bell, 2011, p. 191), however, it is usually considered inferior to alternative sampling techniques as it might not create a representative group (Bryman & Bell, 2011, p. 190). Nevertheless, since the purpose of this study and its research question necessitates the inclusion of an otherwise homogeneous sample, it was deemed satisfactory by the authors. Additionally, time and resource limitations of this study make other sampling methods problematic.

After having connected with people over LinkedIn, the authors shifted their sampling focus to rely on snowballing sampling for the recruitment of further participants. This approach relies on the authors first making initial contact with individuals of a group to then establish contact with others (Bryman & Bell, 2011, p. 192). Snowballing sampling is generally considered to have the same drawback as convenience sampling (Bryman & Bell, 2011, p. 192). Still, the snowballing method is common for this type of research in which the target subjects are difficult to reach, considering the nature of their job. Snowballing has been cited as an acceptable way to overcome this difficulty (Williams et al., 2020, p. 647). The authors implemented this method by encouraging participants found through convenience sampling to introduce them to colleagues and connections that may be of interest. Therefore, following each interview, new parties were invited. The invitation to join this study was also forwarded to "Public Sector Benefits Management Forum (PSBMF)". Appendix 2: Participation Introduction Letter (page 75) includes the letter sent with all invitations clarifying the study's purpose and topics to be discussed. Several members from the forum volunteered to participate in the study.

3.3.4 Data Collection Process

The interviews were conducted employing video conferencing for convenience. Video interviews are an acceptable practice and are thought to be an ideal compromised between face-to-face interviews and phone interviews due to it allowing for more interviews being conducted within a given timeframe and over a larger geographical area (Cooper & Schindler, 2014, p. 153). Video interviews provide convenience for both parties with the ability to retain some non-verbal cues (Edwards & Holland, 2013; Gilbert, 2008; O'Gorman & MacIntosh, 2014, p. 120).

The data collection was conducted in three main phases:

1. Pre-interview phase. This was a planning phase that comprised of two distinct parts: preparing the interview questions and selecting the sample. The result of this phase was the first interview protocol and a selection of potential participants to whom we reached out to.
2. Pilot interview. In this phase, a pilot interview was conducted to test and refine the questions in the interview protocol. The interview exposed the authors to the interview process with the presence of an interviewee and allowed for the further refinement of the interview protocol. This revision resulted in the creation of Version 2 of the interview protocol.
3. Primary interviews. After having refined the interview process and protocol, the study proceeded with the remaining interviews. Each participant was interviewed once for approximately an hour, although some interviews occasionally lasted for around 90 minutes. During this process, the interview guide was revised a final time, although the revision was minor and primarily for the sake of the authors.
Prior to all the interviews, an invitation letter was sent to the participants. This letter (Appendix 2: Participation Introduction Letter) was important for ethical and academic consideration. Importantly, it also aided to ensure participants were set and clear about the discussion, and it served as a mental preparation tool. All interviews were recorded with participants consent. As the final stage of the data collection, all interviews were transcribed and shared with the relevant interviewee. Artificial intelligence software (Otter.ai) was utilised to provide quick and accurate transcription of the interviews. The transcripts were then revised manually by the authors to ensure that it was free from machine errors. The combination of automated and manual transcription allowed more efficient use of the researchers’ time. The final sharing of transcripts was conducted as a possible venue for verifying the data collected (O’Gorman & MacIntosh, 2014, p. 122).

3.3.5 Data Analysis Technique

Qualitative data often leaves researchers with difficulty in finding an analytical path to follow through the richness of data (Bryman & Bell, 2011, p. 571). This difficulty is oftentimes made even harder by the lack of well-established rules of quantitative analysis in comparison to that of qualitative data (Bryman & Bell, 2011, p. 571). To make sense of the broad and rich data collected, the authors elected to base their analysis on grounded theory.

Typically, an overlap between the data collection and analysis is to be expected (O’Gorman & MacIntosh, 2014, p. 88; Gioia et al., 2013, p 20). It is also suggested that the data collection and the analysis might be performed as part of a cyclic process, where continuous feedback and reflection from the analysis is used to improve and develop the data collection (Saunders et al., 2019, p. 640). This approach was deemed useful and was subsequently utilised in this study, implying the need for using priori codification which is codification prepared in advance of the interview (O’Gorman & MacIntosh, 2014, p. 140). This overlap between collection and analysis creates the foundation of grounded theory, which is often distinguished by utilising data to create theory through an iterative approach (Saunders et al., 2019, p. 668). Thus, the data collection, analysis, and theory development are interrelated (Bryman & Bell, 2011, p. 576). As discussed in the previous section, the analysis of this research was that of an iterative one. This is one of the reasons for selecting this analysis technique, as it allowed for the analysis to commence immediately after initial data collection (Bryman & Bell, 2011, p. 574).

Whilst the process might appear rather intricate, owing to its assortment of techniques and phases, it essentially focuses on revealing similarities (Saunders et al., 2019, p. 669). Grounded theory allows for the evolution of knowledge during the various phases. While grounded theory is seeing great use in contemporary research, it is not without its criticism. For instance, the time required for transcription, the risk of losing context and flow, and the subtle ambiguities between techniques have all been cited as some of its weaknesses (Bryman & Bell, 2011, p. 583). However, others give it merit for capturing complexity, creating a better understanding of practices, allowing for new perspectives on well-established fields, and generating theory (Locke, 2001, p. 95-98). Gioia et al. (2013, p. 22) elaborate on this, emphasising that grounded theory displays the dynamic relationships between the concepts that explain or describe the phenomenon. These constructive attributes further form the basis of the authors’ selection of grounded
theory as benefits management is practised in complex environments with a lack of
current research.

Locke (2001, p. 46-58) presents the phases of grounded theory as stages, describing
them as following: Stage 1 is conducted by comparing the incidents that are applicable
to each theory, often by means of naming, coding, memoing, and comparing (Locke,
2001, p. 46-51). Stage 2 integrates the findings from the previous stage in categories
according to their attributes, thus establishing similarities, parallels, and
interrelationships (Locke, 2001, p. 51-52). Stage 3 proceeds by developing a theory
based on the categorisations and their affiliations, with an emphasis on scoping the
theory’s limitations (Locke, 2001, p. 52-54). Stage 4 is the final phase, wherein the
research is composed for publication by integrating the memos previously produced into
the theoretical framework to substantiate it (Locke, 2001, p. 54). According to Bryman
& Bell (2011, p. 578), these stages create a variety of products, which can be classified
as follows: concepts, categories, properties, hypothesis, and theory.

Regardless of approach, typically, the data analysis starts with first transcribing the
interviews, which is then followed by codifying these transcripts. Codification is the
analytical process of breaking the textual parts, then identifying and refining the
concepts underlined in them (O’Gorman & MacIntosh, 2014, p. 140). Coding is
regarded as a fundamental part of any qualitative analysis, especially that of grounded
theory (Bryman & Bell, 2011, p. 584), and will be implemented as a part of the analysis.
Emphasis on several aspects has been suggested to ensure that the codes derived are
both consistent and accurate. For instance, Bryman & Bell (2011, p. 586) suggests
familiarising oneself with the data before coding by reviewing it several times, as well
as reviewing codes to ensure consistency, something which was considered throughout.
The principal data analysis was conducted in the form of posteriori codification of the
responses, performed after the interview. For this study, after the data collection, it is
expected for codes that the literature review may not have predicted to emerge.

Thus, an approached inspired by grounded theory will be utilised in the analysis. It
starts with the priori codification, followed by posteriori codification and analysis to
draw similarities revealing categories. The analysis will then reveal the relationships
between the categories to form theories that will be refined before inducing a
conclusion. Through this approach, it is expected that both codes and data will funnel
down as relations are identified to narrower themes and, eventually, an induced theory.

3.4 Quality Criteria

A well-considered research design is important in order to lessen the possibility of
drawing the wrong conclusions. Several different factors that will affect this possibility
is collectively summarised under the term research quality (Saunders et al., 2019, p.
213). The relevance and role of some quality criteria in qualitative research are disputed
(Saunders et al., 2019, p. 213), but their inclusion has been discussed where relevant.
Measures to ensure the quality of the research are summarised in Table 5 below and
further elaborated on in detail thereafter.
3.4.1 Reliability (Dependability)

Reliability focuses on whether or not the findings of a research project is consistent and replicable if the research project was to be reproduced (Saunders et al., 2019, p. 213). While it is impossible to ensure that the results of a study are truly reliable, the emphasis is placed on the possibility of getting wrong answers (Saunders et al., 2019, p. 213).

This quality criterion is heavily emphasised in quantitative research and, because of its ties to natural science, has increasingly become more relevant in qualitative research that takes a positivist stance (Golafshani, 2003, p. 597). However, part of it is otherwise difficult to apply during qualitative research. Specifically, ensuring a high level of external reliability by applying traditional logic would be next to impossible considering the chosen research design since different researchers seldom would end up with the same findings. Despite this, Golafshani (2003, p. 601) proposes that reliability in qualitative research can be evaluated by examination of trustworthiness and dependability. To accomplish this, several regular sources of error and bias (Saunders et
al., 2019, p. 214), both on the part of the researcher and participant, has been considered and mitigated.

First and foremost, to increase the participants' reliability, the authors have decided to conduct the interviews at times chosen by the participants and at their leisurely pace. Furthermore, the possibility of incorrect response has been minimised by carefully considering questions and responses not to lead the conversation. All participants were also ensured anonymity to ensure that no employer retribution would be possible.

Secondly, the researchers' reliability was ensured by, most importantly, the recording of interviews for later review and transcription, as well as the appearance of both researchers during all interviews. Furthermore, an independent review of the data was completed to confirm that both researchers agreed about the data and its analysis. To alleviate any biases, the interviews were conducted in a semi-structured manner with the interviewees to some degree being allowed to steer the conversation and tone. Finally, the participants were offered the opportunity to add anything of their liking to the discussion at the end of the interviews. This open end was provided to allow participants to add perspectives or suggest topics the authors had not covered during the conversation.

Finally, to increase reliability, the selection of literature has been restricted to well-known and recognised authors. However, the scarcity of literature on the specific topic of this study may have a negative impact as it complicated the literature search and by extension the literature review. Despite this, the emphasis was placed on the search for peer-reviewed articles from highly ranked journals. In cases where there was a lack of such articles, publications of renowned authors or government-issued guides and industry best-practice guidelines were utilised.

3.4.2 Internal Validity (Credibility)

Internal validity, also referred to as credibility, is the extent to which the findings are a function of the intervention being researched and not flaws in the research design (Saunders et al., 2019, p. 215).

For the research to exert high credibility, emphasis was placed on the sourcing of information, whereby selection of participants became crucial. All interviewees are practicing in the field of benefits management and confirmed their inclusion and experience in the topic researched. Moreover, the data collected is clear and consistent, and was shared with the participants to ensure the credibility of its interpretation. Finally, the content of the interview guide has a clear link to the theoretical frame of reference, as does the discussion.

3.4.3 External Validity (Transferability)

The external validity, referred to as transferability, is concerned with whether or not the findings can be generalised (Saunders et al., 2019, p. 216). Golafshani (2003, p. 603) suggests that the ability of research to be generalised is a staple to its validity and trustworthiness. Furthermore, Gioia et al. (2013, p. 24) emphasises that there is little benefit of research lacking the ability to be generalised. It is thus an important consideration to make.
To increase the transferability of this study, a diverse group of participants was selected where no two respondents worked in the same company, organisation, or government body. In addition, the number of respondents should increase the generalisable nature of the findings. Maylor & Blackmon (2005, p. 246) suggests that between two and eight cases will provide an adequate selection for our study. The authors therefore consider this research’s inclusion of seven participants to increase transferability. Because of the aforementioned, the data collected represents benefits management practitioners at large in the UK. However, despite the authors being confident that the results are transferable in a domestic setting, it is unclear if the findings of this study can be transferred to apply to foreign practitioners. This is especially clear since different countries often apply local benefits management procedures to their practices.

3.5 Ethical Considerations

Ensuring moral and ethical conduct is a significant part of any research project and should be considered throughout (Saunders et al., 2019, p. 252). It is especially important when conducting qualitative research as it typically leads to a wider range of ethical concerns compared to qualitative research (Saunders et al., 2019, p. 281). The authors have chosen to go by the wider definition of ethics presented by Bell & Bryman (2007, p. 64), which emphasises ethical consideration to every aspect of management research, thus ensuring that ethical considerations accompany the entire research project throughout its duration. Saunders et al. (2019, p. 253) argue that there are two predominant philosophical positions regarding research ethics based on two different theories in moral philosophy, which is deontology and teleology. Whereas a deontological view founded on abiding to rules that guides the researchers conduct, thereby strictly opposing any disregard of them, a teleological view allows for the researcher to act in contempt of ethical rules provided the act of conduct can be justified based on its consequences (Saunders et al., 2019, p. 253). For the purpose of this research, and in line with proper research ethics, the authors have decided to base their conduct on a deontological view. The rules that constitute our ethical conduct will be established by the ethical guidelines for thesis work at Umeå University, as described in the Thesis Manual (Umeå University, 2018, p. 6). The considerations that have followed this decision is explained below.

Throughout this research, the primary ethical concern was ensuring the security of the data collected and preserving the privacy of the participants. Therefore, regulations concerning data collection and handling have been considered, which includes ensuring compliance to GDPR (Regulation 2016/679), which replaced the older Personuppgiftslagen (SFS 1998:204) in 2018. As part of this, all information gathered was secured and stored in a safe manner, and an encrypted platform was selected for the video conference. Furthermore, the confidentiality of participants' privacy and identity is an imperative matter. Because of this, the authors have had to ensure a balance between achieving the research objectives and their ethical obligations. As part of this, the names of the participants and specific details about their organisation has been redacted and anonymised. However, to increase context and provide relevant discussion, some attributes have been disclosed as it is relevant to the scope of the study. The attributes disclosed includes the participant role and organisational and projects characteristics. These attributes have not been considered as personal data in accordance with GDPR Article 4 (Regulation 2016/679).
To ensure approval from participants, informed consent was collected before the interviews. Interview transcripts were finalised following the interviews. The transcripts were shared with the relevant participant to allow the opportunity to reflect on the interview and ultimately also to retract or modify part of their contribution. Furthermore, the option to completely withdraw consent was presented. Finally, the outcomes of the research were shared for verification. Overall, the researchers have emphasised the implementation of an overt approach, were clearly stating the purpose of the study, its process, and what observations are made has been vital. This is assumed to have a positive impact on the reliability of the research.

The importance of proper referencing has been considered to ensure that original authors are credited where their work has been cited or otherwise influenced the research.

As a closing remark, it is important to note that no conflict of interest is present.

3.6 Methodological Statement

By summarising what has been discussed in this chapter, the methodological selections can be visualised in the research onion mentioned at the beginning, as depicted in Figure 8.

As shown, the research will be based on an interpretivist philosophical paradigm, as this will ensure adherence to the subjectivist and interpretive nature of our research. Furthermore, owing to the lack of prior research and literature on the subject at hand, the authors have chosen an inductive approach to theory development. This is applied through a mono-method qualitative study which takes the form of a cross-sectional case study design. Finally, the data collection will be accomplished through semi-structured interviews as a mean to allow interviewees to share their personal perspectives whilst still somewhat adhering to an interview guide. After this, the data will be analysed by first transcribing the interviews, then applying iterative coding before links, similarities, and common themes will be identified.
4. Empirical Data and Findings

4.1 Empirical Data

4.1.1 Data Sources

As elaborated in the methodology section, this thesis's authors adopted subjectivism and social construction as the methodological approach. Subsequently, this reflects the selection of the qualitative approach. Therefore, the authors feel that it is crucial to elaborate on the data sources and provide the reader with the context that strongly contributed to forming the research conclusion. The sources of the data are showcased in Table 6. The table also includes the relevant version of the interview protocol in addition to the necessary contextual information.

<table>
<thead>
<tr>
<th>Interview Number</th>
<th>Participant Identifier</th>
<th>Interview Date (dd.mm.yyyy)</th>
<th>Protocol Version</th>
<th>Interview Location and Mode</th>
<th>Interview Duration (hh:mm:ss)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>P1</td>
<td>12.12.2020</td>
<td>1</td>
<td>Zoom, video</td>
<td>00:38:27</td>
</tr>
<tr>
<td>3</td>
<td>P3</td>
<td>15.12.2020</td>
<td>2</td>
<td>Zoom, audio*</td>
<td>00:50:42</td>
</tr>
<tr>
<td>4</td>
<td>P4</td>
<td>18.12.2020</td>
<td>2</td>
<td>Zoom, video**</td>
<td>00:50:02</td>
</tr>
<tr>
<td>5</td>
<td>P5</td>
<td>21.12.2020</td>
<td>3</td>
<td>Zoom, video</td>
<td>00:50:34</td>
</tr>
<tr>
<td>6</td>
<td>P6</td>
<td>22.12.2020</td>
<td>3</td>
<td>Zoom, video</td>
<td>01:08:43</td>
</tr>
<tr>
<td>7</td>
<td>P7</td>
<td>23.12.2020</td>
<td>3</td>
<td>Zoom, video</td>
<td>01:30:57</td>
</tr>
</tbody>
</table>

Total time: 06:57:05

* interviewers had their cameras on
** partially in audio-only due to technical difficulties

It is also vital for confirmability and contextual purposes to highlight the interviewee’s experience and position. The position showed in Table 7 is the main capacity of the interviewee at the time the interview was conducted, although most participants have provided insights to the UK public sector beyond their current role and organisation. It is worth noting that it was a vital part of the interviews to ask the participants about their background, role, experience, and the nature of the projects they are involved in during daily operations. It was important for researchers to understand their perceptions. Most crucial was understanding how their perception of BRM was formed as it is essential for this research's quality. Information about the participants is summarised in Table 7.

<table>
<thead>
<tr>
<th>Participant Identifier</th>
<th>Education and Certifications</th>
<th>Role</th>
<th>Experience in Years</th>
<th>Types of Projects</th>
</tr>
</thead>
<tbody>
<tr>
<td>P1</td>
<td>M.Sc. &amp; PRINCE2</td>
<td>PM</td>
<td>Less than 5</td>
<td>IT systems improvement</td>
</tr>
<tr>
<td>P2</td>
<td>Chartered Accountant</td>
<td>BRM Consultant</td>
<td>10-15</td>
<td>Various</td>
</tr>
</tbody>
</table>
The first interview was conducted with a professional project manager and the second was with a freelance benefits realisation consultant. Both interviews served as a means to refine the interview protocol and the question asked by the interviewers. In a sense, these interviews can be considered as a pilot. However, the authors have decided to include the data from these interviews in the data set and their analysis. The reason for this inclusion is that the research’s conclusion is drawn based on the reoccurrence of patterns and is not dependent on a single piece of information or an isolated statement. Moreover, comparing the first version of the protocol and the second, the refinements can be considered minor. The interview protocols and their iterations can be found in Appendix 3: Interview Protocols.

Except for the second interview, all participants have supported their opinions regarding their specific organisation or project. Our second interviewee was obliged to preserve the confidentially of their clients. Despite this fact, it was confirmed that their experience is relevant with several insights to the UK public sector benefits management.

Concerning interview 3 to 7, the participants were all senior managers. The participants' roles varied between project management office leaders, benefits realisation managers, performance, and planning. These roles substantiate that they are typically in charge of managing several projects at any given time. More importantly, due to the nature of their roles, they are closely involved in the selection, appraisal, and outcome integration into business-as-usual and the realisation of benefits. Therefore, it provides an opportunity for more in-depth insight into BRM processes and the obstacles it faces, especially while controlling and monitoring on-going projects.

A final important point to highlight is that most managers interviewed exhibited a long and established career in the public sector. Therefore, in addition to their current organisation, they provided examples from their previous employers (also public sector organisations). Furthermore, several interviewees typically consulted other organisations on the matter at some point in their career. Three of the interviews are also experts who have published contributions on the subject. Therefore, the data set can be

---

<table>
<thead>
<tr>
<th></th>
<th>Qualifications</th>
<th>Profession</th>
<th>Experience</th>
<th>Projects</th>
</tr>
</thead>
<tbody>
<tr>
<td>P3</td>
<td>DBA Director</td>
<td>Over 20 IST improvement projects</td>
<td></td>
<td></td>
</tr>
<tr>
<td>P4</td>
<td>Various benefits manager and subject expert</td>
<td>Over 20</td>
<td>Various projects on contract base</td>
<td></td>
</tr>
<tr>
<td>P5</td>
<td>M.Sc. &amp; several professional qualifications</td>
<td>PMO manager and BRM subject expert</td>
<td>10-15 (in the UK)</td>
<td>Various projects (diverse portfolio)</td>
</tr>
<tr>
<td>P6</td>
<td>M.Sc.</td>
<td>Benefits and value lead</td>
<td>Over 15</td>
<td>Infrastructure, transport, and business improvement projects</td>
</tr>
<tr>
<td>P7</td>
<td>M.Sc. &amp; several professional qualifications</td>
<td>Benefits realisation manager</td>
<td>Over 15</td>
<td>IT projects</td>
</tr>
</tbody>
</table>
considered high quality, relaying insights from diverse public sector organisations and projects.

4.1.2 Analysis

As outlined in 3.3.4 Data Collection Process and 3.3.5 Data Analysis Technique, the analysis of the data was carried out in three main phases. The first phase was concurrent with the data collection. In this phase, the researchers collected notes and interview summaries. The notes generally correspond to the question in the interview protocol. These was divided into three main categories according to their subject: PM and BRM guidelines, benefits realisation and the success definition (general overviews), and BRM during gateways or control and monitoring (specific focus) – in addition to the notes about interviewee background which is summarised in the above section of this chapter.

The second phase of the analysis comprised of developing a codebook based on the researchers' notes from the data collection. A summarised version of the codebook is presented in Table 8; a strong link to the aforementioned three categories can still be seen. The extended version of the codes (Appendix 4: Code Book) was processed in NVivo, a software package designed to aid in qualitative data analysis.

### Table 8. Summary of initial codes categorises arranged alphabetically.

<table>
<thead>
<tr>
<th>Code/Group of Codes</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Benefits and their Categorisation</strong></td>
<td>What are the benefits to be realised in the organisation, their categorisation, and other related issues? To which guideline does the public sector organisation refer?</td>
</tr>
<tr>
<td><strong>Biases</strong></td>
<td>Biases involved in BRM. For example, the illusion of control, optimism bias, etc.</td>
</tr>
<tr>
<td><strong>BRM Guide</strong></td>
<td>The application of governmental, practitioners, and/or academic guidelines or frameworks for BRM. For example, APM, PRINCE2, MSP, the Green Book, Cranfield Method, etc.</td>
</tr>
<tr>
<td><strong>BRM Process Effectiveness</strong></td>
<td>Statements about the BRM process effectiveness, mainly at which stages it is effective and ineffective. Statements about possible ways to improve the process.</td>
</tr>
<tr>
<td><strong>Gateway Review Process</strong></td>
<td>Statements related to the effectiveness of the gate-reviews. Does it lead to a change in direction or termination of the projects? Is it a performance-oriented or benefits oriented process? Challenges related to gate-reviews?</td>
</tr>
<tr>
<td><strong>Organisational Alignment</strong></td>
<td>The organisation’s alignment between the set guidelines/procedures and the practice.</td>
</tr>
<tr>
<td><strong>PM Guide</strong></td>
<td>Refers to issues related to the project management body of knowledge, guidelines, or methodology in use.</td>
</tr>
</tbody>
</table>
For example, Agile, APM or PMBOK, PRINCE2, MSP, etc.

**Project Termination**
Statements about termination as an indicator of BRM and control monitoring effectiveness. If the projects are identified as not realising benefits planned or is otherwise unsuccessful, are they being terminated? How effective are organisations in terminating non-beneficial or underperforming projects?

**Success Factors and Measurement**
Statements related to the definition and the measure of success in the organisation. Related guidelines to the measure of success.

The NVivo software package was then utilised to code each relevant statement from the interviews' transcripts to a corresponding code. Simultaneously, the addition of new codes and expansion of the codebook was performed when deemed appropriate before a final round of code revision. During the final step of the analysis, the codes were grouped and arranged in higher-order themes and patterns. The result of this process is the findings as presented in the next subchapter.

### 4.2 Findings

To present the findings of the thesis, the authors will be applying the Gioia method. The Gioia method is a common approach to present the findings of qualitative interpretive research, especially research that is based on interviews as the source of data (Reay et al., 2019, p. 202-203). The Gioia method was selected as it allows for a familiar and easy to follow presentation of the analytical process (Reay et al., 2019, p. 205). Compared to other approaches to present findings, the Gioia approach is the most suitable for data collected through interviews (Reay et al., 2019, p. 205). Moreover, the lack of eventual sequence or any influence of time on the data makes it difficult for the authors to present the findings in the form of a story; instead, short snippets from the interview transcripts will be used.

The Gioia approach is based on the utilisation of different order codes, typically three, with the first order being the closest to the data and participants statements (Reay et al., 2019, p. 206). Here, no attempts should be made at creating categories. Instead, codes should adhere to the informant terms, making the participants the knowledge agents (Gioia et al., 2013, p. 20). This often leads to an overwhelming amount of first-order codes which merely resembles concepts. As the analysis progresses, both differences and similarities alike emerge, permitting the analysts to label and structure the codes (Gioia et al., 2013, p. 20). This allows the analysts to become knowledgeable agents and creates the foundation for the second-order themes (Gioia et al., 2013, p. 20). Subsequently, similarities between the second-order themes are drawn to create aggregated dimensions. These final, higher-order codes are the result of thematic aggregation, representing the theoretical development (Reay et al., 2019, p. 206).

The data structure (Figure 9) inspired by the Gioia method summarises the findings of this thesis. Additionally, a more extended version is presented in Table 11 (Appendix 5); in this version, the first-order concepts are presented as the codes used in the analysis.
Figure 9 Data Structure presentation; inspired by Gioia method (Authors)
4.2.1 Project Management and Benefits Management Frameworks and Governance

The first theme of findings was concerning the project management and benefits management environment in the public sector organisations, especially with a focus on the frameworks in use. The authors were interested in understanding what sort of formal guidance, terminology, and language are used in the public sector organisations to govern project management and benefits realisations management. These findings of the project’s governance environment are essential to provide context to the research question’s answer. It is also essential to understand the governance of the project, programmes, and portfolios, in addition to it being a part of understanding the participant’s background understanding of the project management and BRM.

In response to questions like:
- Regarding language and terminology, which framework or methodology do you apply or refer to?
- Based on your experience, which qualification do you hold and recommend for project management or benefits management?

The authors found that all participants could confirm that particular project management and benefits management guides had been implemented in their organisation to aid project and portfolio management. An assortment of such guides was cited by the interviewees, including the Green Book, IPA, PRINCE2, and APM. Therefore, the authors argue that there is evidence of different guidelines being implemented in the UK public sector.

However, with more close examination regarding project management, the authors find that PRINCE2 is the primary qualification sought-after in the public sector. This is because it has the most influence on the guidance and governance of projects. PRINCE2 is followed by MSP, which is mentioned by several participants. One of the managers (P3) expressed this explicitly, explaining:

P3: "I would say that the reality is we use a combination of different methodologies. But the language that we tend to use when we talk about projects and programmes is definitely sat within PRINCE2 and MSP language."

P3: "I would say that, that's been true of all the organisations that I've worked in where there has been a combination of methodologies that have been used. But the language tends to be in PRINCE2 and MSP terms."

Additionally, quoting another highly experienced manager and expert in the area:

P5: “When you're in England in general, I think most organisations [...] stick to the PRINCE2 language, and that's what I tried a little bit. So what I do is, most of the language I refer back to is the terminology I refer back to is the PRINCE2 definitions, and I think it makes sense because it's the country’s [...] framework, [it] was developed by the government and [...] most the UK public sector organisations
they use PRINCE2 and that's why I adopt this language. Because most people here they're qualified PRINCE2, most project managers.”

Despite that, there is a pattern that suggests the inefficacy and inadequacy associated with PRINCE2. This is especially true with managers working with information technology and systems improvement projects and programmes. This environment is predominately agile. The waterfall orientation of the PRINCE2 framework is especially problematic, as described by two of the managers.

P1: "So, it [PRINCE2] gives you just a status [...] I don't think you get something extra. Especially because you might be working in projects that are more agile. And then PRINCE2, the standard one the waterfall, it won't really help apply the techniques they're asking, or at least not all of them."

P7: "We tend not to use PRINCE2. [...] within the projects, or rather, within the products, we don't use PRINCE2, we use our child, we use a form of Agile [...] that's taught by GDS, the Government Digital Services."

The authors concluded that the framework's waterfall orientation is problematic at a portfolio level as a framework for governing agile projects. The waterfall approach depends on clear starting and delivery milestones for the clearly defined requirements and scope. On the other hand, the Agile approach works in cycles (or sprints) to deliver a project with evolving and changing requirements. This different approach to project management might even be described as contradicting. Therefore, Agile project management and waterfall governance (or portfolio management) is a potential source of inefficiency and conflict in the control processes and governance.

On the other hand, the limited scope of the PRINCE2 qualification was criticised, suggesting that more holistic guides might be beneficial. This criticism comes in line with few organisations starting to move away from PRINCE2 and adopting the more comprehensive guides like APM Body of Knowledge and the association's qualifications.

P5: “What I recommend to people is to take the APM qualifications, [...] because I believe that they give you a broader view of things, and PRINCE2 can be used as an entry path to take the APM certification, so you can take PRINCE2 first and then take the APM qualifications. But I always recommend people, if people don't have any qualifications, I always recommend them to take the APM qualification straightaway, you know, because they cover things in a more like, holistic way, I think.”

The PMI qualification was also praised but less prevalent in the UK than in North America and other parts of the world. Cross-national comparison is beyond this work's scope. Despite this, there seemed to be awareness of this fact among managers.

P1: “I was thinking for PMI. But I realised it's not really been asked [for].”

P6: “PMI is starting to come into UK a bit. Obviously, they're a US institute, and they started there in the US, but they are slowly increasing their coverage, especially with central government. So you'll find a few PMI organisations as well, I think it'll be
unlikely you find somebody that is 100%, one of those, and they will all tend to borrow different bits and create their own methodologies.”

Furthermore, we find a clear presence of the mixing and matching of different guidelines. It is expected that the process and practices are adopted and altered to fit the project management conditions. Project managers leverage their experience to “beg, borrow, or steal” to find the best practice to fit different projects' conditions and circumstances. Then again, expressed by one of the senior managers when asked about the languages and terminologies in their organisation:

P6: “We've [used to] beg, borrow and steal [...] probably from lots of other organisations and lots of other frameworks.”

Then on another occasion, they add:

P6: “Well, I would be surprised if you found everybody following exactly the same thing. They will, in spirit, follow the same thing and then adapt it to what suits their circumstances.”

This sentiment is shared across different organisations, sectors, and project types across the public sector, highlighted by the following two quotes:

P3: “We use the language of PRINCE2 and MSP, and we use a mix of methodologies.”

P5: “I’ve been working for more than ten different organisations in my career, and all of them had their own project frameworks that were designed based on their specific needs, their specific project type.”

When examining the benefits management guidelines specifically, the authors found that the influence of PRINCE2 and MSP guidance is still present. However, it was observed that PRINCE2 and MSP presence complement the Green Book and IPA guide’s strong presence and dominance on BRM guidelines. The authors have also noted that organisations modify, tailor, and adapt the methods from different guides to suit their specific needs. It must also be acknowledged that this observation was noted in a non-central government public sector organisation, Arm’s Length Bodies. Most of the interviewees' experiences are relevant to ALB. ALB’s may not have an obligation to follow central government-specific guides, although they tend to align themselves with their regulator or parent central government department, for example, NHS and the Department of Health and Social Care, or Transport for London and the Department of Transport.

P2: “In the public sector [...] the Green Book is the Holy Bible...”

P2: “…the Green Book is number one, and Managing Successful Projects is another. So that's [...] the OGC, OGC guideline.”

P7: “When you look at a standard job description for anyone in project program, portfolio, or benefits management, it will not say APM, PMP, or PMQ or any of the others, for benefits, it will say the managing benefits, qualification for programs, it’ll say MSP and it might have PRINCE2 or equivalent.”
P7: “We follow the Green Book, the IPA Guide, […] Best Practice Guide for benefits management […] we use the categories in there. So […] it’s a mash up, I hated it.”

Then they added:

P7: “…And as far as benefits is concerned, yes, we refer to the IPA guide and so on. But ultimately, certainly, our techniques are essentially the managing benefits textbook and all of our guys follow that, because we have a community of practice, as do all our professions, where we standardise the way that we work. So, we’ll use for instance at least some version of the modified results chain, which is a start-up benefits mapping that came out of the Fujitsu results chain. And it’s a hybrid between that and Cranfield.”

The findings in this area are essential to understand the governance’s influence on BRM effectiveness. It is connected and overlapping with the findings under that theme, especially when it comes to an understanding of the definition of benefits. However, before moving on to examine benefits management effectiveness more closely, another contextual introduction is essential. This introduction serves to understand the definition of success and what roles benefits realisation plays in it.

4.2.2 On Success: Its Definition, Measures, and Factors

The definition and metrics of success have been recognised as one of the discussion's elemental axis. It was frequently raised as a conceptual line of reference to explain benefits and benefits management matters. About 30% of the statements codified in this study were related to success measure. This high frequency of codifying (reference) might indicate the qualitative importance of the concept as a glue that links the project management performance and benefits management. It is a crucial concept to understand the managers' perception of benefits management and its importance. Hence, understand the effectiveness of the process and factors affecting it. This thesis focuses on control and monitoring during implementation; therefore, it is essential to understand whether benefits are part of the baseline for control and monitoring.

When it comes to success measures, the authors will present their findings by breaking the concept into three distinct aspects: the theoretical definition, the actual practice, and the gap between theory and practice. The theoretical definition can be further divided into the managers' understanding and beliefs and the guidelines' definition and measures. For the latter, referring to theoretical guides, the authors have already covered in the previous section of the findings. This section will focus on the beliefs and the gap between theory and practice.

The first theme is the managers' beliefs and understanding of success. The data suggest a general state of awareness of the difference between project management performance or, as referred to in another part of the literature, project management success (Williams et al., 2020) and the achievement of the strategic objectives and benefits realisation. For instance, one of the managers in charge of a project management office has expressed this saying:

P5: “If you are assessing the performance of the project manager in [a] British management team, the Iron Triangle is probably fine. But if you are assessing the
success of the project, in enabling the realisation of benefits, in delivering value to the business, then the Iron Triangle is not enough. But what I see is many organisations are wanting to assess the return on investments, and assess the performance of the project manager but by the return on investment delivered by the project. And that's something that's unfair, you know, because in many cases, the return on investment will happen a long time after the end of the project.”

The data also suggests that the managers believe that project management high performance does not always translate to a successful project or initiative if benefits yet to be realised. Therefore, there is a certain tolerance for project management professionals to accept delays in schedule and variations in the budget if this translates to either benefits realisation, an increase in the quality of the delivered outcome, or an increase in the customer (or user) satisfaction. Most interviewees recognise the importance of enabling benefits realisation management through the definition of success and found it as necessary and vital as incorporating the 'triple constraint' or 'iron triangle'. It has been found that an extended measure of success is the more prevalent sentiment.

P3: “What we strive for, within the programmes of change that we put in place, we don’t always get this, I should say, but this is the intention. And what we strive for in terms of success is to ensure that the benefits that are identified at the beginning are managed and tracked and well defined throughout projects and programme delivery and that, this is the critical bit for me, they are part of the business change programme.”

P3: “Where I have a problem is if you don’t do the benefits realisation and you run over, whether it’s time cost, money, whatever it may be. If there is an overrun, and you haven’t done the benefits realisation either, then it’s a double failure for me.”

P6: “So what makes a project successful? Yes, we could give you lots of reasons why our projects are successful. But do we define it as you meet this criteria, therefore, your project is a success? No, we probably don’t. We probably use exactly the same as you will have heard from other people if you’ve done this kind of work. So the typical Iron Triangle of time, cost quality. You want things to be on time where possible, you want them to cost what you said they were going to cost, and you want them to be meeting user expectations, which is fine. And I would always obviously add benefits to that, that says you actually deliver the benefits that you expected to get from the project. And there’s probably lots of other ways we can describe success as well.”

P7: “…how they [the organisation] define success, and they will say that benefits are one of the six factors of control. So going back to the PRINCE2 time, cost, quality, scope, benefit, [and] risk, which is also what’s taught in management of portfolios.”

The Iron Triangle is still a primary measure of management performance. However, other aspects were recognised, like stakeholder satisfactions. When it comes to a comprehensive definition, the authors would like to borrow the expression of ‘Iron Star’ as a definition of success, in which benefits realisation and risk management are added to the triple constrain.
P7: “I'm a big fan of the iron star, not the triangle, that this, it needs to be both triangles...”

P7: “I don't agree with the culture of focusing on cost and quality and scope to the exclusion of risk and benefit management. And our formal definition would say that benefits is, you know, they would say, cost, quality, and benefits. They don't even think about the other three, which also annoys me.”

Additionally, the discussion of success is not complete without examining themes regarding the gap between theory and practice. Defining and ensuring a project’s success is still a challenging project management area despite the clear understanding of benefits realisation importance when it comes to the projects’ success. This comes in conjunction with the difficulties of differentiation between project management performance and the achievement of strategic objectives. The managers interviewed still reported difficulties in their organisations for stating a clear definition of success. In other cases, difficulty in adhering to the organisation’s definition or definition of a successful project was mentioned. The authors have also noted that definitions might change situationally, adapting to the project at hand. The issues pertaining to the implementation of a success definition are exhibited in Table 9 below.

Table 9. Implementation gap between the theoretical definition of success and practice.

<table>
<thead>
<tr>
<th>First Order Code</th>
<th>Supporting Extracts from the data</th>
</tr>
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| The definition of success is sometimes unclear or contradicting definitions | P1: “Not aware to be honest, because like, with my teammates, it’s very specific to what we are doing.” they replied when asked about the definition of success in their organisation.

P5: “So it's based on someone's perspective, so what success is for me, may be something different for you, and may be something different to another person. So I think this is the first thing that's important about project success. Project success, it's about different perspectives...”

P6: “So what makes a project successful? Yes, we could give you lots of reasons why our projects are successful. But do we define as you meet this criteria, therefore, your project is a success? No, we probably don't...”

P7: “It’s like, what are the tolerances? I don't know. We haven't had any sets. And those can't be set by the project, they need to be set by the organisation, by the governance structure.” - referring to tolerances in cost, time, quality...
and other parameters used to define success.

P3: “What we strive for, within the programmes of change that we put in place, we don't always get this, I should say, but this is the intention. And what we strive for in terms of success.”

P3: “I think it's relative to what the particular programme of change is...”

P4: “That depends how constrained you are. If you have a constrained budget, it may be more important that you stick to the budget. And as soon as it becomes evident that you're going to go over budget, you stop the project, because that's your main constraint. If you have unlimited funds, and you will you need to achieve a particular objective for any cost, then if for instance it's a compliance or regulatory issue, you might need to keep on spending until you meet the objective. So I think it's very, it's a sort of it depends question. I think it depends what the value is that you're looking to get out of the endeavour.”

P6: “We need to get to an agreement and we need to make sure that everyone remembers that agreement all the way through. Because what I saw happening a few times is people agree on success right here at the beginning, across the budget life cycle they forget what they agreed on.”
4.2.3 BRM Effectiveness

Through this section, the authors will be examining overarching themes uncovered through the interviews about the BRM effectiveness in the UK public sector. Then, they will funnel to more findings specific to the process effectiveness during the implementation of the projects in the next section. Both sections are outlined in Figure 11.

![BRM Effectiveness Mind Map](Image)

The first theme found revolves around the definition of benefits and their measure. It should be noted that this theme also overlaps with the frameworks and governance concept discussed above, in addition to the previously discussed influence of the Greenbook and IPA guide. The importance of societal benefits – benefits realised by the whole UK general population – has been emphasised. These are often referred to as benefits realised by the UK public.

P2: “... in huge organisations like the health sector, defence, [...] transport definitely, [...] the benefits are beyond the organisation. And it’s not just improving the organisation, but the effects of society. So, carbon emissions are a good example of them. Things that affect the GDP...”

P7: “then you’ve got societal or public benefit, [...] it can be defined in cash terms. So, it has a cash or a monetary proxy value or actual value, but the beneficiary is someone other than the public, than the Treasury, which is either citizens or UKPLC, ...”
Despite the importance and the fundamental roles of such benefits in the public sector, it was found that they are problematic to deal with from a BRM perspective. Public benefits are difficult and expensive to track and measure. Two primary sources of difficulties related to these benefits are their nature – often being non-financial – and the long time-horizon they are realised over. For non-financial benefits, QALY (Quality-Adjusted Life-Year) or proxy measures are often needed.

P2: “QALY, which is quality adjusted life years. There's a fantastic formula that people in the health sector use but also, in things like defence and transport for valuing the number of years of benefit by either proving the technology or processes. So it's a [...] it's a financial benefit that relates to society.”

P7: “that's where the value of 60,000 pounds per QALY comes from [...] it is ultimately putting a price on life on quality of life. [...] I've nearly managed to persuade them [the organisation] on several occasions [to use it]. And then my funding has been cut, because it requires a very large before and after data set, [...] and that's an expensive thing to do, even if you're using someone else's primary source. [...] so they have a data set, they were already bearing the cost of collecting that data, you'd still need to employ an economist to analyse that. So yeah, it's not a cheap thing to do.”

P6: “...some of the benefits can take a long time to be realised. And I think that is a bit of an issue that says, okay, in order to truly see the return on your investment, you need to keep measuring for 10 years, 20 years, the asset life of some of our bridge[s] is 100 years, asset life never met the benefits for 100 years. It's just not cost effective...”

The participant has added that their organisation limits tracking benefits to generally 36 months after its infrastructure projects delivery to overcome this issue. In this particular type of projects, transport infrastructure, several factors interact, and the longer the time horizon, the harder an effect or benefit can be tracked to a particular project – at least with sufficient economic certainty. This has been identified as a suggested improvement in the benefits of realisation management.

On the other hand, the authors have identified a significant issue regarding the organisational alignment to BRM. It has been found that organisations tend to define the solution before the problem. This is especially prevalent in situations where there is a strong influence to implement a specific project. Hence the process becomes maximising benefits, eliminating disbenefits, and reducing cost. This comes at the expense of systematic selection from a range of alternatives. Detailed findings of the influences and obstacles will be elaborated on later in this chapter.

P1: “...the most important thing is just getting the project right from the very beginning.”

P2: “And that's why a lot of projects fail, because they try and do the business case before the benefits rather than vice versa...”

P7: “In reality, the organisation for a long time has had an attitude of ‘benefits is what we need to do in order to get business case past so we can get on with the important bit of building the thing’. Not even using the thing, let alone using the thing in order to realise benefits...”
Despite the above issue regarding organisational orientation and selection, BRM has been reported to have a significantly superior condition at the front-end of projects compared to the rest of the lifecycle. The front-end of the project, when benefits are identified and planned, is thought to be executed more effectively than tracking and measuring or the back-end of the project. The data suggest that BRM practices are inadequate once a project is appraised. This links strongly to issues related to the definition of benefits previously mentioned and as expressed in the below extracts:

P4: “The public sector is a lot better at doing the work at the front end of the project lifecycle to, to find and identify benefits and quantify them for business cases. But I still don't think they're very good at tracking and reporting benefits. And I think the number of post implementation reviews that include a full accounting of how many benefits have been realised is very, very small”

P5: “[...] they just, well, sign off benefits to get the investment approved. And then as the project's progressing, people just forget. [...] that's one of the challenges I face every time [I] implement project [management] or I reshape the project management process of an organisation, because we need to educate people to keep tracking benefits, keep reporting progress. But you're right, most organisations don't do it. And it's a matter of maturity”

P5: “I cannot say that my current organisation is very good. And it's something that I'm working on, it is work in progress. But this becomes more difficult. But it's something that is important. But you need to make sure that you have the metrics in place, and you need to have the process in place to track benefits after the project closure.”

P6: “I think benefits realisation is the forgotten bit of benefits management that most organisations are pretty good at identification.”

4.2.4 BRM Effectiveness during Implementation

As demonstrated above, benefits are carefully considered during the selection and planning phase of a project. However, the responses on how well-implemented benefits management is during the projects' execution phase are less positive. This study was carried to understand the effectiveness of BRM during the phase between appraisal and delivery. The main question the authors were trying to answer was if benefits realisation is an important aspect in the definition of success and whether this reflects proportionally on its utilisation during monitoring and controlling projects or not. Therefore, two indicators were chosen to answer this question: gateway reviews and project termination through gateway reviews.

Gateway Reviews

The authors chose the gate-way reviews, particularly gate reviews after the appraisal, as an indicator of the effectiveness of BRM for project monitoring and success assurance. The governmental guidelines mandate many projects in the public sector to go through gate reviews. It has been found that benefits are considered during these reviews. However, it has also been found to be an unsatisfactory consideration, with the process often showing signs of being flawed and inadequate.
P3: “There's definitely a review, it's very formal. In fact, there's more than one review so that there'll be the internal review, and there's an external review that occurs from independent organisations. So generally, sort of the Big Four accountancy firms will be involved in in doing their own independent review as well. And then there is a final review by the politicians with that particular project with the kind of the leaders of the [organisation name] and [organisation name] improvement will also look at the outcomes from those gateways and make their own assumptions. So, for that particular project, there's [...] a lot of scrutiny that happens at the gateway points, and that considers those changes that you've described, in terms of the where we currently are.”

P5: “Because benefits are part of the whole process, you start the project with benefits in mind. And then you might manage the project across the entire lifecycle with benefits in mind. And that's why not only in the [organisation name], but in most of the organisations I worked in before, every project status report has a section on benefits. And we ask a question, I used to expect them to realise the same benefits. Is anything happening that may affect the benefits realisation that was expected at the beginning? Has anything changed that may affect the benefits realisation? So that's in all projects that I've been managing in my portfolios. This is the type of question that we ask in each review cycle in its reporting cycle.”

The data suggest that during the execution phase, benefits management inclusion is not often prioritised in gate reviews for various reasons.

P6: “So one of the problems with benefits or gates is, we tend to be very product focused.”

P7: “So as a gateway reviewer, my experience of it is that the ... the perception from many of the organisations that received gateway reviews or have had them conducted on their projects, is that benefits are dealt with in gate zero and gate five, and not in one through four, or is it two through four? I can’t remember exactly.”

P7: “So a gateway team is usually three to five people, a team leader and additional to them up to 1-4 members. So you’ve only got four slots. And most of them, all of them that I have worked with, they have never called on a benefits person to fill one of those rare, four slots. And that's the maximum for a big project.”

**Project Termination**

Additionally, to further deepen the understanding of the gate-reviews effectiveness, questions about the gate reviews' outcome were asked. It was believed that the useful gate review would result in the proceeding of the successful projects and the termination or redirection of less successful initiatives. The termination was chosen as an indicator because it is a severe but desirable reaction to limit losses. It has been found that projects are rarely terminated, although gate reviews often lead to holding or redirection of the less successful projects.

P6: “I think having a good gate process allows you the mechanisms to stop projects. And obviously the earlier the better because of the amount of money that you're spending and the amount of effort that you put into them.” ... “as I say the gates are definitely a good mechanism to allow you to stop a project if you want to. But it's unusual. It's an unusual process to stop projects, once they've built a momentum and they've got going.”
P7: “I certainly definitely hear of projects that have changed direction or improved governance processes or have significantly altered something about a project as a result of a gateway review. And I have also worked on a couple that have, as a result of their gateway review, change direction. And what I don’t see, in gateway review or not, I don’t see our organisation killing enough projects.”

4.2.5 Negative Influences and Obstacles on BRM Effectiveness

Finally, it was essential to understand the cause of the current state of BRM. Therefore, the interviewees were asked for the reasons that might contribute to this inadequacy. The authors have concluded that several obstacles could serve as barriers to project termination. Examples of these originate from a variety of sources, and the most prominent were political influence, government financing structure, press or public opinion, sunk-cost, and self-serving bias. These obstacles are summarized with reference in data Table 10 below. The effects of these negative influences are not limited to a specific phase but can undermine the whole management process and the realization of benefits.

Table 10. Negative influences and obstacles against BRM effectiveness.

<table>
<thead>
<tr>
<th>Obstacle</th>
<th>Data Extract</th>
</tr>
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<tbody>
<tr>
<td>Fear of Accountability</td>
<td>P4: “I think one of the underlying issues in the public sector is a chronic fear of accountability by civil servants. They, they have a sort of charter as employees that they must take personal responsibility for their actions. And because of that, they have an enduring fear of accountability. So any decisions they make in their tenure, they can be held responsible for even after they've left their post. So this, this creates a fear, culture, fear of accountability, culture and fear of responsibility culture…”</td>
</tr>
<tr>
<td>P7: “The second is the culture. Again, I like to say accountability, but it is a culture that does not recognise stopping as a project as success.”</td>
<td></td>
</tr>
<tr>
<td>Governance - Top Management Influence</td>
<td>P7: “So you've got Agile in the products, you've then got a very waterfall governance process. So our business case structure, for instance, does not work well with the idea of phase release the funding by stages.”</td>
</tr>
<tr>
<td>P7: “What are the tolerances? I don't know. We haven't had any sets. And those can't be set by the project, they need to be set by the organisation, by the governance structure. Because it's the governance structure telling you, as long as you're within these points, we're fine about it. And you only have to tell us about it. If you go outside of those lines.”</td>
<td></td>
</tr>
<tr>
<td>Government Finance Structure</td>
<td>P6: “funding uncertainty, which is probably a bigger issue. So, so you will always get changing stakeholders’ perception of what's important, and whether some parties will support a project and some parties won't kind of stuff, you'll always get there. I think the bit that makes it very difficult is, in order to manage a big or any kind of project, you need to know [you have] the money to start it and you need to know you've got the money to finish it”</td>
</tr>
</tbody>
</table>
| P7: “We spent some money, we discovered that it wasn't going to work, and therefore we stopped spending money. Surely that is a success? Surely that is a good thing. But no, it's not seen as that. One of the difficulties you have in the public sector is we're about the only sector of the economy that sees and understand it as a bad thing. It's like, congratulations – you always should be congratulations – you managed to achieve the same level of benefit that we
wanted you to, for 20% less cost, we should be throwing a party. Oh no, you've not spent the money. And the problem with that is the structure of government finance. That means that we are awarded, we’re not awarded a recurring budget in real terms. I mean, they call them recurring budgets, but effectively, they're not. So if you don't spend the money, then next year, they will knock that much more money off your budget. But next year, you might have needed it, or for the next project you might have needed it. So they don't celebrate the fact that you achieve the same for less money.”

P2: “But Boris has said, 'No, we are going to sign off on this project'. Because this is good from a societal benefits aspect, it's going to improve the transportation in the northern England, it's going to get people moving in, people are going to buy houses near the railway line, we’re going to reduce the weight of the traffic on the on the system. And people ... it's going to improve the economy societal benefits.” - Referring to the issues related to the High-Speed Train 2 Project (HS2 project).

P3: “But I think unfortunately, as is often the case with very significant programmes of work like this, that have a kind of a national context as well, the politicians will always have their influence. It will always be the overriding factor in the decision making. So with the best will in the world in delivering this, if there is a political benefit to be gained by making a decision in one way or another, or by influencing in one way or another, then that will always be the number one factor. And that's not true of this project. That's true of any project. That's, that's significant in that way, I think, definitely in the public sector, because the politicians have the ultimate power in in the public sector in terms of what is happening on the ground.”

P7: “The press is the final thing I need to talk about. So the I talked about the Daily Mail effect” ... “It's a case of [...] the Daily Mail or an equivalent organisation – equivalent media outlet – spinning anything to make it look bad. And so that's ... all that is absolutely political agendas, but it's not just political agendas amongst politicians. It's political agendas amongst the free press. And I'm all for free press, don't get me wrong. But we have to find a way for the press to actually view it positively when we kill a project, and to celebrate it.”

P7: “Personal accountability. So because there's rapid turnover in a lot of posts, particularly the more senior levels. It's about it being seen that to kill a project can be career limiting.”

P4: “So I think lack of strong sponsorship is an endemic problem.”

P6: “I think there are lots of projects that keep going because there is certain political supporters or senior stakeholders – doesn't have to be politics, it can be senior stakeholders that are behind the project – want to see it succeed. So they keep pushing, even though the project might not be the right thing to do, or be the priority against other projects and programmes.”

P2: “Let's use the money that we use for those smaller projects and focus on the 80/20 rule, and focus on getting it [completed] because we have already spent a few million in the last 10 years. So we can't just write it off and say ‘Okay, let's go back to the drawing board’.”
P2: “Absolutely. reprioritise. Not kill a project, that is quite rare, actually. Because like I say, you've spent a few million pounds getting to this stage.”

P4: “And quite often it's to do with this attitude to sunk costs, you know, we spent all this money so we should keep going. And I think it's a perverse view myself. It's a bit like being a gambling addict, isn't it, you know, you just spend more and more money in the hope that you might eventually make up your losses. I just don't think it's a good attitude to have. But it is an attitude that does prevail that, you know, we've sunk all this money, so we should keep going.”

P6: “I think there’s a case that says you don't stop projects because of the huge sunk costs that are involved. So you've spent so much and got so far that you're never going to stop them because it just wouldn't be economically viable, because you've already committed loads of costs.”
This thesis's findings resulted in seven main conceptual themes about 1. frameworks and governance, 2. success definition, 3. BRM effectiveness in general and 4. during implementation in particular, in addition to 5. gateways reviews and 6. termination as indicators of the process effectiveness and finally, an overview of 7. possible barriers facing BRM. Despite presenting these as isolated topics, the authors theorise that they strongly related and overlapping. Whilst the governance structure and choice of frameworks influences, or even determines, the organisational definition of benefits and success, it also influences the implementation of BRM. Therefore, the issue must be understood as an interconnected cycle, as demonstrated in Figure 12; the funnelling illustrated in Figure 2 is also applicable as the processes and concepts are built over each other, with BRM during implementation being the top of the pyramid.

First, concerning project management and benefits management frameworks and governance. Evidence suggests that IPA (2017) guidance and the Green Book (HM Treasury, 2020) are the most influential on the practice. The findings in that area are consistent with the findings of Williams et al. (2020). They (Williams et al., 2020, p. 657) reported that organisations are also influenced by the MSP suite, which is also a theme that has been identified through this study. PRINCE2 was the most influential with regard to project management, even in Agile environments. In contrast to Williams et al. (2020, p. 649), regarding the Agile environments, our data pointed out that the practices and governance in place are more suited to waterfall projects with no effective accommodation to Agile. The authors were not able to gather enough evidence to suggest that there is enough accommodation made for Agile projects in the UK public sector.

Furthermore, Williams et al. (2020 p. 657) have reported that benefits identification (or definition) is made in accordance with the five-case model by HM Treasury. The results of this study are in support of these findings. However, data suggest that the definitions and terminologies are not clearly defined or strictly adhering to one specific source. ‘Borrowing, begging, and stealing’ different aspects from different frameworks seem to
be common in several organisations in an attempt to find the most suitable fit for their organisation and specific project’s conditions.

Similarly, in regard to the definition of success, like many authors suggest, there are no consistent definition of success. It has been found common in this sample that no clear definition is typically adopted and implemented through the organisation. Rather, success is defined in a subjective and relative manner. However, there has been a general trend of accepting that success should be defined beyond the iron triangle, as promoted by several authors (Badewi, 2016, p. 762; Zwikaël & Smyrk, 2012, p. 17) and practitioners (APM, 2019; PMI, 2017). The interviewees tended to agree that projects can in cases be delayed or over budget but still successful, given that the discrepancies from the plan are within certain tolerances that do not compromise benefits realisation. Tolerance definitions is a matter that is related to the governance structure of the initiative, for example the portfolio manager or the steering committee. The importance of the benefits-cost ratio is emphasised in regard to the erosion of benefits. Additionally, it requires mature benefits tracking and portfolio management.

The previous two themes were essential to arrive at an understanding of the general management environment that enables or obstruct the effectiveness of BRM. As discussed in the theoretical framework chapter, the definition of what substitutes a benefit and success varies greatly according to the application of a certain guide and the understanding of the organisation. Therefore, organisations utilising different guides have contrasting definitions of what constitutes both a benefit and success. This may ultimately lead to confusion and misalignment, with disappointed sponsors but satisfied managers – indicating the ineffective application of benefits realisation management. Therefore, it is essential to establish clear definitions and consistent (and concise) language.

Previous studies (Williams et al., 2020, p. 650) about the effectiveness of BRM frameworks application were inconclusive of the frameworks' usefulness. This study also shares this sentiment. Nevertheless, more importantly, the findings of this study suggest that BRM is not sufficiently mature, with the exception of the front-end practices necessary to the approval of the business case. Despite the front-end stages being the most mature and effective part of BRM, challenges were still reported. The most notable of these challenges are quantifying and measuring benefits. Apart from transport and infrastructure, organisations reported, for instance, difficulties using QALY to measure benefits realised. The findings suggest that all stages of monitoring and managing after the appraisal are challenging and in-adequate from a benefits management perspective. Additionally, it was reported that projects lacked benefits orientation as management's focus is often on building and delivering the product—this is thought to be undermining the effectiveness of BRM.

The previous findings are essential in formulating the answer to the research question, which aimed to understand the BRM effectiveness during the project's lifetime, with a particular focus on the implementation phase (of the project). As suggested by the findings, the authors concluded that benefits realisation management is not effectively applied and utilised in UK public sector projects, neither to ensure success or monitor and control programmes and portfolios' performance.
In addition to the immaturity of BRM after appraisal discussed above, gate-reviews were used as an indicator of benefits realisation management effectiveness. The gate-review as a process was reviewed, with additional attention given to the outcome of gate-reviews. The rationalisation behind this was that an effective gate-review process would result in the termination of un-healthy projects. Un-healthy projects here refer to projects that will not deliver an output that will result in value creation to the organisation or the public, as the benefits of such projects are compromised or insufficient to justify project continuation. Gate-reviews, after appraisal, seem to lack an orientation to benefits, with benefits coming second to other performance measures. Although this is inconsistent with the interviewee's understanding of success. This inconsistency points to a cultural issue as the practice is not based on sound rationalisation linked to BRM, in addition to a lack of robust frameworks to rectify this.

Furthermore, the findings suggest that there are not enough projects being terminated. This fact can be used as an indicator of the ineffectiveness of the gate-reviews. Further investigation has revealed that this can mainly be attributed to the biases in the process, such as self-serving bias and sunk cost fallacy. In addition to this, the fear of accountability, the influence of senior stakeholders and politicians, and the influence of press and public opinion has been found to have detrimental effects, frequently swinging the pendulum away from project termination. Addressing these issues will require a more holistic approach than BRM can provide with its link to organisational cultures and human behaviour.

It was rationalised that gate-reviews and terminations are an appropriate indicator of benefits management's utilisation during the project implementation. However, this research did not consider other indicators and the potential effectiveness of these indicators. Different rationalisation may be an area for future research to add a different perspective to the findings.

Throughout this research, some assumptions were deemed necessary to make. Most of these assumptions were made due to practical reasons and the limited scope of the study. It is vital to reflect on these assumptions carefully as part of the social constructivist approach of this research. Other researchers may rely on other assumptions or considerations depending on their subjective view. Hence, this might have led to a different understanding and interpretation of the data.

The first of these assumptions is considering the UK public sector as a homogenous entity and that conclusions built on understanding a part of it can be generalised for the sector as a whole. Therefore, the difference between defence, law enforcement, education, health care, infrastructure, and transport was disregarded. However, this assumption is a limitation of the study, as most of the data collected were from health care, transportation, and infrastructure organisations. Despite that, with the exception of military projects, most types of projects in the public sector were included. For example, the data included a reference to infrastructure, transportation, business improvement, and IT improvement projects. Therefore, the findings still have merits for credibility and generalisation. Another similar assumption is that the data was mainly collected from ALB organisations, as it was not possible to include the central government or local government in the sample. The perspective of the findings being ALB organisations must be considered when generalising the implications. Both assumptions
were necessary due to the sampling method and the difficulty in reaching and interviewing a wide range of participants.

This study's limitations are due to the inherent limitations of the methodology applied, similar to previous work, for example Williams et al. (2020). First, the sample size of seven interviews is regarded as acceptable in general, as justified in previous sections (3.3.3 Sample Selection), especially considering the study's limited scope and schedule. Despite this, a larger sample is desirable to verify and confirm the trends uncovered. The authors believe that a larger sample can lead to better generalisation and the overall higher quality of research. In addition, the sampling method might have some limitations, possibly affecting the results. As convenience and snowball sampling were used, the sample focuses on highly qualified and knowledgeable professionals – in some cases subject matter experts – with a good understanding of the theoretical and practical issues related to benefits realisation management. An outcome of this might be subjecting the results to confirmation bias. This effect is amplified by the participants all being part of the mutual professional spheres.

A significant challenge to this work, and academic work in general, is expanding the discussion sphere to include more views from the industry and the general public. This was indeed a significant issue in front of this research. The researchers had difficulties connecting and reaching out to diverse groups of project management professionals. Due to snowballing as a sampling method, most of the participants are already interested in benefits management with high qualifications in project management and benefits management. Furthermore, a good portion of the data collected was collected from what can be considered subject matter experts in benefits management. The prior knowledge and expertise about benefits management are not considered a limiting factor as the data are approached critically. The primary issue is in the self-fulfilling prophecy or confirmation bias. The researchers and the participants shared knowledge of the same literature and issues pointed in it.

Furthermore, similar limitations were reported by Williams et al. (2020) due to bias in recruiting 'enthusiasts' of benefits management. Like our subjects, their subjects often shared mutual connections, social and professional networks, lack of educational diversity, and were highly educated and qualified BRM experts. This issue in recruiting a diverse sample may lead to possible confirmation bias, which would invalidate a quantitative research’s results. However, in qualitative research, this is identified as a limitation that will not compromise the research and findings’ integrity (Williams et al., 2020).
6. Conclusion

6.1 Closing Remarks

Benefits are measurable and positively perceived changes that follow a project. BRM, the process of managing and organising benefits realisation, is a vital complementary practice to ensure the validity of investments in different projects. The BRM concept's importance increases with the growing adoption of projects to achieve strategic organisational objectives. It comes as a part of the need for more rigorous practices to measure and ensure projects' performance and success. Therefore, this thesis intended to explore the effectiveness and use of BRM practices in the UK public sector projects environment. A further focus on benefits orientation during the project lifetime, specifically after appraisal and before evaluation, was set. The UK public sector was chosen due to its complexity which led to the development and maturity of BRM practices.

The topic was approached through an exploratory, inductive method. Hence, the data necessary was collected by utilising semi-structured interviews. A total of seven interviews were conducted with managers, experts, and consultants working in the public sector. The interviewees' combined experience in various projects and organisation covered almost the entire sector, resulted in high-quality data and a broad understanding of the topic.

Through the analysis of the data, it has been found that the practice of the PM and BRM is greatly based on the guidance of PRINCE2, MSP, the Green Book, and the IPA guide. However, the general sentiment is that BRM is only effective and developed in the front-end of a project. The governance of projects tends to lose their benefits orientation after the appraisal phase. The data suggest that the BRM comes in lower priority after the project performance metrics, hence, undermining the effectiveness of the practice. BRM review processes during the lifetime can be an area of further improvement in many public sector organisations. Additionally, this deficiency is closely related to the continuation of 'pet projects' and sunk-cost fallacy in many organisations, which is undermining portfolios and investment optimisation.

To further improve the success of projects and enhance benefits realisation, it is suggested to, amongst others, a) take a critical approach towards sunk cost fallacy, which might be a significant obstacle b) improve stakeholder management as senior stakeholders and sponsors play a predominant role in the public sector, and c) ensure that the governance and the organisations' leadership will support BRM processes throughout the life cycle.

6.2 Theoretical Implications

The authors believe that this thesis has theoretical implications that is valuable to the academic management community. First, the study was rationalised by the existence of a research gap and the importance of addressing this gap. Subsequently, this study aimed to narrow the research gap as mentioned earlier that was described as related to BRM frameworks application effectiveness and role in monitoring and controlling. Therefore, it contributes through providing new empirical data focused on the utilisation
of BRM as part of the monitoring and the controlling processes through projects and programmes lifetime, especially the execution phase. These empirical data have confirmed previous authors’ results (Williams et al., 2020) and built on them to understand the BRM practices during projects implementation further.

As an explorative and inductive study, the thesis provides through its findings’ new theorisation about the utilisation effectiveness of BRM. It theorises that BRM effective utilisation is not adequate in the projects’ lifetime phases after the appraisal and before evaluation. This is an important outcome as it provides academics of an understanding of the observed utilisation of BRM. In addition to the likely underlying issues, for example issues related to biases, external and internal influences, and outcome-oriented culture. This is a vital implication to further understand the practice and develop it to improve public sector organisation performance or organisational success. This is also helpful in understanding the effectiveness of BRM in general as these implications can also be generalised to other non-commercial projects outside the public sector. This theorisation can additionally provide sufficient starting grounds for further research in BRM. These starting grounds are in the form of testable hypotheses.

In conclusion, this thesis contributes to project management and portfolio management literature in general and the literature on projects and organisational success measures. Additionally, it provides new empirical data from field research and theorisation by analysing these data.

6.3 Managerial Implications

This thesis's managerial implications are addressed to different managerial levels. It is thought to be of interest to policymakers, project governance structures (senior management), portfolio managers and project management office leaders, benefits managers, and project managers who might find it of interest.

On the highest level, policymakers and senior stakeholders must be aware of their influence on the BRM process and the fact that specific policies are hard to translate to successful projects regardless of the project management performance. In other words, the tension between policy and project delivery must be avoided by employing an objective BRM practice. BRM is one of the most effective ways to connect the strategy with projects through objective, measurable parameters. Therefore, it is vital to ensure its promotion in different organisations and take steps to align the work culture with better benefits orientation.

Similarly, governance structures – the highest managerial level – are responsible for supporting and promoting rigorous objective BRM, ensuring benefits-oriented culture and better benefits realisation. Governance, along with portfolio managers, benefits managers, and other concerned managers, must outline a clear and comprehensive definition of success. This definition must include benefits realisation – in addition to appropriate tolerances – in benefits and performance metrics that fit each portfolio’s and project’s condition. Furthermore, and more importantly, it is crucial to ensure an adequate number of reviews during project implementation that assesses the benefits realisation and the BRM process. These reviews before delivery are vital, as it is often
too late and non-beneficial to investigate the benefits realised after the output is delivered, and the investment is fulfilled.

On the programme level, programme managers are responsible for accessing and tracking the component of the programme with BRM tools. Along with gate reviews or reviews in general, it may be useful to identify any elements that may impact benefits realisation.

Finally, different management levels must be aware and cautious of 'pet projects' and the sunk cost fallacy. Structures, procedures, and culture for termination of pet projects and avoiding sunk cost must be promoted. Strict objective measures must be applied to projects, such as their potential benefits realisation and strategic fit; whereby they will proceed only if the result is positive. Terminating a project must be discussed openly as a valid alternative, especially in projects without a physical output like organisational change and IT improvement project.

6.4 Future Research Agenda

The findings of this thesis serve as a basis for future research. More focused research on specific organisations, such as the NHS, is necessary to better understand BRM's effectiveness during the projects' lifetime. Additionally, structured cross-organisation and cross-sector comparisons as part of a macro-study are necessary for highlighting the exact differences between different organisations, sectors, and government bodies – for example, ALB’s compared to the central government.

In future research, it is suggested to utilise quantitative methods to confirm this exploratory study's results and the literature it was based on (for example, Williams et al., 2020). This study's findings can be used as hypotheses for a future project with a different methodological approach. It may test the following findings as a hypothesis:
- BRM is not sufficient after the appraisal stage, during the project lifetime, and after delivery.
- Public sector organisations lack benefits orientation during gate-reviews; the concept is not given enough priority.
- The underperforming project's termination rate is low – an indicator of broader governance and portfolio management issues.

The authors also encourage future research to understand the impact of behavioural psychology on managers' and stakeholders’ perceptions and decisions in the context of BRM effectiveness. For example, a deeper understanding of the extent and exact impacts of self-serving bias and optimism bias is a vital and exciting future research topic. The impact of sunk cost fallacy in public projects is also identified as an area for a further research agenda. Although the sunk cost fallacy may have been previously cited as a barrier to project success, a further understanding is still required on why the issue is persisting. Finally, it has been found that the influence of policies and policymaking is significantly impacting the selection, continuation, or termination of public sector projects. Therefore, it is a critical perspective to consider as a focus in future studies about projects success and BRM.
References


Appendix 1: Benefits Map

Figure 13 Benefits mapping; adopted from: (Serra, 2017, p.96-101; Serra and Kunc, 2015, p.56; Ward and Daniel, 2012, p. 118)
Appendix 2: Participation Introduction Letter

Subject: Participation in Study about Benefits Management

Dear Sir/Madam,

Thank you for your interest in the study. The following is as a short introduction of us and the research project we are developing, as well as what your participation will involve.

This research project is conducted by Ahmed AbuElmaati and Trym Bernløv under the supervision of Dr Gaim at Umeå University. It is completed as an important part of our master’s dissertation, which is the final module of the MSPME a joint programme between Umeå University in Sweden and Heriot-Watt University in Scotland. In this study, we are aiming to explore benefits management practices in the UK public sector. By benefits management, we mean the discipline of identification, defining, planning, tracking and realisation of benefits to achieve an organisation’s strategic objectives. Benefits being all positively perceived results of a change or a project. In this thesis, we aim to focus on the framework as a practice to monitor and control projects success.

Your participation in this study will be through a 30-45 minutes virtual (video) interview. The agenda will be to generally discuss project management and benefits management, and your experiences and perspectives on the topic. The discussion will be semi-structured, allowing room to accommodate your unique expertise and experience. However, as a general pointer, we are planning to touch upon the following topics during the meeting:

- Benefits management in public sector projects
- Benefits management and project success
- How benefits management is applied to monitor and control projects
- Benefits management challenges and possibilities

Your privacy and confidentiality are important to us throughout the completion of the study. Upon your consent, the interview session will be recorded and transcribed. This is exclusively for analytical processing, and the data storage and sharing will comply with both the UK and European data protection laws. Only the researchers and examiners will have access to recordings and data derived from them. In the published thesis, all references to the interview will be anonymised by retracting names and any potentially identifying attributes. We ensure that your contribution and identity will be entirely confidential.

You can expect a copy of the interview transcript once it is ready. In addition, access to the complete results and study will be provided after its publication. We are both morally and legally obliged to fulfil any of your requests to withdraw, modify, or add to your contribution if given ample time before publication. The expected publication date is January 2021.

We would like to personally thank you for your time and contribution, and for making this study a reality. Your help to complete this study is much appreciated.

Yours sincerely,

Ahmed AbuElmaati,

ahmedmagdi@aucegypt.edu

Trym Bernløv,

tb66@hw.ac.uk
Appendix 3: Interview Protocols

Version 1:

Introduction questions:
The purpose of these questions is to understand more about the interviewee's experiences, education, and expertise. This part of the interview will be informal. It is a personal and professional introduction.
- Introduce one another to ensure the name is on the record
- What is your formal job title and role?
- What is your formal education and training, and do you have any other professional qualifications? Qualifications (APM / PMI / PRINCE2 / ...others)?
- Formal Benefits Management training?
- Please, describe the typical project that you are involved in?
OR:
- Can you tell us more about your most recent projects?
- Who are your typical stakeholders? How diverse would you describe the stakeholders you typically manage? (clients, SRO, ...etc.,)

Project success
- How is project success defined in your organisation?
- Do you personally agree with the organisation's definition?
- Can a project be delayed or over-time and still successful? How?

Iron triangle
- Do you think a project on time, within budget, and with quality to specification qualifies as a successful project?
- Can a project be over time and out of budget and still be considered successful?

General benefits management awareness
- When we mention the term "benefits management", what comes to mind? What does that term mean from your perspective and experience?
Follow up:
  - How do you define benefits?
  - How do you define benefits management?

Ask for a contextual example
- What are the specific benefits you try to achieve through your projects?
Follow up:
- Do you believe benefits management is something that project managers have to concern themselves with or is it a tool for the strategic level?
- Who, from your perspective, is responsible for applying the benefits management process?
- Can you elaborate on each party responsibility in the process?

Benefits management utilisation in the organisation
- Does your organisation use benefits management? If so, why?
- How do you evaluate the application and effectiveness of benefits management in your organisation?
- What procedures and guidelines govern the process in your organisation?
Follow up:
- Do you refer to a specific body of knowledge/governmental guidelines? - (in-house own guidelines / treasury Green book/ IPA / APM/PMI)

Project Success and Benefits management

- Is "benefits management" currently used in your gateway reviews?
- How BRM is a part of the process, then?
  If NO:
    Why not? Do you think it will be useful if they are?
    How to achieve that? What are the obstacles/challenges?
  If YES:
    Is it a sound practice?
    How to improve/encourage it?
    Does it ensure more project success?
- What do you think is the relation between benefits management and project success?
- Do you think it is a good practice to measure the benefits realisation after the project delivery?

Optional Questions (if time / need allows)

- How do you think the benefits management process can be improved in your organisation (or in your clients') to ensure a higher rate of project success?
- Do you believe the frame-work can contribute to better fulfilment of strategic objectives and policies?
Interview Protocol

General Guidelines to consider:

- Priority is for section 1 and 2. Important and must ask questions (point to touch upon) are bolded
- The interviews are to be conducted through “Zoom”, a video-conferencing platform
- Cameras of the researches to be on all time to encourage participants to do the same
- After an informal introduction and greeting, the interview is to be recorded; before recording, the interviewee shall be asked for consent
- It is advisable to reconfirm the consent and name on record

Section 1 | Introduction and Background

Researchers to introduced themselves, the research project and confirm the participants consent to record.

It is essential to introduce the benefits management and terms related to that are going to be used to form a common ground of understanding.

Introduction questions:

The purpose of these questions is to understand more about the interviewee's experiences, education, and expertise. This part of the interview will be informal. It is a personal and professional introduction.

- Introduce one another to ensure the name is on the record
- What is your formal job title and role?
- What is your formal education and training, and do you have any recognised qualifications?
  Qualifications (APM / PMI / PRINCE2 / ...others)?
  Formal Benefits Management training?
- Can you give us an example of one of your projects and how they are unique? What makes it so?
  OR:
  Can you tell us more about your most recent projects?
- Who are your typical stakeholders? How diverse would you describe the stakeholders you typically manage?
  (clients, SRO, ...etc.,)

Section 2 | Project success and benefits management

Project success
- How is project success defined in your organisation?
- What do you think about that definition? **What is your view about project success definition in your organisation?**
- **Can you give us examples** you think are success according to you but not necessarily in the way your organisation defines success (or vis-versa)?

**Iron triangle**
- What are your views about the iron-triangle?
- Do you think a project on time, within budget, and with quality to specification qualifies as a successful project?
- **[Important]** Can a project be delayed or over-budget and still be successful? **How? Can you give us examples?**
- **[Important]** How the success criteria be further improved?

**Project Success and Benefits management**
- Can you tell us about *gate-reviews*? **What are the typical KPI checked?**
- How "benefits management" currently used in your gateway reviews?
- How BRM is a part of the process then?
  - If NO:
    - Why not? Do you think it will be useful if they are?
    - How to achieve that? What are the obstacles/challenges?
  - If YES:
    - Is it a sound practice?
    - How to improve/encourage it?
    - Does ensure more project success?
- What do you think is the relation between benefits management and project success?
- How do you evaluate measuring **benefits realisation after the project delivery?**

**Section 3 | Benefits Management in general:**

General benefits management awareness

Ask for a contextual example

*What are the specific benefits you try to achieve through your projects?*

Follow up:
- **Do you believe benefits management is something that project managers have to concern themselves with or is it a tool for the strategic level?**
- **Who, from your perspective, is responsible for applying the benefits management process?**
- **Can you elaborate on each party responsibility in the process?**

Benefits management utilisation in the organisation
- **Does your organisation use benefits management? If so, why?**
- **How do you evaluate the application and effectiveness of benefits management in your organisation?**
- **What procedures and guidelines govern the process in your organisation?**
  Follow up:
  - **Do you refer to a specific body of knowledge/governmental guidelines?** - (in-house own guidelines / treasury Green book/ IPA / APM/PMI)

Optional Questions (if time / need allows)
- **How do you think the benefits management process can be improved in your organisation (or in your clients') to ensure a higher rate of project success?**
- **Do you believe the frame-work can contribute to better fulfilment of strategic objectives and policies?**
Interview Protocol

General Guidelines to consider:

• Priority is for section 1 and 2. Important and must ask questions (point to touch upon) are bolded
• The interviews are to be conducted through “Zoom”, a video-conferencing platform
• Cameras of the researches to be on all time to encourage participants to do the same
• After an informal introduction and greeting, the interview is to be recorded; before recording, the interviewee shall be asked for consent
• It is advisable to reconfirm the consent and name on record

Section 1 | Introduction and Background

Researchers to introduce themselves, the research project and confirm the participant’s consent to record.
It is essential to introduce the benefits management and terms related to that are going to be used to form a common ground of understanding.

Introduction questions:

The purpose of these questions is to understand more about the interviewee’s experiences, education, and expertise. This part of the interview will be informal. It is a personal and professional introduction.

• Introduce one another to ensure the name is on the record
• What is your formal job title and role? (Make this relate more to current work, expand on LinkedIn profile)
• What is your formal education and training, and do you have any recognised qualifications?
  Qualifications (APM / PMI / PRINCE2 / ...others)?
  Formal Benefits Management training?
  Which one do you recommend, from your experience?
• Can you give us an example of one of your projects and how they are unique? What makes it so?
  OR:
  Can you tell us more about your most recent projects?

• Who are your typical stakeholders? How diverse would you describe the stakeholders you typically manage?
  (clients, SRO, ...etc.,)
• What procedures and guidelines govern the process in your organisation?
  Follow up:
- Do you refer to a specific body of knowledge/governmental guidelines? - (in-house own guidelines / treasury Green book / IPA / APM/PMI
- Where do the terms or the terminology come from in your organisation?

Section 2 | Project success and benefits management

Project success
- How is project success defined in your organisation?
- What do you think about that definition?
- Can you give us examples you think are success according to you but not necessarily in your organisation defines success (or vis-versa)?
- [Optional] How do you think the benefits management process can be improved in your organisation (or in your clients') to ensure a higher rate of project success?

Iron triangle
- What are your views about the iron-triangle?
- Do you think a project on time, within budget, and with quality to specification qualifies as a successful project?
- [Important] Can a project be delayed or over-budget and still be successful? How? Can you give us examples
- [Important] How the success criteria are further improved?

Project Success and Benefits management
- Can you tell us about gate-reviews? What are the typical KPI checked?
- How "benefits management" currently used in your gateway reviews?
- How BRM is a part of the process, then?
  If NO:
    o Why not? Do you think it will be useful if they are?
    o How to achieve that? What are the obstacles/challenges?
  If YES:
    o Is it a sound practice?
    o How to improve/encourage it?
    o Does it ensure more project success?

- What do you think is the relation between benefits management and project success?
- How do you evaluate measuring benefits realisation after the project delivery?
- How do you evaluate the application and effectiveness of benefits management in your organisation?

Section 3 | Benefits Management in general

General benefits management awareness

Ask for a contextual example
  What are the specific benefits you try to achieve through your projects?
Follow up:

Do you believe benefits management is something that project managers have to concern themselves with or is it a tool for the strategic level?
Who, from your perspective, is responsible for applying the benefits management process?
Can you elaborate on each party responsibility in the process?

Optional Questions (if time / need allows)

Do you believe the frame-work can contribute to better fulfilment of strategic objectives and policies?
## Appendix 4: Code Book

<table>
<thead>
<tr>
<th>Code/Theme</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>❖ Benefits and their categorisation</td>
<td>What are the benefits to be realised in the organisation, their categorisation, and other related issues? To which guideline do public sector organisation refer to?</td>
</tr>
<tr>
<td>▪ APM</td>
<td>Benefits categorisation and definition according to or with reference to the APM guidelines</td>
</tr>
<tr>
<td>• Partial reference</td>
<td>- With partial reference</td>
</tr>
<tr>
<td>• Theoretical Reference</td>
<td>- With full theoretical reference to the guidelines</td>
</tr>
<tr>
<td>▪ Green Book</td>
<td>Benefits categorisation and definition according to or with reference to HM Treasury’s the Green Book</td>
</tr>
<tr>
<td>▪ IPA</td>
<td>Benefits categorisation and definition according to or with reference to IPA guidelines</td>
</tr>
<tr>
<td>▪ Mix and Match</td>
<td>Benefits categorisation and definition is a mix and match between several guidelines</td>
</tr>
<tr>
<td>▪ MSP</td>
<td>Benefits categorisation and definition according to or with reference to MSP</td>
</tr>
<tr>
<td>▪ PRINCE2</td>
<td>Benefits categorisation and definition according to or with reference to PRINCE2 guidelines</td>
</tr>
<tr>
<td>▪ QALY</td>
<td>Quality Adjusted Life Year is used as a measure of projects benefits</td>
</tr>
<tr>
<td>▪ UKPLC</td>
<td>Benefits realised are benefits to the UK public or UKPLC</td>
</tr>
<tr>
<td>❖ Biases</td>
<td>Biases involved in BRM</td>
</tr>
<tr>
<td>▪ Illusion of control</td>
<td></td>
</tr>
<tr>
<td>▪ Optimism</td>
<td></td>
</tr>
<tr>
<td>▪ Self-serving</td>
<td></td>
</tr>
<tr>
<td>Code/Theme</td>
<td>Description</td>
</tr>
<tr>
<td>----------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>❖ BRM guide</td>
<td>The application of governmental, practitioners, and/or academic guidelines or frameworks for BRM</td>
</tr>
<tr>
<td>▪ APM</td>
<td></td>
</tr>
<tr>
<td>▪ Green Book</td>
<td></td>
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<tr>
<td>▪ IPA</td>
<td></td>
</tr>
<tr>
<td>▪ Mix and Match</td>
<td></td>
</tr>
<tr>
<td>▪ MSP</td>
<td></td>
</tr>
<tr>
<td>▪ PRINCE2</td>
<td></td>
</tr>
<tr>
<td>❖ BRM Process Effectiveness</td>
<td></td>
</tr>
<tr>
<td>▪ Adequate Front-end</td>
<td>The BRM is effective at the front end of the project (appraisal, selection, initiation, and planning)</td>
</tr>
<tr>
<td>▪ Adequate post-delivery</td>
<td>The BRM is effective after the project delivery and during its integration in Business-as-Usual</td>
</tr>
<tr>
<td>▪ Challenging after initiation</td>
<td>BRM is generally challenging after the project initiation</td>
</tr>
<tr>
<td>▪ Inadequate during project lifetime</td>
<td>BRM is inadequate and ineffective during the whole lifetime of the project (including the front-end)</td>
</tr>
<tr>
<td>❖ Definition changes situationally</td>
<td>The organisation changes the definition according to different project parameters</td>
</tr>
<tr>
<td>❖ Gateway review process</td>
<td></td>
</tr>
<tr>
<td>▪ APM</td>
<td>The organisation(s) follow the guidelines prescribed by the APM</td>
</tr>
<tr>
<td>▪ Does NOT lead to termination</td>
<td>The gateway reviews are ineffective in terminating projects that are not successful</td>
</tr>
<tr>
<td>▪ Green Book</td>
<td>Refers to HM Treasury’s the Green Book’s definitions and guiding for the gate review process</td>
</tr>
<tr>
<td>▪ IPA</td>
<td>Refers to the IPA definitions and guiding for the gate review process</td>
</tr>
<tr>
<td>Code/Theme</td>
<td>Description</td>
</tr>
<tr>
<td>--------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>▪ Lack of benefits focus</td>
<td>Poor utilisation of BRM in the gate reviews</td>
</tr>
<tr>
<td>▪ Lacking gateway Reviews</td>
<td>General lack of gateways or deficiency in the gateway reviews process</td>
</tr>
<tr>
<td>▪ Mix and Match</td>
<td>A mix and match between different guidelines for the gate-reviews</td>
</tr>
<tr>
<td>▪ Proprietary guidelines</td>
<td>The organisation has its own guidelines, not just mix and match between existing governance guides</td>
</tr>
<tr>
<td>▪ Floating gates</td>
<td>The organisation utilises the concept of a floating gateways (with variable time or milestone)</td>
</tr>
<tr>
<td>▪ PRINCE2</td>
<td>The organisation refers to the guides prescribe by PRINCE2</td>
</tr>
<tr>
<td>❖ Organisational alignment</td>
<td>The alignment in the organisation between the prescribed guidelines and procedures and the practice</td>
</tr>
<tr>
<td>▪ +ve alignment to definition of BRM</td>
<td>the organisation is positively aligned and consistent in its definition of success</td>
</tr>
<tr>
<td>▪ +ve alignment to definition of success</td>
<td>the organisation is positively aligned and consistent in its definition of success</td>
</tr>
<tr>
<td>▪ -ve alignment to definition of BRM</td>
<td>the organisation is negatively aligned (misaligned) and/or inconsistent in its definition of BRM</td>
</tr>
<tr>
<td>▪ -ve alignment to definition of success</td>
<td>the organisation negatively aligned (misaligned) and inconsistent in its definition of success</td>
</tr>
<tr>
<td>❖ PM Guide</td>
<td>Refers to issues related to the project management body of knowledge, guidelines, or methodology in use;</td>
</tr>
<tr>
<td>▪ Agile</td>
<td>Generally, projects utilise an agile methodology</td>
</tr>
<tr>
<td>▪ APM</td>
<td>For PM, organisation(s) refer to methodologies and terminologies from the APM body of knowledge</td>
</tr>
<tr>
<td>Code/Theme</td>
<td>Description</td>
</tr>
<tr>
<td>-----------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>▪ Mix and Match</td>
<td>The organisation mix and match from multiple guides, bodies of knowledge and methodologies</td>
</tr>
<tr>
<td>▪ MSP</td>
<td>Organisation(s) refer to MSP for project management guidance and terminology</td>
</tr>
<tr>
<td>▪ PRINCE2</td>
<td>Organisation(s) refer to PRINCE2 for project management guidance and terminology</td>
</tr>
<tr>
<td>❖ Project Termination</td>
<td>If the projects are identified as not able to realise benefits planned or unsuccessful, are they terminated? How effective are organisations in this process?</td>
</tr>
<tr>
<td>▪ Obstacles</td>
<td>Obstacles in front of on-going project termination</td>
</tr>
<tr>
<td>• Fear of accountability</td>
<td></td>
</tr>
<tr>
<td>• Government finance structure</td>
<td></td>
</tr>
<tr>
<td>• Political influence</td>
<td></td>
</tr>
<tr>
<td>• Press or public opinion influence</td>
<td></td>
</tr>
<tr>
<td>• Self-serving Bias</td>
<td></td>
</tr>
<tr>
<td>• Senior sponsors or stakeholders influence</td>
<td></td>
</tr>
<tr>
<td>• Sunk cost</td>
<td></td>
</tr>
<tr>
<td>▪ Termination is Challenging</td>
<td>The termination of the on-going projects is generally challenging</td>
</tr>
<tr>
<td>▪ Termination is rare</td>
<td>It is rare to terminate un-successful projects</td>
</tr>
<tr>
<td>Code/Theme</td>
<td>Description</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>❖ Success Factors and Measurement</td>
<td>Date (statements) regarding the definition of success</td>
</tr>
<tr>
<td>▪ APM</td>
<td>Organisation refers to the definitions of APM</td>
</tr>
<tr>
<td>▪ Clear Definition</td>
<td>Organisations have a clear and consistent definition of success</td>
</tr>
<tr>
<td>▪ Extended Measure</td>
<td>Extended measure definition of success [iron triangle + benefits + risk + other];</td>
</tr>
<tr>
<td>▪ Greenbook</td>
<td>Refers to HM Treasury’s 'the Green Book' definition and measure of success</td>
</tr>
<tr>
<td>▪ IPA</td>
<td>Refers to IPA definition and measuring of success</td>
</tr>
<tr>
<td>▪ Iron Triangle Dominates</td>
<td>The use of the Iron Triangle (Time, budget and quality) dominates the definition of success over the use of benefits realised</td>
</tr>
<tr>
<td>▪ Mix and Match</td>
<td>Organisation mix and match between several guidelines or metrics for defining success according to their projects’ circumstances</td>
</tr>
<tr>
<td>▪ MSP</td>
<td>Refers to MSP definitions and measures of success</td>
</tr>
<tr>
<td>▪ Partial Iron Triangle</td>
<td>The use of the Iron Triangle (Time, budget and quality), however, is flawed or incomplete, emphasises one or two aspects over the others. Can be with or without consideration of benefits realisation</td>
</tr>
<tr>
<td>▪ PRINCE2</td>
<td>Refers to HM Treasury’s the Green Book’s definition and measure of success</td>
</tr>
<tr>
<td>▪ Benefits Realisation</td>
<td>The realisation of the planned benefits is the measure of the success of projects (with or without the conjunction of other measures)</td>
</tr>
<tr>
<td>▪ Unclear or contradicting definition</td>
<td>Organisation(s) definition and measure of success are unclear or contradicting with practice</td>
</tr>
</tbody>
</table>
### Appendix 5: Extended Gioia Presentation and Codes Map

*Table 11 Extended presentation inspired by Gioia method*

<table>
<thead>
<tr>
<th>Aggregate Dimensions</th>
<th>Second-Order Themes</th>
<th>First Order Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project management and benefits management environment and governance</td>
<td>PM Guides</td>
<td>• Mixing and Matching</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• PRINCE2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• MSP</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• APM</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Others</td>
</tr>
<tr>
<td></td>
<td>BRM Guides</td>
<td>• PRINCE2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• HM Treasury’s the Green Book</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• IPA Guide</td>
</tr>
<tr>
<td></td>
<td>Projects Governance</td>
<td>• Organisation Structure</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Organisation Culture</td>
</tr>
<tr>
<td>Success: its definition, measures, and factors</td>
<td>Project Management Performance</td>
<td>• Iron Triangle Dominates</td>
</tr>
<tr>
<td></td>
<td>Extended Measure of Success</td>
<td>• Iron Star</td>
</tr>
<tr>
<td></td>
<td>The Gap Between Theory and Practice</td>
<td>• Benefits Supersedes the Iron Triangle</td>
</tr>
<tr>
<td>Aggregate Dimensions</td>
<td>Second-Order Themes</td>
<td>First Order Codes</td>
</tr>
<tr>
<td>----------------------</td>
<td>----------------------------------------</td>
<td>-------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>• Unclear or Contradicting Definitions</td>
<td>• Definition Changes Situationally</td>
</tr>
<tr>
<td></td>
<td>• Difficult to Adhere to Organisational Definition in Practice</td>
<td></td>
</tr>
</tbody>
</table>

**BRM process and effectiveness**

- Benefits Definition and Guidance
  - Formal BRM Guides
  - Mixing and Matching Between Different Guidelines
  - QALY is Used to Measure Benefits
  - Benefits Realised for the UK public and UKPLC
  - BRM by BAU, Not Project Team

- Biases Revolving the BRM Process
  - Illusion of Control
  - Optimism
  - Self-serving

- BRM Process Effectiveness with Regard to Project Lifecycle
  - Adequate Front-end
  - Inadequate During the Project Lifecycle
  - Inadequate Post-delivery

- Suggested Improvement to BRM
- Organisational alignment
  - Positive Alignment to the Definition of BRM
  - Negative Alignment to the Definition of BRM

- Solution Before Problem
- Planning Benefits is Key to Ensure Success

**BRM during project lifetime**

- Gateway Reviews as an Indicator
<table>
<thead>
<tr>
<th>Aggerate Dimensions</th>
<th>Second-Order Themes</th>
<th>First Order Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Gateway Review Process</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Lead to HOLD</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Does NOT lead to termination</td>
<td></td>
</tr>
<tr>
<td></td>
<td>IPA</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Lack of Benefits Focus</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Lacking Gateway Reviews</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Mix and Match</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Organisation has its Own Guidelines or Modifications</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Termination as an Indicator for the Effectiveness of BRM</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Better Hold than Continue or Terminate</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Termination is Challenging and Rare</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Obstacles</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Fear of Accountability</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Governance - Top Management</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Government Finance Structure</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Political Influence</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Press or Public Opinion Influence</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Self-serving Bias</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Senior Sponsors or Stakeholders’ Influence</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sunk Cost</td>
<td></td>
</tr>
</tbody>
</table>
Figure 14 First and second order codes map (extracted for Nivio12 project)