How Are Project Governance Principles Affected by Different National Cultures?

Authors:  
Luis Felipe Tarraguel Pueyo  
Wan-Chun Wu

Supervisor:  
Malin Näsholm
Acknowledgements

First of all, we want to take this chance to appreciate individual and institutions assisted us to develop this study

We would also like to thank our supervisor, prof. Malin Näsholm, who gave us big support and lots of feedbacks. We learnt a lot from her.

We would also like to thank all respondents, Project Managers and Experts. Without their participations, we cannot process our interviews.

Moreover, we appreciate MSPME consortium of Heriot-Watt University, Politecnico di Milano, and Umeå University for their cooperation and support. Without them we would not have chance to study this European program, and not have opportunity to meet amazing MSPME7th studying colleagues from different parts of the world.

Last but not the least; we want to thank our friends and families for great supports, especially when we were facing high challenges and difficulties.

Luis Felipe Tarragüel Pueyo & Wan-Chun Wu
Summary

The relation between Culture and Business has caught researchers’ attention long ago; it is not hard to find studies relating to these topics. According to Hofstede et al. (2010, p. 18), Hampden-Turner and Trompenaars (2012, p. 8), and Erez and Gati (2004, p. 5), culture can be defined in many levels, for example, organizational culture, and national culture. The field of Business also contains several disciplines, for example, International Business Management, Project Management, and Project Governance. However, not so many studies can be found studying the relation between National Culture and Project Governance; therefore, this study is focused on this relation.

This study is designed following a qualitative approach in order to discover the relation between National Culture and Project Governance Principles. Case studies are used targeting the IT industry of three countries, Spain, Sweden, and Taiwan. These cases also contain the classical theory of cultural dimensions from Hofstede. Hofstede’s dimensions are Power Distance (PDI), Individualism vs. Collectivism (IDV), Uncertainty Avoidance (UAI), Masculinity vs. Femininity (MAS), Long-term Orientation (LTO), and Indulgence vs. Restraint (IDU). They are applied in this study for distinguishing the differences between countries. This study is also based on the definition of Project Governance Principles from Garland (2009), Klakegg (2008), and Müller et al. (2013). Project Governance Principles are split into two categories as well, hard/structural principles and soft/behaviour principles.

In order to clarify the link between National Culture and Project Governance Principles, this thesis’ authors interviewed 19 people, including 10 project managers and 9 experts. All of them have a long experience dealing with Project Management in the three selected countries. Their answers are based on the knowledge and experience of Project Management and Project Governance, as well as their opinions about their own national culture. After analysing the interviews, the authors consider that differences between these three countries in Project Governance and Project Governance Principles do exist. On the other hand, there are also some similar parts, for example, the influence of customers’ orientation and preference. Moreover, respondents, Project Managers and Experts, all mentioned it is also necessary to be aware of the globalized environment, in other words, there is no influence of a single national culture in one country anymore. However, they all admit the importance of their own national culture as well. All these findings from this study encourage further and deeper study in the future.

Key Words: National Culture, Hofstede’s Cultural Dimensions, Project Governance, Project Governance Principles, Project Management, Spain, Sweden, Taiwan, Case Studies
# Table of Contents

Acknowledgements ........................................................................................................... i
Summary .............................................................................................................................. ii
Table of Contents ............................................................................................................... iii
Abbreviation ...................................................................................................................... ix
Chapter 1-Introduction .................................................................................................... 2
  1.1. Background ............................................................................................................... 2
  1.2. Research Questions ............................................................................................... 5
  1.3. Study Objectives .................................................................................................... 5
  1.4. Thesis Disposition ................................................................................................. 6
    1.4.1. The Chapters at a Glance ............................................................................... 6
Chapter 2-Methodology .................................................................................................... 9
  2.1. Preconceptions ...................................................................................................... 9
  2.2. Research Philosophy .......................................................................................... 10
    2.2.1 Ontology ........................................................................................................... 10
    2.2.2 Epistemology ................................................................................................... 11
    2.2.3 Induction/ Deduction ...................................................................................... 11
    Figure 1 Position of theory proposed. ................................................................... 11
  2.3. Building a Theoretical Framework ...................................................................... 12
    2.3.1 Choice of Theory ........................................................................................... 12
    2.3.2 Sources Criticism ......................................................................................... 13
    2.3.3 Limitations of the Framework ........................................................................ 14
  2.4. Research Design .................................................................................................. 14
    2.4.1 Method Fit ...................................................................................................... 14
    2.4.2 Qualitative Approach .................................................................................... 15
    2.4.3 Interviews ....................................................................................................... 15
      2.4.3.1 Creating the Interviewing Process ............................................................. 15
    2.4.4 Research Strategy .......................................................................................... 16
      Figure 2 The process of Research Strategy ........................................................... 17
  2.5. Case Studies of Countries .................................................................................... 17
    2.5.1 Secondary Sources ....................................................................................... 18
    2.5.2 Experts Interviews ......................................................................................... 18
      2.5.2.1 Selecting Respondents .............................................................................. 18
      2.5.2.2 Respondents Selection Criteria ............................................................... 18
      2.5.2.3 Potential Respondents .............................................................................. 19
2.5.2.4 Respondents Selection Analysis ................................................................. 19
2.5.2.5 Experts Interview Structure ................................................................. 20
2.5.2.6 How were the interviews ................................................................. 21
   Table 1 Interviewees - experts, research strategy step 1 ......................... 22
2.5.2.7 How the Interviews were Processed ................................................ 22
2.5.2.8 How was the Analysis Method ......................................................... 22
2.6. Practitioners Interviews ........................................................................... 22
2.6.1 Selecting Respondents ........................................................................... 22
2.6.2 Respondents Selection Criteria ............................................................ 24
2.6.3 Potential Respondents ........................................................................... 24
2.6.4 Interview Guide ..................................................................................... 25
   2.6.4.1 Practitioners Interview Structure .................................................... 25
2.6.5 How were the Practitioners’ Interviews .............................................. 25
   Table 2 Interviewees - project managers, research strategy step 2 ............ 26
2.6.5.1 Companies’ Information ................................................................. 26
   Table 3 Information of companies ............................................................ 27
2.6.6 How the Interviews were Processed ..................................................... 27
2.6.7 How was the Analysis Method .............................................................. 27
2.7. Criticism of Interviews ............................................................................ 28
2.8. Research Ethics ....................................................................................... 29
Chapter 3-Theoretical Framework .................................................................. 30
3.1. Projects and Project Management ............................................................. 30
   Table 4. How projects and Project Management are understood .............. 32
3.2. Governance ............................................................................................. 32
   Figure 3 Complex Governance ............................................................... 34
3.3. Corporate Governance ........................................................................... 35
3.4. Project Governance .................................................................................. 36
   Figure 4 Two research streams in Project Governance ............................ 37
3.4.1 Governance of Projects ....................................................................... 37
3.4.2 Project Specific Governance ............................................................... 37
   Table 5 Characteristics of a project specific governance .......................... 38
3.5. Effective Project Governance .................................................................. 39
3.5.1 Project Governance Challenges .......................................................... 39
3.5.2 Project Governance Principles ............................................................ 41
   Table 6 Project Governance Principles .................................................. 42
3.6. Culture ..................................................................................................... 43
3.7. National Culture and Cultural Dimensions ................................................... 44
3.8. Different Cultural Dimensions Study ........................................................... 44
  3.8.1 Hofstede ........................................................................................................ 44
  3.8.2 Trompenaars Cultural Dimensions ............................................................... 45
  3.8.3 GLOBE ......................................................................................................... 45
  3.8.4 Comparison .................................................................................................... 45

Table 7 Different cultural dimensions ...................................................................... 46
3.9. Cultural Dimensions Applied ........................................................................ 46
  3.9.1 The Critique of Hofstede’s Six Cultural Dimensions ...................................... 46
  3.9.2 Hofstede’s Six Cultural Dimensions ............................................................... 47
    3.9.2.1 Power Distance (PDI) ............................................................................ 47
    3.9.2.2 Individualism vs. Collectivism (IDV) ....................................................... 47
    3.9.2.3 Uncertainty Avoidance (UAI) ................................................................. 48
    3.9.2.4 Masculinity vs. Femininity (MAS) .......................................................... 48
    3.9.2.5 Long-term Orientation (LTO) ................................................................. 49
    3.9.2.6 Indulgence vs. Restraint (IDU) ............................................................... 49
3.10. Recapitulation and Framework ................................................................. 50
Chapter 4-Introducing Spain, Sweden, and Taiwan ........................................ 51
  4.1. Setting the context: Why these countries ....................................................... 51
  Figure 6 Comparison of three countries, Spain, Sweden, and Taiwan (Hofstede’s Cultural Dimensions) ................................................................. 51
  4.2. Spain .............................................................................................................. 52
    4.2.1 Introducing Spain ....................................................................................... 52
    4.2.2 Spain Cultural Dimensions ...................................................................... 52
    4.2.3 Project Management in Spain .................................................................. 52
    4.2.4 Project Governance in Spain .................................................................. 53
    4.2.5 Project Governance Principles in Spain .................................................. 53
      4.2.5.1 Hard/Structure Principles .................................................................. 53
      4.2.5.2 Soft/Behaviour Principles .................................................................. 54
  4.3. Sweden .......................................................................................................... 54
    4.3.1 Introducing Sweden ................................................................................... 54
    4.3.2 Sweden Cultural Dimensions .................................................................. 54
    4.3.3 Project Management in Sweden ............................................................... 55
    4.3.4 Project Governance in Sweden ............................................................... 55
    4.3.5 Project Governance Principles in Sweden .............................................. 55
4.3.5.1 Hard/Structure Principles ................................................................. 56
4.3.5.2 Soft/Behaviour Principles ............................................................... 56

4.4. Taiwan ................................................................................................. 57
4.4.1 Introducing Taiwan ........................................................................... 57
4.4.2 Taiwan Cultural Dimensions ............................................................ 57

Table 8 Comparison of Mainland China and Taiwan (Hofstede’s Cultural Dimensions) ................................................................. 57

4.4.3 Project Management in Taiwan .......................................................... 58
4.4.4 Project Governance in Taiwan ........................................................... 58
4.4.5 Project Governance Principles in Taiwan .......................................... 59
4.4.5.1 Hard/Structure Principles ............................................................... 59
4.4.5.2 Soft/Behaviour Principles ............................................................... 60

Chapter 5-Interviews with Project Managers ............................................. 61

5.1. Spain ..................................................................................................... 61
5.1.1 Practitioner: SPE1 ............................................................................ 61
5.1.1.1 Project Governance ................................................................. 61
5.1.1.2 Project Governance Principles ................................................ 62
5.1.2 Practitioner: SPE 2 ........................................................................... 62
5.1.2.1 Project Governance ................................................................. 62
5.1.2.2 Project Governance Principles ................................................ 63
5.1.3 Practitioner: SPE 3 ........................................................................... 64
5.1.3.1 Project Governance ................................................................. 64
5.1.3.2 Project Governance Principles ................................................ 64
5.1.4 Summary ........................................................................................ 65
5.1.4.1 Hard Principles Spain ............................................................... 66
5.1.4.2 Soft Principles in Spain .............................................................. 66

Table 10 Behaviour Principles in Spain ...................................................... 67

5.2. Sweden ............................................................................................... 67
5.2.1 Practitioner: SWE1 ........................................................................... 67
5.2.1.2 Project Governance Principles ................................................ 68
5.2.2. Practitioner: SWE2 ......................................................................... 68
5.2.2.1 Project Governance ................................................................. 68
5.2.2.2 Project Governance Principles ................................................ 69
5.2.3 Practitioner: SWE3 ........................................................................... 69
5.2.3.1 Project Governance ................................................................. 69
5.2.3.2 Project Governance Principles ................................................ 70
## Abbreviation

<table>
<thead>
<tr>
<th>Institution</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PMI</td>
<td>Project Management Institute</td>
</tr>
<tr>
<td>IPMA</td>
<td>International Project Management Association</td>
</tr>
<tr>
<td>APM</td>
<td>Association for Project Management</td>
</tr>
<tr>
<td>DoD</td>
<td>United States Department of Defence</td>
</tr>
<tr>
<td>ISO</td>
<td>International Standard Organisation</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Hofstede's Cultural Dimensions</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PDI</td>
<td>Power Distance</td>
</tr>
<tr>
<td>UAI</td>
<td>Uncertainty Avoidance</td>
</tr>
<tr>
<td>IDV</td>
<td>Individualism</td>
</tr>
<tr>
<td>UAI</td>
<td>Uncertainty Avoidance</td>
</tr>
<tr>
<td>MAS</td>
<td>Masculinity</td>
</tr>
<tr>
<td>LTO</td>
<td>Long-term Orientation</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Others</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PM</td>
<td>Project Manager</td>
</tr>
<tr>
<td>PG</td>
<td>Project Governance</td>
</tr>
<tr>
<td>PGP</td>
<td>Project Governance Principle</td>
</tr>
<tr>
<td>HR</td>
<td>Human Resources</td>
</tr>
<tr>
<td>RM</td>
<td>Risk Manager</td>
</tr>
<tr>
<td>PMO</td>
<td>Project Management Office</td>
</tr>
<tr>
<td>SP</td>
<td>Svenskt Projektforum</td>
</tr>
</tbody>
</table>
Chapter 1-Introduction

This introductory chapter aims to show the reader the relation between context and projects and how the structure and rules of the later are influenced by the former. This chapter discusses the need for setting up governance structures in order to facilitate project success. It also explores how the recent developments in the Project Management field have favoured the interest in these structures. The current uniformity of Project Management practice in contrast to its never-ending expansion to new sectors and cultural realities is also discussed. These elements conduct the reader to the research question defining the problems identified and the objectives of the thesis. Finally, the limitations of the study and a guide for the rest of the thesis are included.

1.1. Background

Projects, once understood as an exception in most business sectors, have become almost the norm for innumerable organisations (Hällgren et al., 2012, p. 697). Jumping over their traditional boundaries, from the military and construction sectors, projects have become almost omnipresent in society (Smith 2012, p. 2; Engwall, 2002, p. 789, Bredillet, 2008, p. 239). Therefore, governing projects efficiently and effectively is now obligatory for organisations across industries and countries (PMI 2013, p. 34, Garland, 2009, p. 2; Locatelli et al., 2013, p. 1399; Ahola et al., 2013, p. 1321; Shiferow et al., 2012, p. 54; Hjelmbrekke et al., 2014, p. 663). A project can be defined as "a temporary endeavour undertaken to create a unique product, service or result" (PMI, 2013, p. 1) but also as a temporary coalition of different stakeholders working together for a set of objectives (Assudani & Kloppenborg, 2010, p. 70). These characteristics allow projects to adapt to the competitive demands of increasingly dynamic markets (Winch, 2006, p. 329). Among their advantages they can draw resources and talent from different disciplines and organisations to be combined into a unique result. They can also overcome the rigidities associated to traditional functional organisations (Hobday, 2000, p. 876) speeding up the companies' answer to their environment (Turner & Keegan, 1999, p. 299). As they reach almost all levels of society projects are now used for very different purposes and present very different magnitudes (Artto & Dietrich, 2004, p. 146; Müller et al., 2009, p. 70). In spite of the growing diversity of the project community, Project Management, as other managerial tools and practices, are uniformly understood across sectors and around the globe. Project Management, the discipline studying how projects are planned and executed, is a normative, western values laden discipline with little theoretical development (Crawford & Nahmias, 2010, p. 406; Haniff & Fergie, 2008, p.4).

As economy continues to globalise, projects grow in complexity and size. As a consequence two trends can be observed. First Project Governance structures are needed to assure that the project can deal with its inner complexity (Klakegg et al., 2008, p. 27). Second, projects result in the coalition of people and organisations from very different origins and cultures (Müller et al., 2009, p. 70). Projects are unique and one part of their uniqueness is the national culture of their different stakeholders (Shire & Cross, 2005, p.55). However, the concept of project itself, as understood in management, can be considered an assimilated concept for most countries (it was originated in the USA) (Haniff & Fergie, 2008, p. 4). Some authors have explored why standard managerial teachings are used almost unchanged for every culture and if a different approach could
be evaluated (Jacques, 1996; Jacoby, 2005). This study is interested in knowing how these managerial principles are understood in different parts of the world.

The globalising drive combined with an always faster pace of technological innovation makes necessary the introduction of new networked governance mechanisms both in a micro and a global level (Castells, 2006, p. 40). They are a key element for ensuring that decisions are taken and controlled in a transparent and systematic way. The concept of corporate governance has received ample attention (O'Sullivan, 2003, p. 3). Different circumstances have broadened the interest in governance. The increasing complexity of operations in an international market, but especially the corporate scandals that marred the turning of the century and its first decade, from Enron to the Banking Crisis of 2008. Governance interest is born out of the necessity to ensure transparency, accountability and effectiveness at the same time (Crawford & Helm, 2009, p. 73). Corporate Governance can be defined as “a set of relationships between a company’s management, its board, its shareholders, and other stakeholders”. “Corporate governance also provides the structure through which the objectives of the company are set, and the means of attaining those objectives and monitoring performance are determined” (OECD, 2004). Governance is influenced by its context, and the power exerted by the different stakeholders of the system governed (Jacoby, 2005, p. 72; Klakegg et al., 2008, p. 27).

As a consequence corporate governance principles vary across countries and industries (O'Sullivan, 2003, p. 28; Buck, 2003, p. 300). The role of national culture in business in general and in corporate governance in particular has been amply discussed and there is strong theoretical support confirming the influence of national culture in corporate governance (Buck & Shahrim, 2005, p. 44; Daniel et al., 2012, p. 368).

Covering the whole organisation, corporate governance has many levels and subsets. In the last years the research focus has shifted to separate elements of management, Project Management included (Ahola et al., 2013, p. 1321). For some authors the concept Project Governance links corporate governance with the organisation’s projects (Müller et al., 2013, p. 32; PMI, 2013, p. 34). For other authors Project Governance can be considered as a separate entity (Klakegg, 2008, p. 30; Miller & Hobbs, 2005, p. 42). However most of the scholars in the two groups mentioned share the basic definition (Klakegg, 2008, p. 30). Project Governance is understood in this study as the management framework within which project decisions are made (Ahola et al., 2013, p.1321; Shiferow et al., 2012, p.54; Turner, 2006, p. 94; Garland, 2009, p. xi). The interest for this concept has exploded in the last decade (Klakegg, 2008, p. 28; Müller et al., 2013, p. 31; Ahola et al., 2013, p. 1321). Project Governance is now especially necessary. Not only are projects more used but they tend to be bigger and more complex. These developments make necessary a disciplining force, Project Governance (Ahola et al., 2013, p. 1321). A well-established governance framework is vital for planning and controlling projects (Klakegg et al., 2008, p. 27), and it is even more when multiple organisations are involved (as it is increasingly common). A situation where different governance standards can ‘co-exist’ creating loopholes and opportunities for stakeholders opportunism. Therefore, any Project Governance system needs to be systemic, reflecting the networks of actors, interests and elements included in every project (Klakegg, 2010, p. 66; Locatelli et al., 2013, p. 1397). Effective Project Governance has to take into account the complexity of the project it is regulating, as any other regulator of a complex system (Conant & Ashby, 1970, p.89). For being successful the governance system needs to be based on solid principles (Garland, 2009, p. 23) which take into account all the elements of the project. These
elements include the structure of the project but also the behaviours of the project actors (Walker et al., 2008, p. 108).

Müller et al (2009, p. 20) show the importance of the organizational context for the governance of Project Management. However, the principles of “good Project Governance” have been considered immutable or “globally accepted”. Concepts like “Accountability, transparency, predictability, participation, sustainability and ethical values” are generally accepted as necessary for a good governance structure (Shiferow et al., 2012, p. 58). However, those terms can have very different meanings for people coming from different backgrounds as it is increasingly common in large projects and international collaborations (Shore & Cross, 2005, p. 55; Müller et al, 2009, p. 20). Elements, like trust or a common worldview, are very useful to reduce the need of control and increase the efficiency and effectiveness of the project decisions (Müller et al., 2013, p. 26). These are considered as “embedded governance principles” (Klakegg et al., 2008, p. 31) which are studied in this thesis.

New technologies, popular usage of internet, trade agreements between countries; transportation improvements etc. all these elements have contributed to create a global market (Friedman & Wyman, 2007; Eriksson et al., 2002, p. 54; Podrug, 2011, p. 37). In this globalized environment, interactions between stakeholders with different national cultures are unavoidable (Scheffknecht; 2011, p. 73). These interactions generate, at the same time, challenges and opportunities for companies and teams which need to be aware of the differences (Javidan & House, 2001, p. 291). Since every project is made up of people with their own background, also Project Management strategies and Project Governance systems are affected by these variations (Henrie & Sousa-Poza, 2005, p. 5; Mesly et al., 2014, p. 80; Rees-Caldwell & Pinnington, 2013, p. 212). Hofstede (2001, p. 4) defines national culture as the collective mental programming which contains people in a national context. National culture is one part of the cultural layer under the big framework of culture (Erez & Gati, 2004, p. 583; Hofstede et al., 2010, p. 10). For understanding national cultures, Hofstede’s cultural dimensions model is one of the classic approaches which is cited and applied often in the research area of national culture in business. We also use his dimensions for our study. The dimensions he proposes are Power Distance, Uncertainty Avoidance, Individualism vs. Collectivism, Masculinity vs. Femininity, Long-term vs. Short-term Orientation, and Indulgence vs. Restraint. He argues that using these dimensions the behaviour of management, including decision making, can be predicted (1999, pp. 89-90).

The relation between national culture and business processes has been a popular research topic (Venaik & Brewer, 2010, p. 1294). Decision making is a key element of any business process (Klakegg et al., 2008, p. s31). The decision-making process can be diverse in different countries (Shore & Cross, 2005, p. 55). Therefore, it is essential to understand national cultures to analyse and understand different decision-making systems (Ralf et al., 2009, p. 71). In order to observe the influence of national culture on Project Governance systems, this study will focus on the principles used to develop these systems. Project Governance Principles are the guidelines used for ensuring an effective design of the governance system (Garland, 2009, p. 23). Walker et al. (2008, p. 108) split the elements comprising a Project Governance system in two groups, governance structure and actors behaviours. Governance principles can be identified for both groups. Principles are here understood, on one hand, as the desired guidelines for a governance system, and on the other hand as the behaviours that could be fostered among the actors regulated by
that governance system. National culture influences Project Governance through these two channels. This relation mirrors the institutional theory of Hall and Soskice (2001). Hall and Soskice (2001, p. 13) argue that the social and business institutions of a country are affected by its national culture in two ways, through the structure of those institutions and the behaviours of the actors regulated by them. In order to be effective both elements need to be coherent. Therefore, the relation between culture and governance principles needs to be carefully studied. This aim drives us directly to this study’s research question.

1.2. Research Questions

-How are Project Governance Principles affected by different national cultures?

1.3. Study Objectives

The purpose of this thesis is to identify how national culture dimensions influence Project Governance Principles. The study is contextualised in the IT sector in Spain, Sweden, and Taiwan. To address this objective a three steps study is carried out. First, the degree of development of Project Management and Project Governance in the countries included in the studies is analysed. After contextualising, a study on project governance in Spain, Sweden and Taiwan is conducted.

1-Case Studies of the Three Countries

Case studies are built comparing how project management and project governance are understood and developed in Spain, Sweden and Taiwan. For building the case studies, interviews with experts and secondary sources are used.

2-Project Governance Principles

Project Governance Principles including both hard and soft categories are identified for Spain, Sweden and Taiwan. The objective is to understand which principles are actually applied and which ones would be desired but are not applied for effectively governing their projects. For identifying them, having interviews with experts are combined with a round of interviews with IT Project Management in these three countries.

3-Result of our Studies

Finally, the results are put in relation with the national culture dimensions and all other possible influences detected during the study. The influence of national culture dimensions in Project Management, Project Governance, and Project Governance Principles, both structure and behaviour are analysed. Also any other influence spotted during the analysis is included in the study’s final conclusions.

4-Limitations

We decided to refer only to project governance, instead of bigger portfolio, programme, and project structure. We also try to separate the concept of national culture from other national characteristics, like legal and economic factors, without ignoring the influence of the former on the latter. We need also to limit the geographical and industrial area. Three particular countries, Spain, Sweden, and Taiwan and an industry, the IT Sector,
have been selected. IT development adopted Project Management in a very early stage of the industry. They have been always related. Nowadays almost every IT company works by projects. IT can be considered as one of the main constituencies of Project Management together with engineering and the military sector (Smith 2012, p.2). However, in spite of this interest in Project Management, the IT industry is well known for its high degree of project failure, which has not triggered a study of project governance in the industry (Marnewick et Labuschagne, 2010, p. 661). Therefore, focusing our study on IT increases this thesis’ interest and usefulness. This study is also limited to one sector because our study is not interested in the differences between industries. Instead, our study is looking for explaining the effects of national culture.

1.4. Thesis Disposition

1.4.1. The Chapters at a Glance

Chapter 1: Introduction

The introductory chapter aims to show the reader the relation between context and projects, and how the structure and rules of the later are influenced by the former. This chapter discusses the need for setting up governance structures in order to facilitate project success. It also explores how the recent developments in the Project Management field have favoured the interest in these structures. The current uniformity of Project Management practice in contrast to its never-ending expansion to new sectors and cultural realities is also discussed. These elements conduct the readers to the research question defining the problems identified and the objectives of the thesis. Finally, the limitations of the study and a guide for the rest of the thesis are included.

Chapter 2: Methodology

In this chapter, the methodological issues of the research will be discussed. First, we will introduce ourselves which includes our background, our interest in this study and how these personal factors influence our study. Second, the ontological and epistemological options being made by us will be discussed in relation to the previous section. Third, the construction of the theoretical framework, including the acquisition of relevant literature, will be discussed. Fourth, the selected research methods, the concept of case study and the process of interview will be analysed. Final, the section will include the ethical issues of the study and its analysis.

Chapter 3: Theoretical Framework

In this chapter the theoretical framework of the research will be established. First the evolution of Project Management as a discipline is discussed. Then the concepts of governance, corporate governance, and Project Governance are introduced. Project governance is presented here as a complex system influenced by the context of the project. A particular yet powerful element of that context, national culture, is here amply described. Finally the way national culture and project governance are related is presented in a theoretical framework.
Chapter 4: Introducing Spain, Sweden, and Taiwan

This chapter introduces the context of our study. First it is argued why Spain, Sweden and Taiwan were selected. Second, a profile of the three countries is presented. The profile includes a brief description of the country history and the main socio-economical characteristics of them. The qualities of public governance indicators of the countries are also briefly addressed. Finally with the information obtained from the first phase of the empirical study the situation of the Project Management field and the Project Governance concept in the country are discussed.

Chapter 5: Interviews with Project Managers

The results of the study conducted on companies of the three selected countries, Spain, Sweden, and Taiwan are here presented. The results are separated by country, company, interviewee and theme. Two are the themes addressed in the interviews, Project governance systems in the interviewee’s company, and the project governance principles on which the system is based. For every country also a summary with the project governance principles identified in the interviews is also included. These principles are divided between principles considered as ‘desirable’ by the respondents and principles actually present in the companies studied.

Chapter 6: Analysis

The information obtained from our empirical study will be combined and analysed according to the three objectives of the study. The analysis will be, therefore, divided into three parts. First, we will analyse the different Project Management and governance systems used in Spain, Sweden, and Taiwan. The objective of the first part is to identify patterns and try to understand later if the relation between Project Management and governance systems with national culture exists. Second, the principles used for designing the governances systems will be studied. Finally, we will try to understand how national culture influences these governance systems and principles which is also our third objective. Our aim of this study is to verify if the dual (structure and behaviour) relation between national culture and governance principles presented in the theoretical framework is confirmed by the empirical data. Also we will try to explain how this relation works and which cultural dimension matches which types of Project Governance and Project Governance Principles.

Chapter 7: Concluding Remarks

This chapter will reflect on whether the study has been able to answer the research question initially formulated, and to what extent. For answering that question, the contributions made by the study are discussed. A reflection about those contributions is also included. The results obtained have a series of implications, for practitioners in Project Management, especially decision makers; for future research, in the fields of Project Management and Project Governance; and for society in general. All of them are here explained also.
Chapter 8: Study Assessment

This study is planned and executed carefully. A multi-level design has been carried out in order to add trustworthiness to the results. Once everything is completed, we will try to analyse retrospectively the level of quality which has achieved and the possible limitations of the design, execution, and methods which are selected by us. It does so assessing three quality measures: methodological rigour, congruence of the research design, and interpretive rigour. Finally, the conclusion will be drawn.
Chapter 2-Methodology

In this chapter the methodological issues of the research will be discussed. First, we will introduce ourselves, our background, what is our interest in this research and how these can influence our work. Second, the ontological and epistemological options being made by us will be discussed in relation to the previous section. Third, the construction of the theoretical framework including the acquisition of relevant literature will be discussed. Fourth, the selected research methods, the concept of case study and the process of interview will be analysed. A final section will include the ethical issues of the study and its analysis.

2.1. Preconceptions

In the last months we have been carrying out the study described here. We have done it in our condition of Masters in Strategic Project Management European (MSPME) students. MSPME is a special program organized by the European Union and three universities in Europe, Heriot-Watt University (Edinburgh), Politecnico di Milano (Milan) and Umea University (Umeå). This program provides students’ knowledge and training in project and strategic management; besides, this program is composed by students from multiple nationalities. One of us is from Spain where the governance failure in both public and private entities in the last years has been a disgrace. Spain now ranks 40th in the Global Corruption Index (Transparency International, 2013), which is one of the last Western Europe country (Sweden ranks 3rd, for example). Some trends can be observed in transparency and corruption rankings in regional (cultural) clusters. For example, all Nordic countries are among the top five in that index. The other of us is from Taiwan; she has been educated in a cultural context with a strong presence of traditional hierarchies and Confucian ideas. This tradition influences the way how people behave towards power and how business and institutions are governed in Asia. Both of us have been living, working and studying abroad before this program. We both have experimented how different personal perspectives can be when any topic is filtered by our cultural preconceptions. Therefore, we want to explore those national cultural differences and their relation within our study field, Project Management and governance, particularly focusing on Project Governance.

The worldview of a researcher is influenced by her/his personal experiences but also by the history and culture of the context where he/she has been brought up (Bryman & Bell 2011, p. 29). There are some cognitive similarities between people with the same nationality and between the decisions made by the same person (Kozhenikov, 2007, p. 464 & p. 469; Dewberry et al., 2013, p. 783). It is also true that our worldview influences what problems need to be addressed or observed. It can also influence the interpretation of the results obtained from a research work and which implications of those results are privileged. As Freeman et al. (2007, p. 312) indicate, “In social science, the way we talk frames the reality around us”. In our case, it can be argued that our experience in the last one and a half years has forced some conversation topics on us. We are constantly comparing how “things are done” in our country against the countries of our study colleagues. This talk can create a bias to see cultural differences in every action. We will try to clarify the correlation between these perceptions and how the research is conducted and interpreted in the following sections. The intention of this study is that the reader can
understand clearly and in a transparent way why some choices and interpretations are made.

2.2. Research Philosophy

2.2.1 Ontology

Ontology explains how the researcher thinks about the reality (Saunders et al., 2009, p. 110). It also determines to what extent reality is considered observable or if it is just the product of the researchers’ interpretation when they are interacting socially. The orientation of a research project can be completely different depending on the researcher’s beliefs. Morgan (2007, p. 57) argues that researchers tend to stick to a set of beliefs that limit their options when they are observing reality. These limitations cause difficulties for researcher to understand some real situations. As a consequence, if the philosophical fundamentals of the researcher are not sound, mismatches will be created between his/her ideas and the empirical evidence obtained from the research (Longshore Smith, 2006, p. 192). These problems are presented in both dominant paradigms of social sciences, positivistic or subjectivist. A positivistic reliance on causality results in information loss and does not allow observing the complexity of reality. On the contrary, a completely subjectivist vision of reality means that is impossible to establish any science. Morgan (2007, p. 68) proposes pragmatism as the exit for this debate. It is necessary to look for shared meanings between different groups. Creating these shared meanings demands reaching an agreement on to what extent two groups can understand each other. We share Morgan’s (2007) point of view. We consider it is necessary to approach the observation of reality without a prefigured position in order to contribute to scientific knowledge. According to the definition of Morgan (2007, p. 68), this position can be considered as pragmatic; but it also can be included in the critical realist approach (Longshore, 2006, p. 193), which allows the interpretation of a situation without neglecting the existence of the subject of study.

The topic of this study tries to understand the influence of national culture in project governance. The study’s topic also shows an interest in the context surrounding the social constructs around us. In this case, the context is around a project. Within a project, situations can be explained in diverse ways by individuals due to their different interpretations. On the other hand, those situations are contextualised within social constructs, institutions. Institutions are created socially by people taking a long-term perspective. These elements are based on ample consensus. Even accepting the possibility of change in their nature, they can be an object of study for themselves after a transparent and careful conceptualisation is being conducted. Critical realism allows studying this duality as it recognises the existence of a relation between structures and human agency and interpretations. This approach matches also the systematic nature that we recognise to the concept of project governance. Critical realism considers the successive events observed as a constant interaction of innumerable elements and mechanisms (Longshore, 2006, pp. 202-203). We accept that those elements can be interpreted differently by the stakeholders in the system. Accordingly, the whole purpose of the system can vary for its different actors. However, those parts exist. That is the reason why the study of governance in this thesis is divided into the governance system structure and the way the actors interact with that structure. The idea of giving more importance to the interpretation of an element or the description of it only impoverishes the research as both dimensions are present in reality. Different levels of reality can also be interpreted in a different way (Long et al. 2000, p. 193). We agree with Long et al. (2000, p. 193), that different levels
of context, history and the possibility of changing patterns coexist in business studies. That is also the main ontological proposition of the thesis. Probably, assuming that view as ours, we are losing simplicity or generalization capacity but the only way to achieve those characteristics would be reducing the accuracy and realism of the study rendering it effectively useless (Weick, 1999, p. 801).

2.2.2 Epistemology

Once the research question is posed, it is necessary to ensure the coherence of the other elements of the study working for answering that question. These study's elements include the objectives, strategies, methods and used tools (Saunders et. al., 2009, p. 323). The unfolding of all of them starts with the epistemological choices of the researchers. Epistemology guides how knowledge can be acquired by the researcher (Saunders et. al., 2009, p. 151). As being explained by Morgan (2007, p. 67), the emphasis on these options has to be put in workability and coherence. Morgan and Smircich (1980, p. 491) argue that perhaps the divide between objectivism and interpretivism is too simple. They favour a pragmatic approach based on abduction which adapts the way knowledge is acquired to the needs of the study conducted. In our study, a more interpretivist epistemology can be observed. We do not negate the possibility of balancing it also with more positivist elements. However, this study, its research method, and its tools follow a more interpretivist point of view. Knowledge is obtained from the interpretation of the personal exchanges with our study’s interviewees. This selection is justified by the fact that cultural contexts are mainly shaped by the personal experience of its members. It has consequences on how we will treat the data collection, analysis process and how theory is positioned in our research.

2.2.3 Induction/ Deduction

Theory comes at the beginning and at the end of our study. This can be, therefore, considered as an abductive study. At the beginning, we try to test the supposed relation between two constructs against the reality observed; and at the end, we will try to interpret the results obtained from the observations obtained.

![Figure 1 Position of theory proposed. Source: Dubois & Gadde (2002)](image)

The Figure 1, above, represents the position of theory proposed by Dubois and Gadde (2002, p. 555). They try to systematically combine previous theory, in the form of a framework, current observation, and the elements contextualising the study. Our treatment of theory is similar to that of Dubois and Gadde (2002) and also the one used
by Müller et al. (2013, p. 32) who also studies project governance with the following three steps. First, the creation of a framework based on previous theory; second, the usage of framework as an observation tool; finally, the establishment of new knowledge from the observation.

2.3. Building a Theoretical Framework

When designing a theoretical framework for the research, the authors need to look for the best way to structure all the information that the research will produce (Lauckner et al., 2012, p. 7). The building of the theoretical framework as it happens with the research question is an iterative process based mainly on a literature review combined with the communications with the authors of some of the articles selected for the review.

2.3.1 Choice of Theory

Our thesis topic can be split into two parts which are project governance and national culture. For avoiding obtaining disjointed results, an online shared document was created and each partner would search materials for all the relevant concepts but from different perspectives. The work described in this report looks at the key concepts from a Project Management perspective and from a culture perspective.

Due to the training received in our programme, mainly in one academic field, strategic Project Management, we decide to search the papers relating to project governance from a more Project Management focused perspective. We start checking the most relevant business research journals ranking developed by the Spanish National Research Council (CSIC, 2014). From the research result, we narrowed down them to the thirty most relevant business management journals in the last five years (Appendix 1). Among them only one specific Project Management journal is found, the International Journal of Project Management. The closer two Project Management-specific journals to the top thirty of the ranking were the Project Management Journal and the International Journal of Managing Projects in Business. These three journals are widely recognised as leading outlets for publishing project-specific academic research (Ahola et al., 2013, p. 1322). A separated search is run for those three given the PM perspective adopted.

We used three main concepts, national culture, governance and project governance, to do the searching. However, national culture and governance are very broad concepts; therefore, both of them were searched only in the project-specific journals, which are justified by the Project Management perspective. Project governance was searched in all the journals selected from the ranking. The inclusion of the word ‘project’ also limited the possible results. The other themes included in the theoretical framework are project, Project Management, and project manager and governance principles. This group of themes is studied according to the information from the papers obtained searching the three key concepts which have been mentioned here. We selected about thirty articles for the concept of ‘National Culture’ and about forty for the group of ‘Governance-Project Governance’. Then the selection of articles was refined looking at the abstract/introduction. It is also interesting to note that running the search for the key three concepts; a relation can be found between them as a considerable number of articles appeared in two of the separated searches.

On the other hand, we decided to use wider searching for national culture. One of the reasons is none of us has academic background of culture; therefore, we decided to search for three main concepts, national culture, governance and project governance, in order to
find as many as relating papers as we could, and also to try to avoid the bias due to our unfamiliarity with the topic of culture. Furthermore, we noticed that there have been numerous studies about the relation between national culture and business. Most of them use classical theories of national cultures, for examples Hofstede’s and Trompenaars’ cultural dimensions. Therefore, we decided not to set any limitation when we looked for papers related to national culture. All the papers being used in this part are found through the accessible search engines at Heriot-Watt University’s library and Umeå University’s library resources. The main data bases of these two universities include EBSCO HOST, Emerald, Science Direct, SAGE Journals etc. The search words are used both in general and in specific combinations, for instance, culture, national culture, culture and decision making, governance, culture and governance, international management etc. Besides, additional papers are also found through the list of the references from the already selected articles. Other additions have been made by using some of the core readings of the subjects studied in the MSPME programme. The main findings from those articles are explained in the theory chapter. Although we use two different ways to search these two topics, project governance, and national culture; however, we obtain many coincidental sources which are overlapped, for example, the papers from prof. Ralf Muller. This result ensures and strengthens the correlation between project governance and national culture.

2.3.2 Sources Criticism

When selecting materials for building our theoretical framework, we set some restrictions in order to improve the quality of the final product. All the papers used by us in the theoretical framework are obtained from peer reviewed journals. The use of non-academic sources, information from interest groups like the Project Management Institute or the APM, has been minimised and it is almost inexistent with the exception of some definitions of project and project governance. The novelty of the concept of project governance makes that most of the articles used are very recent. This improves the relevance of the study as it shows the current interest in the concepts here studied. In the case of projects and Project Management, these are concepts well known much before the last decade. However, the recent interest for combining the traditional standard-based view of Project Management with other fields of research, like social sciences (Sommer et al., 2014, p. 971; Small & Walker, 2011, p. 389), also makes that most of the articles referenced for these concepts are also very recent. On the other hand, culture references are less recent as most of the articles referring to cultural dimensions directed our study to the seminal works of already classical authors like Trompenaars and Hofstede.

The articles selected for building the theoretical framework present a series of limitations. As it is stated in the theory chapter, most of the articles referred to project governance are based on works related to the so called ‘mega projects’ or to projects promoted or regulated by public institutions of different countries, especially energy and transport infrastructures (Klakegg, 2008; Klakegg, 2010; Locatelli et al., 2013; Miller & Hobbs, 2005). However, among the complexity factors identified in those works, the presence of culture is common to any social interaction, and in this case to any project. Other elements, like technical or contractual complexity, could be moderated by the study of other sectors or businesses but the human factor is common to any project (Walker et al., 2008, p. 103; Mesly et al., 2014, p. 80). Our study is based on the different national cultures of three countries, Spain, Sweden, and Taiwan. However, the selected articles for the theoretical review are all written in English. An effort has been made in the Spanish side to review the different proceedings of the last decade AEIPRO, the Spanish associate to IPMA. However, from the results, we noticed there are not so many researches about the topics
of National Culture and Project Governance. More promising could have been the study of material in Swedish, given the country tradition in Project Management (Hällgren et al. 2012, p.696). Unfortunately none of us can read Swedish at the required level. Besides, we have also tried to find some papers which are focused on discussing the relation between national culture and governance in Taiwan. However, we can find limited papers, even in Mandarin/Chinese. Finally, two of the main sources inspiring our framework come from outside the Project Management literature, and also outside the business management field. The institutions theory of Hall and Soskice (2001) can be located in the field of political economy, and the work of Conant and Ashby (1970, p. 89), about systems regulation is centred on cybernetics. However, this circumstance answers to the need of finding ways to understand the relation between national culture and a complex, and relatively novel, element like project governance.

2.3.3 Limitations of the Framework

Building a framework prior to the evidence collection can have some limitative consequences for the study. First, it could have been be recommendable to build the framework as the data is being collected. Acting in that way, researchers can ensure a better match between data and theory. Additionally, imposing a priori ideas in the framework, like the existence of governance principles, can reduce the possibilities of data collection (Cassell & Symon, 2004, p. 165). However, in our study, the presence of the framework is intended to ease the observation of the concept project governance. The data collection system, for example interviews, is designed to be open enough for obtaining additional information about how project governance is understood. This is important given the small degree of formalisation of the concept project governance (Locatelli et al., 2013, p. 1398). Therefore, the framework has to be understood as an observation tool more than a constraint on the research.

2.4. Research Design

Research design is “the logical sequence that connects empirical data to a study’s initial research questions and, ultimately, to its conclusions” (Yin, 2014, p. 26). The way a study is conducted has to be coherent with the ontological and epistemological positions of the researchers (Chetty et al., 2014, p. 822). At the same time, the final research design is also the result of a dialogue between the different feasible methods and the need to address the topic studied (Lauckner et al., 2012, p. 4). In this sense, the best selected design, from a pragmatic perspective, is the one that solves the research question. But it has to be done in a congruent way. In this case, we have tried to accumulate empirical data from as much as possible sources to understand how project governance can be affected by the national culture of the project team.

2.4.1 Method Fit

According to the research fit continuum proposed by Edmondson and MacManus (2007, pp. 1158-1159), the design of a research study has to be dependent on the degree of development of the field researched. In general, the less known is the field the more open ended the questions need to be. Therefore, bigger possibilities exist of learning as the research advances. Taking into account the information obtained during the development of our theory framework, project governance can be considered as a recent concept. A concept that has raised great interests in the last decade (Klakegg, 2008, p. 28; Müller et al., 2013, p. 1321) but that still lacks a clear and common
vocabulary (Klakegg, 2008, p. 28; Müller et al., 2013, p. 31; Ahola et al., 2013, p. 1321) and needs to be researched further (Locatelli et al., 2013, p. 1398). In the case of the influence of national culture on business and corporate governance, a whole body of knowledge has been built with the studies of classical scholars, like Hofstede and Trompenaars. These studies also became popular in the field of Project Management (Marrewijk et al., 2008, p. 591). However, they can be found related to Project Governance only in some comparative or individual countries studies (Shiferaw et al., 2012; Guo et al., 2013). Therefore, project governance and national culture have different degrees of research maturity. The nascent nature of project governance research pushes our research to a zone between the nascent and intermediate point of the continuum (Edmondson & McManus, 2007, p. 1160). This view, of project governance as a nascent not so well known concept, is shared by the main Project Management communities of practice. Several communications with experts from the PMI and IPMA in the countries studied confirmed this extreme (P. Lundgren, professional communication, 18 November, 2014).

2.4.2 Qualitative Approach

Putting into relation two existent constructs, project governance and national culture, with different degrees of theoretical maturity, and scarcely studied together our research question locates our study in a nascent to intermediate level of theoretical development. According to the theory-research approach continuum proposed by Edmondson and McManus (2007, p. 1160), in order to test the relation proposed, the approach recommended is a mix between qualitative and quantitative. However, given the lack of definition of the concepts of project governance and project governance Principles, especially in a multicultural context, it is also necessary to be open to any new information present in the research process. As a consequence, qualitative methods are privileged in this research. Qualitative methods allow for a better contextual understanding (Bryman & Bell, 2003, p. 302), which is a key for addressing the research question. National culture is by definition part of the context of any business endeavour (Daniel et al., 2012, p. 368).

2.4.3 Interviews

2.4.3.1 Creating the Interviewing Process

Interviews can be considered as the most powerful data collection tool for qualitative methods (Lechuga, 2011, p. 251). We opted for semi-structured interviews. Our interview design is coherent with the methodological fit model proposed for Edmondson and McManus (2007, p. 1160). The interviews can be considered as semi-structured with a range of themes or topics open for discussion but with some elements about governance principles and culture that cannot be missed. Qualitative interviews, not completely structured, allow us to obtain a rich picture of the context from the free narration of the interviewees’ experiences. This depiction of the social context is critical for understanding social constructs like national culture. On the other hand, the need for some degree of structure is justified by our lack of research experience which can render the conversation useless (Cassell & Symon, 2004, p. 15).

The base for the interviews, both for experts and practitioners, is the work of Bekker and Steyn (2009, p.86). These authors develop a set of interviews trying to define the concepts of governance and project governance among national experts in their country, South
Africa. The final product is influenced by the advice of our supervisor (Näsholm, personal communication, November 2, 2014) and our e-mail correspondence with prof. Jonny Klakegg (personal communication, November 2, 2014) and prof. Ralf Müller (personal communication, October 16, 2014). Our supervisor recommends us to reduce the level of structure of the interview, triggering a research about principles for qualitative interviews. Jacob and Ferguson (2012) make simple recommendations about how the question shall be formulated. We followed their advice making questions more open-ended and trying to create more expansive questions where unexpected data could arise. This element is coherent with the nascent nature of the concept of project governance explained before. We also tried to reduce the number of questions and phrasing them as simply as possible (Cassell & Symon, 2004, p. 15). We added also questions about the challenges found in their practices by the interviewees incorporating the concept of “Obstructive Behaviours” used by Lechuga (2011, p. 258). This author uses this concept for analysing the obstruction to the research by the company but we adapted it to the daily practice of governance. Prof. Klakegg (personal communication, November 2, 2014) insists in the necessity of asking in what way the identified differences affected the system. This has to be done based on illustrative histories which explain what the interviewees experimented in their work. Their narratives transport the cultural values and norms we need to identify (Lechuga, 2011, p. 261). Referring to culture, prof. Ralf Müller (personal communication, October 16, 2014) recommended us to embed the national cultural dimensions in the interviews. We have done it by taking notes of the question used by Hofstede et al. (2010, p. 72, p. 170, p. 217, p. 251) that we considered relevant for governance. They are not included as questions but we kept them in the list of topics not to be missed, also in order to keep the interview focused (they appear in italics in the interviewers guides).

Finally, a qualitative interview has to be necessarily conversational but it needs to keep focused on its purpose (Lechuga, 2011, p. 266). Inspired by the work of Hampshire et al. (2014), we decided to actively engage in the conversation with the interviewees. Especially in the case of the experts as the concepts discussed are not as particular to a company as with the project managers. We allowed ourselves to talk about Project Management and project governance with those experts. However, in the case of the project managers the level of intersubjectivity was much reduced and our role as interviewers was limited to control the time of the interview and to steer the speech of the project managers towards the themes of the interviews.

2.4.4 Research Strategy

Drawing from the experience of Chetty et al. (2014, p. 821), in order to extend case studies to different countries, our study is divided into two steps which include case studies and practitioner interviews (Figure 2). The first step answers the objective of characterising Project Management and project governance in Spain, Sweden and Taiwan. The second one looks for the project governance principles of companies in the three countries. The combination of them with national culture dimensions allows us to answer to the third objective of the thesis and to answer the research question.
First Step: Case Studies

The first step of our research strategy is having case studies of our targeted countries, Spain, Sweden, and Taiwan. There are three objectives of this step. One is reducing the uncertainty about the study as it is very open to interpretation in the beginning; another one is obtaining contacts and potential respondents across the countries studied; and the last, but not least, one is ensuring a deep understanding of the country situation regarding the topics of the study (Chetty et al., 2014, p. 822).

Each case study is composed of two categories. In order to understand the Project Management, one of the categories is referred to the results of experts’ interviews from these three countries. These experts are supposed to be knowledgeable about the topic of the study (Project Governance) and the project governance situation in their countries. The other category is based on the literature reviews which include articles and secondary sources. The result of the first step is represented in the Chapter of Context (Ch.4).

Second Step: Practitioners Interviews

The second step of our study is based on the qualitative interviews with several project managers from our three targeted countries, Spain, Sweden, and Taiwan. The use of this variety of sources and perspectives is intended to increase the trustworthiness of our study (Lauckner et al., 2012, p. 14)

2.5. Case Studies of Countries

The interaction between a phenomenon and its context is better understood if rich information is obtained from a variety of sources (Dubois & Gadde, 2002, p. 553). This is the basic definition of a case study. Case studies are useful for addressing the study of complex phenomena (Yin, 2009, p. 18). They are well suited for answering the ‘How?’ type’s questions as they draw information from many sources (Lauckner et al., 2012, p. 4). Additionally, they match an abductive approach as the one we defend for this research (Eisenhardt & Graebner, 2007, p. 26). In the case of this study, the three countries, Spain, Sweden, and Taiwan, are studied with a combination of secondary data acquired from the preliminary research and the use of interviews with a group of ‘national experts’. The secondary data includes information from the communities of practice (PMI, IPMA, Projektforum etc.), international institutions, like the World Bank, and the work of
The interviews with the experts deal with the status of Project Management and project governance in their respective countries. Chetty et al. (2014, p. 822) defend the use of case studies in multinational studies for ensuring a previous deep understanding of the country situation.

### 2.5.1 Secondary Sources

Once the topic is decided and the first draft of a research question outlined a preliminary work started. There are three elements of the research project that we want to include: Project Management, Project Governance and National Culture. The websites of the main communities of practice are inspected (Appendix 2). The objective is to understand in which point is the practitioners’ interest in the topic, and to look for materials for contextualising our study. Additionally, was also use the result of our researching for looking for possible candidates for the expert interviews and companies that could be used for the planned case study. The following websites are visited by country.

The number of potential experts to be contacted and the answers received are explained in this section describing the experts’ interviews. The theoretical framework is built in parallel. We also contacted some of the articles’ authors (Appendix 3) as we were reading, in order to have clarifications of their researches and to look for synergies with our study. We obtained answers from all the experts; and in the case of prof. Ralf, the collaboration is even further developed. We interviewed him as a part of the expert’s contingent for Sweden. The building of the theoretical framework is explained in the following section.

### 2.5.2 Experts Interviews

#### 2.5.2.1 Selecting Respondents

During the first step of our study, websites from the main communities of practise are reviewed. These website are used as a source for obtaining potential respondents for our experts’ interviews. For this purpose authors present in the articles analysed while constructing the theoretical framework of reference were also considered. The profiles selected were of experienced practitioners, academics or with a mixed background. They shall have, in any case, a long experience dealing with projects. Within each country the respondent’s profiles need to be balanced between practice and academia. The original idea was to contact as many experts as possible. Even if they were not available, the possibility existed of obtaining from them companies to be contacted or other materials.

#### 2.5.2.2 Respondents Selection Criteria

As mentioned in this chapter, we adapt semi structured interviews for our qualitative research method. There are three criterions we concerned which are nationality, the experience of Project Management, and the interest of Project Management

**Criterion 1: Nationality**

The national experts obviously need to be nationals of the countries selected. International experience out of the country or collaboration with foreign firms or institutions is also appreciated. It allows the respondents to establish comparisons.
Criterion 2: Project Management Experience

Experience is both in the academic and the professional life. Mixed frameworks are preferred. In any case, if some of the selected experts are purely ‘professional’ or ‘academic’, the other ones need to have a different background to compensate.

Criterion 3: Project Management Interest

As we will explain in the next section (criticism of selection criteria), the use of members of communities of practice like IPMA or the PMI can have negative effects on the research. Members of these groups have the risk of focusing on just in their group standards. However, at the same time, it shows interest in the discipline and most probably networking capacity. This is useful for us as we are trying to obtain information about a ‘national’ context which can be broad and variable.

2.5.2.3 Potential Respondents

Spain
Appendix 4 Potential Respondents (Experts)

Sweden
Appendix 4 Potential Respondents (Experts)

Taiwan
Appendix 4 Potential Respondents (Experts)

2.5.2.4 Respondents Selection Analysis

In order to contact suitable interviewees for the first phase, interview with Project Management knowledge experts, we decide to search online and find the contact list on several Project Management institutions, for example PMI. However, except Sweden, we do not get high positive responses. The number of positive for the interviews with Spanish expert is not so high, two cases in Spain for schedule reasons. In the other cases, there are two alternatives, either a positive answer or no answer at all. It is especially surprising the lack of answer by AEIPRO which is the Spanish associate of IPMA, which is located in Valencia, the Barcelona PMI Chapter or the Andalusian Project Managers Association. Those are organisations whose objectives include the dissemination of research and the promotion of Project Management. It can be argued that given the strong regional cultures present in Spain having interviewed people from diverse regions could have increased the trustworthiness of the research. Equally in Spain only members of the PMI were interviewed. In spite of their broad experience and education, it can be argued that this only perspective narrow the picture obtained from the research. In the case of Sweden and Taiwan all the potential respondents contacted us back positively.

Comparing to other countries, for example Spain, PMI-Taiwan is relatively new organization for Project Management. It was founded in 1999 but only became an official registered organization in Taiwan in 2003. Due to lack of contact details which we can find on PMI-Taiwan website, we decided to take another approach, using the keywords, “Project Management in Taiwan”, “Project consultant in Taiwan”, we found the advertisement of promoted congress, which was arranged by Feng Chia University in
Taiwan and PMI-Taiwan. From its website, we got the speakers’ list of the congress. Therefore, we began online research with the names of speakers. Besides, we also found some blogs with the article relating to management and projects running by individual or private companies. Therefore, we also sent them emails inviting them to have short interview (30 to 45 minutes) with us. However, we did not receive all responses, no matter with positive or negative answers. In the end, we got reply from two experts from PMI-Taiwan and one reply from a consultant company which was founded by two Taiwanese working in the U.S. before but setting up a consultant company in Taiwan in 2007. However, due to disagree with the relation between project governance and national culture, the consultants from this company did not accept the interview invitation with us, they wrote few sentences with their arguments about project governance in mandarin through an email.

Language selection can be a problem. The research is mainly conducted in English. However, English speaking is not the criteria for us as we wanted to reach the biggest number of potential respondents. At the time when the first step of the research started, the level of uncertainty around the research can affect the understanding of the concepts used in the research and how they are understood (Chetty et al., 2014, p. 820). This risk can be mitigated by the fact that we are talking about ‘experts’ who are supposed to manage a common Project Management language. This situation creates a secondary risk. Given the research strategy, starting looking to communities of practice websites, we have an over reliance on people related with the Project Management Institute. There is the risk that the experts strongly linked to the PMI have a mechanistic vision of projects simplifying the practices of Project Management (Bredillet, 2008, p. 239; De Bony, 2010, p. 173). This possibility is reduced in two ways. One is by the long experience accumulated by the expert consulted, also in international environments. The other one is because they are mixed with other experts also with a more academic background. The objective of our selection is creating a mixed picture with different levels of expertise in order to increase trustworthiness.

2.5.2.5 Experts Interview Structure

Semi structured interviews are what we use for our qualitative research in our study. Having interviews with experts is included in the first step of research strategy. There are three themes including in the experts interviews, Project Management in your country, project governance in your country, and project governance principles.

Theme 1 - Project Management in your Country

This first theme has the objective to understand the countries’ degree of Project Management maturity. The development of Project Management can help to understand the level of refinement of project governance system used in the country. Also the way Project Management is used and understood offers useful information about the cultural influence.

Theme 2 - Project Governance in your Country

The concept of project governance is not extensively developed. This theme is intended to clarify what is understood by ‘Project Governance’ in the different countries and to learn how questions can be made about it in the second phase. It also addresses the degree of formalisation that is considered standard for Project Management decision systems in the countries studied.
**Theme 3 - Project Governance Principles**

This last theme tries to advance what will be the second part of the research. The overlapping is intended for increasing the information about project governance Principles, which are prioritised and how they are understood. It also could help us to be prepared for the possible answers to be received in the second part of the research.

There is a question guideline of expert in the Appendix 5.

**2.5.2.6 How were the interviews**

In this step of research strategy, we have interviewees with knowledge management of Project Management, whom are referred to experts in our study (Table 1). These experts have different jobs; however, the same feature of them is they all have trained with Project Management knowledge, including having certificate of PMP, teaching project etc. In Sweden, we contacted Svenskt Projektforum in order to get responses. This institution replied us with two answered surveys. Due to the confidential agreement between Svenskt Projektforum and the respondents, therefore, we did not know the names of respondents. In our study, we refer these two surveys Svenskt Projektforum I (SPI) and Svenskt Projektforum II (SPII). Moreover, in our study we are going to use family name as we refer certain expert.

<table>
<thead>
<tr>
<th>Name</th>
<th>Certification/ Academic training of Project Management knowledge</th>
<th>Occupation</th>
<th>Interview Way</th>
<th>Length of Interview</th>
<th>Language</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Spain</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fernando Ley</td>
<td>PMP, PMI Member (Madrid Chapter, Board Member)</td>
<td>Engineer</td>
<td>Skype Interview</td>
<td>1 Hour</td>
<td>Spanish</td>
</tr>
<tr>
<td>Jordi Teixido</td>
<td>PMP, PMI Member (Barcelona Chapter)</td>
<td>Independent consultant in Kion (IT industry)/ Univ. Professor</td>
<td>Online without video</td>
<td>1.5 Hour</td>
<td>English</td>
</tr>
<tr>
<td><strong>Sweden</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tomas Blomquist</td>
<td>Lecturing area: Project Management</td>
<td>Professor/ Umea Univ.</td>
<td>Face to Face Interview</td>
<td>45 Minutes</td>
<td>English</td>
</tr>
<tr>
<td>Svenskt Projektforum I</td>
<td>IPMA</td>
<td>Executive Director/ Charity organization</td>
<td>Written Interview</td>
<td></td>
<td>English</td>
</tr>
<tr>
<td>Svenskt Projektforum II</td>
<td>PMP</td>
<td>Head of PMO/ Swedbank</td>
<td>Written Interview</td>
<td></td>
<td>English</td>
</tr>
<tr>
<td>Ralf Müller</td>
<td>Member of PMI and IPMA</td>
<td>Professor/ Norwegian Business School</td>
<td>Skype Interview</td>
<td>45 Minutes</td>
<td>English</td>
</tr>
<tr>
<td><strong>Taiwan</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Barry Hsiung</td>
<td>PMI Taiwan</td>
<td></td>
<td>Skype Interview</td>
<td>45 Minutes</td>
<td>English</td>
</tr>
</tbody>
</table>
Table 1 Interviewees - experts, research strategy step 1

2.5.2.7 How the Interviews were processed

All the interviews are recorded in order to be transcribed. The transcription of interviews does not only help to organise the analysis but also allows us to obtain new pieces of information as the process of review advances. The result of these first groups of interviews is presented in the Chapter 5, Interviews with Project Managers. The information obtained will be used for complementing the context chapter (for the first two themes of the interview, related with the situation of the country). The last theme, governance principles, is analysed in the Analysis chapter together with the second group of interviews (project practitioners).

2.5.2.8 How was the Analysis Method

The different themes of the interview with experts are used for different purposes. The first two themes are used for the context chapter. The context chapter combines the information obtained from this analysis with secondary sources for creating the case studies about Spain, Sweden and Taiwan. The other theme, project governance principles, is used also in the analysis chapter. However, all themes are analysed using the same techniques. Attributional coding is used by us. The idea is to establish a causal relation between the circumstances commented by the interviewees and the cultural dimensions as defined by Hofstede. For the first two themes, the situation of Project Management and project governance in the country, the results will be basically descriptive. The third theme will be analysed more deeply with the same criteria of the interviews with the practitioners.

2.6. Practitioners Interviews

2.6.1 Selecting Respondents

We have sent several emails to several companies in these three countries. Most of these companies were selected because, including personnel which adapted to the respondents selection criteria, we had personal contacts. The way of getting contact can be divided to two categories. One is searching on internet; and the other way is based on our personal network/contacts. No matter in which countries, we all faced the situation of non-response. We got three replies from Spain, three replies from Sweden and four replies from Taiwan. However, we noticed that these responses, apart from one response(practitioner SWE3) from Sweden, were all being contacted via personal contacts, in the words, we got in touch with them due to relationships with key personnel. There can be several reasons behind responses from other companies was scarce. One of the reasons can be the economic situation (J. Teixidó, personal communication, November 14, 2014). According to Teixidó (2014), the reason for such a degree of no answers was considered to be related with the economic situation in Spain. Companies in order to maintain competitiveness which could have reduced its workforce, people left in those organisations could be overwhelmed by the amount of work.

Among different interviewees, two of three Spanish respondents and two out of four Swedish respondents considered themselves as company managers, instead of being
solely project managers. On the other hand, all respondents from Taiwan think that sometimes they need to play multiple roles while they are working. For example, be in charge the task of sales. The profile of the project managers selected is basically decided depending on the companies where they are working. We were looking for IT companies with different sizes, ideally at least a small, a medium and a big company as defined by number of employees but, in any case, at least one small and one big company. The selection of the IT sector is related with four factors. First, IT is one of the main constituencies of Project Management and its use in the sector is ubiquitous (Smith, 2012, p. 2). However, and this is the second reason, in spite of being well known for the high degree of project failure, the IT sector has not received much attention on the study of project governance (Marnewick et Labuschagne, 2010, p. 661). Third, at least three of the ‘national experts’ contacted, prof. Ralf Müller (Sweden), prof. Tomas Blomquist (Sweden) and Jordi Teixidó (Spain), have backgrounds of working or researching IT projects and IT companies. Finally, this is the sector where we could obtain more personal contacts in these three countries studied for obtaining potential respondents. The selection of companies of different sizes is the result of our interview with prof. Müller (2014, personal communication, 17th November). Prof. Müller clearly differentiates the project governance arrangements in three different groups of companies which are being big, medium and small. We wanted to have comparable units of study in all countries in order to increase the trustworthiness of the research.

The bigger percentage of no responses from possible respondents corresponds to Spain. There were no companies answering negatively in any of the three countries. If they were interested they were answering positively. If not they were just not answering. In conversation with the Spanish ‘experts’ (J. Teixidó, personal communication, November 14, 2014), the reason for such amount of no answers was considered to be related with the economic situation in Spain. Companies in order to maintain competitiveness could have reduced its workforce. The people left in those organisations could be overwhelmed by the amount of work. A similar situation, with a lesser degree of non-respondents could be observed in Taiwan.

The number of interviews per country could be considered not enough for characterising a whole national culture. It can be argued that in qualitative interviews, especially referring to culture studies, the number of interviews is not that important as the entire interviewees share the same national cultural context. However, it is also true that in order to increase trustworthiness to the research a higher number of interviews and different points of view could have been added (Cassell & Symon, 2014, p. 16). Related to the first criticism, it would have been also useful to increase the number of points of view included. In our theoretical framework, we defined governance as the regulator of multiples actors in different levels of engagement with the project (Klakegg, 2010, p. 66). However, our research focuses on the experience of project managers. Among the Spanish interviewees, two of them were considered as company managers more than project managers, the same in Sweden with one of the interviewees. Listening to other voices (for example clients, team members) would increase the trustworthiness of the study (Chetty et al., 2013, p. 822). Both criticisms, number of respondents, and project managers’ point of view can be moderated by the previous presence of the interviews with the ‘national experts. Another possible criticism to the use of multiple countries can be the different meaning attributed to the thesis concepts in those countries (Chetty et al., 2013, p. 820). In Spain, Sweden, and Taiwan, the title of project manager means different levels of responsibility and autonomy. Perhaps they are not comparable but the differences observed can be also useful for understanding the consequences of different national cultures.
2.6.2 Respondents Selection Criteria

As mentioned in this chapter, we adapt semi structured interviews for our qualitative research method. There are three criterions we concerned which are nationality, the experience of Project Management, and the interest of Project Management.

**Criterion 1: Nationality**

All the respondents contacted are nationals of the countries studied, Spain, Sweden, and Taiwan. As it happened with the experts, previous international experience was welcome. Experience with foreign clients and multinational teams are good examples of real stories. In these narratives interesting information can be obtained (Lechuga, 2011, p. 261).

**Criterion 2: Project Managers**

We decided to focus on project managers for our company interviews. They are our units of research. No experience limit was established.

**Criterion 3 IT Industry:**

All the project managers contacted work in the IT industry, preferably in software development. IT industry is one of the main constituencies of Project Management. It also features very different ways of managing projects like the agile or scrum techniques. We did not make any requirement about it. Agile and traditional Project Management practitioners could be both included. The possibility of using different techniques and of using them differently between countries is also considered as a possibility for understanding cultural differences.

2.6.3 Potential Respondents

**Spain**

Appendix 6 Potential Respondents (Project Managers)

**Sweden**

Appendix 6 Potential Respondents (Project Managers)

**Taiwan**

Appendix 6 Potential Respondents (Project Managers)

2.6.4 Interview Guide

Interviewing practitioners is included in the second step of our research strategy. We use semi structure, like the interview we designed for the experts, for the interview with practitioners.

2.6.4.1 Practitioners Interview Structure

Semi structured interviews are what we use for our qualitative research in our study. Having interviews with experts is included in the first step of research strategy. There are two themes including in the experts interviews project governance, and project governance principles.
**Theme 1 - Project Governance**

This theme tries to highlight the different ways projects’ decisions are taken and controlled, the degree of formalisation of the decision system, and how it is structured. The structure of the system offers valuable information about the degree of consensus needed for taking decisions and the hierarchical levels that can exist when making decisions. The variability of these structures and the capacity of adaptation are also evaluated here. What is the role of the team? Which time horizon is used for making decisions? Or how the consequences for future relations are assessed? All these questions can create a rich picture of how the system really works and how company’s people relate to it.

**Theme 2 - Project Governance Principles**

This theme reflects which guidelines are considered as necessary for an effective project governance system. This theme encourages more the interviewee to express his/her opinion which cannot be as related to the national culture as it is not directly experienced by him/her. In order to understand the real consequences those ‘desired’ principles can have on the project a question is included about the main challenges the interviewee observes in his/her organisation to implement those guidelines or principles.

There is a question guideline of practitioners in the Appendix 7.

**2.6.5 How were the Practitioners’ Interviews**

The Table 2 below summarises how the interviews with the project practitioners were. Basic information about the length and format of the interviews is given.

<table>
<thead>
<tr>
<th>Name</th>
<th>Company/ Title</th>
<th>Interview Way</th>
<th>Length of Interview</th>
<th>Language</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spain</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SPE1</td>
<td>CSPE1 / PM</td>
<td>Skype Interview</td>
<td>1 Hour</td>
<td>Spanish</td>
</tr>
<tr>
<td>SPE2</td>
<td>CSPE2/ System Manager</td>
<td>Online without video</td>
<td>1.5 Hour</td>
<td>English</td>
</tr>
<tr>
<td>SPE3</td>
<td>CSPE2/ System Manager</td>
<td>Skype Interview</td>
<td>45 Minutes</td>
<td>English</td>
</tr>
<tr>
<td>Sweden</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SWE1</td>
<td>CSWE1/ Coach of Agile PM</td>
<td>Skype Interview</td>
<td>45 Minutes</td>
<td>English</td>
</tr>
<tr>
<td>SWE2</td>
<td>CSWE1/ PM</td>
<td>Telephone Interview</td>
<td>45 Minutes</td>
<td>English</td>
</tr>
<tr>
<td>SWE3</td>
<td>CSWE3/ PM</td>
<td>Face to Face Interview</td>
<td>45 Minutes</td>
<td>English</td>
</tr>
<tr>
<td>Taiwan</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TWN1</td>
<td>CTWN1/ PM</td>
<td>Skype Interview</td>
<td>45 Minutes</td>
<td>English</td>
</tr>
<tr>
<td>TWN2</td>
<td>CTWN2/ PM</td>
<td>Phone Interview</td>
<td>45 Minutes</td>
<td>English</td>
</tr>
<tr>
<td>TWN3</td>
<td>CTWN3/ PM</td>
<td>Phone Interview</td>
<td>1 Hour</td>
<td>Mandarin</td>
</tr>
<tr>
<td>TWN4</td>
<td>CTWN4/ PM</td>
<td>Written Interview</td>
<td>N/A</td>
<td>English</td>
</tr>
</tbody>
</table>
### 2.6.5.1 Companies’ Information

The Table 3 below facilitates information about the companies of the interviewees contacted.

<table>
<thead>
<tr>
<th>Company</th>
<th>Practitioner</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Spain</strong></td>
<td></td>
<td>A consultancy and IT solutions multinational with more than 70,000 employees and presence in more than 41 countries. It was started in Madrid, Spain in 1996. It is involved in offering solutions to sectors as diverse as defence, banking, tourism or health services.</td>
</tr>
<tr>
<td>CSPE1</td>
<td>SPE1</td>
<td>A consultancy and IT company founded in Zaragoza, Spain fifteen years ago. Currently it has 25 employees. Its main business activity is adapting ERP software to the needs of its clients. Its clients are mainly SMEs. Recently the company has started an internationalisation process</td>
</tr>
<tr>
<td>CSPE2</td>
<td>SPE2</td>
<td>It was launched in 2008 in Sweden. It is one of the biggest online music streaming service company. It provides services not only for computer but also for other mobile devices. Nowadays, it has branches in 30 countries and over 12,000 employees.</td>
</tr>
<tr>
<td>CSPE3</td>
<td>SPE3</td>
<td>It was founded in 1998 in Sweden. The original vision of this company was to develop a state-of-the-art platform for financial transactions. The main value of this company is building partnerships with customers basing on trust, transparency and shared knowledge. Nowadays it has two branches, one is in Stockholm; and the other one is in Umea. In total, they have over 200 employees who are specialized in marketplaces and financial IT.</td>
</tr>
<tr>
<td><strong>Sweden</strong></td>
<td></td>
<td>It was founded in 2002 in France. Its business focuses on the growing IT market and put efforts on technology and testing services. It has over 20,000 employees in 15 countries and has business alliances with global IT companies. Internal business culture contains decentralized and flat organization, in order to being efficient and committed.</td>
</tr>
<tr>
<td>CSWE1</td>
<td>SWE1</td>
<td>It was launched in 2008 in Sweden. It is one of the biggest online music streaming service company. It provides services not only for computer but also for other mobile devices. Nowadays, it has branches in 30 countries and over 12,000 employees.</td>
</tr>
<tr>
<td>CSWE2</td>
<td>SWE2</td>
<td>It was founded in 1998 in Sweden. The original vision of this company was to develop a state-of-the-art platform for financial transactions. The main value of this company is building partnerships with customers basing on trust, transparency and shared knowledge. Nowadays it has two branches, one is in Stockholm; and the other one is in Umea. In total, they have over 200 employees who are specialized in marketplaces and financial IT.</td>
</tr>
<tr>
<td>CSWE3</td>
<td>SWE3</td>
<td>It was founded in 1998 in Sweden. The original vision of this company was to develop a state-of-the-art platform for financial transactions. The main value of this company is building partnerships with customers basing on trust, transparency and shared knowledge. Nowadays it has two branches, one is in Stockholm; and the other one is in Umea. In total, they have over 200 employees who are specialized in marketplaces and financial IT.</td>
</tr>
<tr>
<td><strong>Taiwan</strong></td>
<td></td>
<td>CTWN1 was founded in 1939 in United States. It is a multinational information technology company providing software, hardware and services to its customers. The core of the company including the trust and respect for individual, high level of achievement and contribution, conduction of uncompromising integrity, working as a team to achieve the common objectives, and employees are encouraged to have flexibility and innovation. CTWN1 has different branches in the world.</td>
</tr>
<tr>
<td>CTWN1</td>
<td>TWN1</td>
<td>CTWN1 was founded in 1939 in United States. It is a multinational information technology company providing software, hardware and services to its customers. The core of the company including the trust and respect for individual, high level of achievement and contribution, conduction of uncompromising integrity, working as a team to achieve the common objectives, and employees are encouraged to have flexibility and innovation. CTWN1 has different branches in the world.</td>
</tr>
<tr>
<td>CTWN2</td>
<td>TWN2</td>
<td>It is a technology company and was founded in 1989 in Taiwan. It provides multiple products which include computer (the original product), mobile phones, tables and servers etc. Innovation is its focus and taking visionary approach. Humility, integrity, diligence, agility, and courage are the five virtues which are the components</td>
</tr>
</tbody>
</table>
of this company. Nowadays it has over 12,500 employees worldwide.

<table>
<thead>
<tr>
<th>CTWN3</th>
<th>TWN3</th>
</tr>
</thead>
<tbody>
<tr>
<td>It has rooted in Taiwan since 1988. It is one of the largest notebook computers ODM companies. Its business targets on R&amp;D capability, quality design, and manufacturing services to other well-known technology products companies. Recent years, it also expends its business to telecommunication, entertainment products and cloud computing etc. There are more than 70,000 employees in total around the world; and around 5,000 employee in Taiwan, where the company has the headquarter.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CTWN4</th>
<th>TWN4</th>
</tr>
</thead>
<tbody>
<tr>
<td>It has found in Taiwan since 2000. It focuses on creating IT service for credit card industry and finical institutions. It is specialized in taking the outsourcing cases from big companies, creating online information security system, and integrating the system. It has around 200 employees in two offices, XiAn in mainland China and Taiwan, where is also its headquarter.</td>
<td></td>
</tr>
</tbody>
</table>

Table 3 Information of companies

2.6.6 How the Interviews were processed

The processing of the interviews with project managers is very similar to what is done with the experts. After finishing the recording of interviews, we transcribed the interviews and also translated them to English, in total we translated three interviews including two are in Spain and one in Mandarin/Chinese. The results of the interviewing with practitioners will be presented in the Chapter Empirical Findings II according to the structure, country, and theme. Moreover, the analysis of the relation with national culture will be presented holistically by theme in the Analysis Chapter (Ch. 6).

2.6.7 How was the Analysis Method

Lauckner et al (2012, p. 12) characterise the choices to be made for analysing the data previously collected by the need to balance the diversity of the data collected individually with the need of generating and feeding the theoretical framework of the study for our research. In order to fulfil this purpose, different strategies are combined in the analysis of this group of interviews. First, given our framework construction which gives to national culture the role of a critical influence while the variations in governance are observed, it made sense to use attribute coding (Cassell & Symon, 2004, p. 231). The attributes defined are the dimensions of national culture defined by Hofstede, for example a mention by the interviewees of a strong hierarchy would be coded as ‘Power Distance’ and so on. This system is useful for making sense of the different experiences narrated by the interviewees and respects a causal link between cultural dimensions and project governance (Cassell & Symon, 2004, p. 240). Second, as we mentioned the use of a framework as an observation tool does not have to be interpreted as a limitation for inducing knowledge from the interviews. Therefore, an analytic exercise of induction is also carried out when analysing the interviews. All the cases of variations identified in the framework are grouped and, in the case of deviation, the framework is assessed again. The final intention is to present a modified framework as part of the conclusions of the research. The result of the analysis is limited obviously by our interpretation capacity. We are conscious from our point of view that we can create a truthful picture of what we interpret from our interviews but also that it is not the only possible interpretation. This
is another reason for transcribing the interviews, in order to other researchers to make use of them, if it is necessary.

In the chapter summarising the interviews the project governance principles are summarised for each country in two tables, first the structural principles and second the behavioural principles. They are later divided in three categories for each table. These divisions are used for the analysis. First category are detected principles, we could identify them from the transcription of the interviews as the ones shaping the actual project governance systems in each company and country. Second category are desired and not detected the principles, they show what the interviewees would desire their companies could use for designing their project governance system but they are not applied. Finally we observed desired and actually detected principles. The analysis requires this division for three main reasons. First, the principles mentioned do not need to be the actual ones or the specific for a country. Klakegg et al. (2008) conducted a research which identified what they called “Embedded Project Governance Principles” of Norway and the UK showed that some principles were common to both countries and some were not (Klakegg, et al., 2008, p.s36). We consider that the most common principles were also desired by the majority of our interviewees. Transparency, accountability, sustainability or ethical values are principles that can be considered as accepted across companies and countries (Shiferow et al., 2012, p. 58). However, its application and understanding differs across different cultural backgrounds (Shore & Cross, 2005, p. 56). Second, there is a problem of perspective. It is commonly observed in other management disciplines’ studies, for example in Human Resources (Guest, 2011 p.6), that researchers rely mainly on the practices mentioned by companies’ managers. However, the real effects can only be observed if the ‘actual’ practices are studied. Therefore, this division reduces, partially, that risk and address one limitations of this study, the lack of alternative voices to that of the project managers. Thirdly, it is interesting to compare the desired and the actual structures and behaviours. If effective project governance needs to ‘translate’ the organisations’ cultural and ethical values into matching behaviours (Walker et al. 108 p.127), the coincidence between desired and actual principles can be a proxy for the effectiveness of a project governance system.

2.7. Criticism of Interviews

This section tries to answer the question of “how can we ensure that relevant data is gathered”. For qualitative studies, interviews can be considered as the most powerful tool available for the researcher. However, in this research some of the interviews can be accused of losing part of the information as in not all of them we share same physical context with the interviewees (Lechuga, 2011, p. 252). It was our intention to get as many personal interviews as possible. However, for logistic reasons, it is possible only with some of the Swedish subjects. Skype interviews with video are the second preferred option. We tried to avoid phone exchanges and written surveys in order to obtain also physical cues. Some of them occurred but they were accepted only if we had enough evidence obtained from the preferred ways so the telephone/written ones could be considered as complementary. Another criticism that can be made is about the validity of the result. For purely constructivist studies, the number of participants does not need to be so high given that the variables studied are shared in a particular context and it can change (Cassell & Symon, 2004, p. 16). However, we assume that we can obtain a certain degree of information from the different countries making theses interviews. In this sense, it is necessary to balance the expected reliability of the study with the time available for the research (Cassell & Symon, 2004, p. 16). Moreover, different types of companies and
levels of observation (expert and practitioner) are considered for increasing the trustworthiness of the research (Chetty et al., 2014, p. 822).

2.8. Research Ethics

Our lack of previous experience as researchers impelled us to look for ethical references in the articles used for building our case studies and interview guides. We also have always the referent of our supervisor and the information received previously in our research methods course and the Umea university thesis manual and syllabus. As we progressed in our work, some ethical issues assaulted us especially dealing with our interviewees and how to process the information obtained from them. However, we consider we have stuck to ethical standards during our study. No information has been left over because it could contradict our preconceptions or contradict other sources. Hofstede (2014) warns against comparing scores of individuals in his cultural dimensions against their country or other countries. Culture is a collective phenomenon for him. We did not compare them; we considered Hofstede’s cultural dimensions unchanged for the respective countries in our analysis.

For our interviews, as Richardson and Godfrey (2003, pp. 351-353) and Lechuga (2011, p. 258) recommend, in all our communications the degree of confidentiality was set by the interviewee. Also all the interviews were recorded with the previous agreement with the respondent. They also accepted the interviews to be transcribed. In our first contact with the potential interviewees, a small summary of the theoretical framework and the research question were sent. When the potential interviewees accepted to be interviewed a copy of the interview guide was sent several days in advance to them. Sending the script before the interview ensures the respondents are aware of what is expected from them and they can know for what purposes the information obtained from them will be used (Jacob & Furgerson, 2012, p. 7). Previous comments or questions/doubts were not only accepted but encouraged. Given the time differences with Taiwan several options were offered to the interviewees, in any case in general the interviewees chose the date and time of the interview. When required, for example in the case of Barry who is from Taiwan asking us for our resumes, our personal, professional and educational background was disclosed to the interviewees. As recommended by Cassell and Symon (2004, p. 49) all the participants were made aware of the importance of their answers for us. At the end of the interview all of them were recognised and explicitly thanked for their contribution. Finally, a copy of our work was offered to all the participants.
Chapter 3-Theoretical Framework

In this chapter the theoretical framework of the research will be established. First the evolution of Project Management as a discipline is discussed. Then the concepts of governance, corporate governance, and project governance are introduced. Project governance is presented here as a complex system influenced by the context of the project. A particular yet powerful element of that context, national culture, is here amply described. Finally the way national culture and project governance are related is presented in a theoretical framework.

3.1. Projects and Project Management

In the last two decades projects have evolved from a mere operational tool to become unavoidable for many organisations in order to implement their strategies (Bredillet, 2008, p. 238; Biesenthal & Wilden, 2014, p. 1291; Jacoby, 2010, p. 175; Smith, 2012, p. 1). The expansion of the discipline has touched almost every segment of society (Smith, 2012, p. 2; Engwall, 2002, p. 789). This section will explain this development and how the discipline has changed as a result of this growth. The Project Management Institute (PMI) (2013) defines a project as a “temporary endeavour undertaken to create a unique product, service or result”. Projects are considered different from permanent business processes as they represent a temporary integration of trans-disciplinary experts (Sommer, et al., 2014, p. 971). For Winch (2014, p. 721) projects are temporary configurations of a range of organisations and individuals in coalition for an objective. A vision similar to that of Assudani and Kloppenborg (2010, p. 70) who define projects as “a temporary coalition of stakeholders” working together. Within the project, specialists from different disciplines and hierarchical levels collaborate towards the attainment of a common goal (De Bony, 2010, p. 176). These characteristics have become a great advantage for developing new products, avoiding traditional functional rigidities (Winch, 2006, p. 329), answering to the need for companies to focus on client needs (Turner and Keegan, 1999 p.299), and reconfigure according to the environment. These advantages but also a prestige effect has favoured a rapid growth of the discipline of Project Management (Smith, 2012, p. 37).

However, it can be discussed if the adoption of projects really has represented an increase in overall performance of the projectized activities (Smith, 2012, p. 4). Projects with all their advantages can also be seen as acting against some beneficial elements of the functional organisations. Their temporality can be a hurdle for the coordination and development of core resources (Hobday, 2000, p. 878). Smith (2012, p. 37) calls the phenomenon the “Tyranny of Projects” as he argues that the use of projects had surpassed its ‘range of convenience’. The reality is that, against the traditional view of projects being the exception, in many industries projects have become the norm (Hällgren et al., 2012, p. 697). Not only are projects reaching new business fields, they are also morphing in their traditional constituencies, engineering or military purchasing. Projects are becoming bigger and more complex to manage (Marrewijk et al., 2008, p. 591; Marrewijk, 2007, p. 290). The extension of the discipline and the market dynamics (globalisation, outsourcing drive etc.) have made projects also more and more a multinational endeavour (Müller et al., 2009, p. 70) adding to their technical complexity.

Comparing with its growing diversity, Project Management has been traditionally considered a strongly positivistic, normative discipline. Based on codes, and practical
rules with a strong deterministic nature (Crawford & Nahmias, 2010, p. 410; Bredillet, 2008, p. 239; Atkinson et al., 2006, p. 691; Winter et al., 2006, p. 638), this perspective on Project Management would represent a traditional positivistic view in the study of Project Management identified by Bredillet (2008, p. 239). Traditional Project Management views have been accused of just reproducing temporarily the functional bureaucracy they want to avoid in the functional organisation. Once they become defined projects would become smaller versions of the firms involved, isolated from the context. The new project would deal with a temporary goal unchangeable to the context around (Hällgren et al., 2012, p. 703). However, projects are in reality a complex tool to manage a complex reality. The organisations not recognising this pluralism tend to oversimplify management practices (Bredillet, 2008, p. 239; De Bony, 2010, p. 173). The main critique to Project Management techniques is their inadequacy to manage the complexity and diversity present in daily practice (Friis & Sommer, 2014, p. 972; Blomquist et al., 2010, p. 5; Aarseth et al., 2014, p. 125). A daily practice is where managers have to continuously make sense of incomplete information interpreted by different rationalities and cultural backgrounds (Marrewijk et al., 2008, p. 597; Mesly et al., 2014, p. 80). In this context the behavioural and social competences of the project manager are keys for project success. However, till now an emphasis has been put on standardisation (Thomas & Mendel, 2008, p. 204). The consequence is a staggering rate of project failure. Failure caused by the misconception of seeing projects as closed entities when they are part of a bigger social and cultural system (Locatelli et al., 2013, p. 1396; Marrewijk et al., 2008, p. 599; Thomas & Mengel, 2008, p. 204; Small & Walker, 2010, p. 157). In reality, projects and their performance are not isolated. They are severely influenced by their institutional framework.

In contrast to the monolithic field described, Clegg et al. (2002, p. 317) points to the evolving nature of Project Management as a discipline. The study of projects has been moving from a focus on tools and techniques to a more comprehensive study including social sciences among other fields of research (Sommer et al., 2014, p. 971; Floricel et al., 2014, p. 1091). Bredillet (2008, p. 239) attribute part of these studies to a more constructivist perspective on Project Management, in contrast with the dominant positivist described in the previous paragraph. The Scandinavian School of Project Management pioneered in the 1990’s the inclusion of social sciences in the study of projects. They also advocated for considering the impact of the changing institutional environment on projects (Hällgren et al., 2012, p. 703). An attempt to adapt to this changing environment within the project has increased the popularity of agile Project Management techniques (Cervone, 2011, p. 18). Recognising that projects are an open system inside bigger social systems Locatelli et al. (2013, p. 1396) propose the inclusion of system theories for approaching projects. Between 2004 and 2006 the discussions, conducted under the umbrella project known as “Rethinking Project Management”, highlighted the inherent uncertainty in projects as a result, among other factors, of the number of interactions and actors involved (Atkinson et al., 2006, p. 688). The result of this process was refocusing some key elements of how projects and Project Management are understood (Table 4):
Table 4 How projects and Project Management are understood.
Source: Winter et al., 2006, p. 642

Adding new dimensions, Walker et al. (2008, p. 103) point to the importance of ethics in the study of Project Management as projects are executed by people who are members of society. Even the acceptance of the project as a temporary organisation has been discussed. For some authors a project can be defined not as an organisation but as an ‘event’ where different stakeholders interact as part of their operations (Winch, 2014, p. 722; Ruuska et al., 2011, p. 647). Overall these studies share a common proposition, the importance for the project manager to know how to manage a growing number of interfaces as the project is located in a bigger, uncertain, and multi-layered environment.

In this context project governance has found a particular relevancy in the last years (Ahola et al., 2013, p. 1321). Individuals can reach very different decisions when facing the same issues depending on their personal backgrounds (Walker et al., 2008, p. 108). Since, projects are complex endeavours, they require of governance structures for assuring that those decisions are minimally consistent (Klakegg et al., 2008, p. 27), especially when they assemble together actors with different origins and technical capabilities (Müller et al., 2009, p. 70). Most of the articles studying this contextual complexity refer to big construction projects. However, the presence of people and, as consequence, the existence of a cultural background is common to all types of projects (Henrie & Sousa-Poza, 2005 p. 5; Mesly et al., 2014, p. 80; Rees-Caldwell & Pinnington, 2013, p. 212). Accordingly, studies based on the cultural aspects of projects are also on the rise (Marrewijk et al., 2008, p. 591). These new knowledge is being incorporated slowly into the education of project managers (Winter et al., 2006, p. 642). In spite of the importance given by Project Management education providers to processes and standard practices, project managers need to develop a distinctive set of competences. Competences will be beneficial for the organisation as a whole (Bredillet, 2008, p. 239). These competences include accepting the importance of personal values, skills and beliefs (Thomas & Mendel, 2008, p. 208). Project Managers need to understand how their decisions affect and are affected by the actors playing in the internal and external environments of their projects (Locatelli et al, 2013 p. 1397; Thomas & Mendel, 2008, p. 204; Ruuska et al., 2011, p. 658).

3.2. Governance

Governance is an emergent topic all around the world (O'Sullivan, 2003, p. 23). Interest in governance has growth in the Western World as a consequence of the corruption and financial scandals discovered during the last decade and a half, from Enron to the financial crisis in 2008. The recent interest in governance in Europe and the US was already preceded by the Asian Financial Crisis of 1997 (Marnewick & Labuschagne, 2010, p. 662). Governance both in the public and private sector has been linked with accountability and responsibility (Crawford & Helm 2009, p. 73; Bekker & Steyn 2009, p. 82). From an ethical perspective, avoiding corruption and exploitation justifies the existence of governance structures (Walker et al., 2008 p.101). They are also seen as a useful
framework for the planning and control of complex endeavours (Klakegg et al., 2008, p. 27).

Governance has many different definitions. Broadly it can be defined as any combination of processes and mechanisms directed to reach a determined goal (Pemsel et al., 2014, p. 1413). However, governance is commonly understood as a control system for the relations of a group of stakeholders (Pemsel et al., 2014, p. 1413). It is also commonly based on a set of assumptions about the actors intervening in the subject regulated and the context in which they operate. Human beings are considered to be limited by their bounded rationality and to possess a social (networked) nature. Their actions are embedded in a social context regulated by laws and institutions (Van der Huk & Verhoeost, 2014 p. 3). This social context can refer to an organisation or to a broader environment introducing the concept of institutional or public governance. Public Governance it is defined by the World Bank according to the quality of a country’s public institutions (Kaufmann et al., 2011, p. 4). Countries with effective governance systems have a reduced level of economic risk and can be more attractive for making investments (Ngobo & Fouda, 2012, p. 448). The presence of strong institutions helps the development of local economies and at the same time reinforces the possibility of effective governance systems to appear in local businesses. This vision is reinforced by the concept of institutional complementarities discussed by Hall and Sokisce (2001, p. 46). Institutions are the result of historical and cultural processes. Orr and Scott (2008, p. 568) summarise how important is the national culture and the national institutions for business endeavours. On the other hand the governance structures of a country’s business organisations can be also considered a tool for developing the country as a whole (Marnewick & Labouschagne, 2010, p. 663) reinforcing the complementarity effect.

Organisational Governance is commonly understood according to two economic theories, the agency theory and the transaction cost theory (Ruuska et al., 2011, pp. 647-648). Agency theory is based on a concept of the human being as a maximiser of his/her economic utility. The principal, or owner of the system, delegates its management to the principal who receives remuneration for his/her work. In this context the objectives of the principal and the agent can be different, triggering the need of the principal to control the activities of the agent (Ghoshal, 2005, p. 75). The governance system is designed to regulate this bilateral relation using contractual forms in order to reduce the uncertainty for each of the parties (Toivonen, 2014, p. 1359). This theory has been criticised because of assuming that the only relation possible between individuals is of self-interest (Ghoshal, p. 80). An alternative relation between the principal and the agent is the so called stewardship theory which considers the possibility of voluntary collaboration between the principal and the organisation steward (Toivonen, 2014, p. 1359). The transaction costs theory allows classifying types of governance according to the position in the market-hierarchy continuum. This governance view is developed from the transaction cost school. For this school a transaction is the fundamental action driving economic activity. Every exchange made has some characteristics and these characteristics lead to different costs and are governed differently (Watson et al., 2005, p. 127).

The concept of hierarchy can be assumed to any organisation which realises its transactions internally. The alternative is to coordinate these transactions externally through contracts negotiated in the market. Both alternatives have their own costs. For the hierarchy those costs are related with coordination. For the market with search and control (Watson et al, 2005, p. 127) Good governance is expected to reduce the transaction, search, and production costs. It reduces uncertainty for the actors involved
Another view on how transactions can be coordinated which complements the previous theory is the transactional-collaborative continuum. Hall and Soskice (2001, p.8) divide economies according to the degree of collaboration between the actors of that economy. The presence of hierarchies and markets as described in the previous paragraph is typical in all type of economies and organisations. However a different way of coordinating relations is also available for organisations, collaboration. The collaboration between organisations in the form of alliances to innovate or co-produce has been encouraged by technological advances. They have made feasible the combinations of competences by different organisations (Peppar & Rylander, 2006, pp. 131-132). These types of relations open the door to the need of more complex models of governance. A complex vision of governance (Figure 3) is presented by Klakegg (2010, p. 66) which presents the possibility of governing the multiple relations of a considerable number of actors. Those relations can result from organisations, groups and individuals collaborating in the way described in the previous point or in any other, more or less formal way.

Figure 3 Complex Governance
Source: Adapted Klakegg, 2010, p. 66

Complementing the idea of governance presented by Klakegg (2010, p. 66), and depicted in the figure above, Locatelli et al (2013, p. 1396) introduces the idea of governance as a system, a network of actors where a macro culture is created and information exchanged. Another theory supporting the need for networked governance is the Actor Network Theory which tries to explain this type of networked collaborations as the result of multiple actors with multiple and different interest alliances (Floricel et al., 2014, p.1097). Following the so called ‘Ashby Law’ defined by the work of Conant and Ashby (1970, p. 89) a governance system to be effective needs to match the complexity of the subject governed. Therefore the possibility of more complicated interactions could be addressed by this form of governance.

Taking into account all these points of view, the concept of governance can be understood differently according to its context. It changes over time and it adapts also according to the pressure of the different actors involved (Jacoby, 2005, p. 72) Governance, therefore, could be considered relative (Klakegg et al., 2008, p. 27). However, there are studies showing that companies in countries with more developed governance institutions obtain consistently better results. When Hall and Soskice (2011, p.1) look for reasons for the differences between institutional development between countries they offer two alternative explanations. First, there is a ‘best level’ of institutional development and countries are situated in different stages in this process due to technological or economic reasons. Second, the choice of institutions is the result of the history of the different countries, during time different historical facts have favoured one institution against other
alternatives. As a result, a debate exists on whether Governance Systems are converging/should converge around the globe or not (O'Sullivan, 2003, p. 25; Buck, T., 2003, p. 299). Some authors consider this convergence as mere imitation not taking into account the different cultural and institutional environments (SPE2 et al., 2012, p. 366). It exists also the debate if governance structures are really influenced by culture and other institutional factors or not. The debate features two parties the culturalists and the institutionalists. The institutionalists argue that measuring culture in this context amounts to just stereotyping as cultures can change over time and they are studied from a particular cultural perspective (Buck & Shahrim, 2005, p. 44). A middle-of-the-way approach supports the idea that national culture influences the institutional environment and indirectly the governance structures (Daniel et al., 2012, p. 368). This reasoning is also supported by the work of the political economy. Hall and Soskice (2011, p. 12) argue that the institutions of a country are shaped by culture in a double way. First, the institutions selected by each country as their own as a result of History and how they have developed. Second, culture and a shared history mould the mentality of the people having to interact with those interactions. Independently from the convergence debate it seems that currently, as we are far from converging, there is strong theoretical support for maintaining that national culture influences governance (Daniel et al., 2012, p. 368).

### 3.3. Corporate Governance

The most common field for governance is corporate governance (Klakegg et al., 2008, p. 28). Organisations to be successful need to have relations with the other actors of the economy. Depending on how organisations coordinate these relations the corporate governance structure of the company will be different (Hall & Soskice, 2011, p. 1). Corporate governance is a vitally important element as it affects everybody in daily life; the decisions made by any organisation in our society affect their employees, clients and the families of them, extending the consequences of any decision taken to the whole society (Jacoby, 2005, p. 69). Corporate governance definitions include the following.

“It comprises the laws and practices by which managers are held accountable to those who have a legitimate stake in the corporation” (Jacoby, 2005, p. 69)

“Corporate governance is concerned with the institutions that influence how business corporations allocate resources and returns. Specifically, a system of corporate governance shapes who makes investment decisions in corporations, what types of investments they make, and how returns from investments are distributed” (O'Sullivan, 2003, p. 24)

“Corporate governance involves a set of relationships between a company’s management, its board, its shareholders, and other stakeholders. Corporate governance also provides the structure through which the objectives of the company are set, and the means of attaining those objectives and monitoring performance are determined.” (OECD, 2004)

As it is explained in the work of Hall and Soskice (2011, p. 9) the importance of corporate governance has been solved differently in different countries according to their institutional tradition. Common Law countries consider the shareholders as the only stakeholders whose interests need to be defended. This view is inspired by the agency theory, where the interests of the shareholders and managers are different (Biesenthal & Wilden, 2014, p. 1292). The real link between Anglo-American Governance Systems and
performance is unclear and they have been criticised. This Market-Based Governance approach is described by its critics as short-sighted, and being based on a negative view of human beings as economic actors (Ghoshal, 2005 p.82; O'Sullivan, 2003, p. 28; Buck, 2003, p. 300). These authors negate the existence of just a best-way in governing organisations. In other countries the regulations are different with a bigger emphasis in the whole set of stakeholders. Efforts to 'transplant' foreign governance systems have proved to be a difficult task (Burk, 2003, p. 302) this is the result of historical and cultural factors (Jacoby 2005 p.70, Klakegg et al. 2008, p.27). Authors like Jacoby (2005) and Jacques (1996) have studied the historical and cultural antecedents justifying the different ways corporate governance is understood in different countries. Many authors recognise the influence of different national cultures in the corporate governance systems (Jacoby, 2005; O'Sullivan, 2003; Buck, 2003).

Corporate governance deals with all the elements of the organisation, including projects (Klakegg, 2008, p. 28). It can be considered that project governance links the principles of corporate governance to the projects of the organisation (Müller et al., 2013, p. 32; PMI 2013, p. 34). However, in spite of the relationship between them for some authors’ differences exists. For the PMI (2013, p. 34) alignment between them is necessary but they need to be kept separated. Corporate governance is mainly based in a dual relationship (principal-agent). Corporate governance is also expected to remain in place for some time. Some authors try to link project and corporate governance through the role of the project manager, who would be the project owners’ agent (Winch, 2006, p. 325). In contrast for other authors project governance differs significantly as it is time dependent (it can need to change as the project unfolds) and includes many other agents contributing to create the governance framework (Miller & Hobbs, 2005, p. 47). A deeper study of project governance is offered in the following section.

3.4. Project Governance

Project governance is a recent concept which needs to be researched further (Locatelli et al., 2013, p. 1398). Since the last decade a bigger interest in project governance exists (Klakegg, 2008, p.28; Müller et al., 2013, p. 31; Ahola et al., 2013, p. 1321). This interest is related to the trend observed in Project Management studies to focus away from tools and techniques to the research of the interactions necessary to complete a project (Sanderson, 2012, p. 432). If a search is conducted in the two main project journals International Journal of Project Management and Journal of Project Management (According to the Scientific Journals Ranking) the number of articles dedicated to project governance explodes after 2005. In spite of its importance there is not a clear and common vocabulary used for project governance (Ahola et al., 2013, p. 1325; Garland, 2009, p. 2). The concepts under the umbrella of project governance are diverse and they can refer to different issues. Ahola et al. (2013, p. 1322) identify two research streams in project governance (Figure 4). Governance can be external to any project or governance can be internal to the project, intra or inter-organisational.
3.4.1 Governance of Projects

Klakegg et al. (2008, p. 29) identify three main goals of project governance, including selecting the right projects, delivering them efficiently and doing it in a sustainable way. Sommer et al. (2014, p. 972) divide governance in three main categories, "portfolio management, knowledge management, and project ownership". Portfolio management, selecting the right projects and prioritising them, managing resources between projects are activities related with the concept “Governance of Projects” which is defined here

“Governance of Project Management (GoPM) concerns those areas of corporate governance that are specifically related to project activities. Effective governance of Project Management ensures that an organisation’s project portfolio is aligned to the organisation’s objectives is delivered efficiently and is sustainable” (APM, 2002, p. 4)

This type of governance is external to the project and it is related with the strategic management system of the organisation aligning projects with the organisation’s strategic objectives (Ahola et al., 2013, p. 1322). For those defending that project governance is external to the projects and somehow immutable to them the support and control of the main organisation selecting and prioritising projects is key for ensuring project success (Thiry, 2004, p. 257; Archer & Ghasemzadeh, 2004, p. 237).

3.4.2 Project Specific Governance

This thesis will focus on the internal objectives excluding the elements related to knowledge management, project selection and portfolio management (governance external to the project). project governance is defined by Garland (2009, p. xi) as "the framework within which project decisions are made". For this author the main objective of a governance system is to ensure that efficiency and efficacy of the decisions made towards the completion of the project (Garland, 2009, p. 8). The characteristics of project specific governance are shown in the Table 5 (Ahola et al. 2013, p.1322).
<table>
<thead>
<tr>
<th>Perspective</th>
<th>Project as nexus of transactions between stakeholders</th>
</tr>
</thead>
<tbody>
<tr>
<td>Objective</td>
<td>Executing the project for achieving a joint goal</td>
</tr>
<tr>
<td>Problem</td>
<td>Short and long term goals of the participants can be different between them and from those of the project</td>
</tr>
<tr>
<td>Solution</td>
<td>A governance structure aligned with both internal (organisational) and external (institutional) contingencies</td>
</tr>
</tbody>
</table>

Table 5 Characteristics of a project specific governance
Source: Ahola et al., 2013, p. 1322

Other visions on Project Governance as internal to the project are

“Governance of projects concerns those areas of Governance (Public or Corporate) that are specifically related to project activities. Good Project Governance ensures relevant, sustainable alternatives are chosen and delivered efficiently” (APM, 2002, p.4).

“Project Governance provides the structure through which the objectives of the project are set, and the means of attaining those objectives are determined, and the means of monitoring performance are determined.” (OECD cited in Turner, 2006, p. 93)

“Project Governance is a decision-making framework that guides the development of a project and within which the critical project decisions are made.” (Shiferow et al., 2012, p. 54)

“Governance is defining the objectives, the means of obtaining them, and the means of monitoring performance.” (Turner, 2006, p. 94)

This research will study the concept of project governance as internal and specific to the project. At the same time will assume the concept from the systemic point of view as defined by Locatelli et al (2013, p. 1396) or as presented by Klakegg (2010, p. 66) as a complex entity connecting many actors and levels. Choosing this view is justified by the increasing complexity observed in projects. Following the work of Conant and Ashby (1970) on regulatory systems, the level of complexity of the project governance system shall match the complexity of the project governed. Complexity is inherent to the same concept of project (Bredillet, 2008, p. 239; De Bony, 2010, p 173). As it was explained in the Project Management section, many actors, interests and levels of implication interact (Klakegg, 2010, p. 67). A project governance system needs to regulate a high number of elements involving an ample group of actors. These transactions include contracts between involved actors; how procurement is organized and carried out; how networks of suppliers are managed by project actors; how risks are managed and shared by project actors; how work is monitored and coordinated during the project life cycle; how the project actors collaborate and develop practices; and how communication between project actors is organized (Ruuska et al., 2011, p. 650). The presence of these elements regulating the possibility to bring multidisciplinary experts, and actors from different backgrounds not only add complexity to the endeavour but it represents some of the main advantages of a project over other types of organisations (Sommer et al., 2014, p. 971; Winch, 2006, p. 329; Smith, 2012, p. 37; De Bony, 2010, p. 176; Assudani & Kloppenborg, 2010, p. 70).

Given how it is defined, project governance can be considered decisive in increasing the project's success probability (PMI, 2013, p. 34; Garland, 2009, p. 2), especially when the project faces a complex environment (Locatelli et al., 2013, p. 1399).
disparate group of people or organisations coming from different technical backgrounds and work practices share their experience, work-time and resources. For functional organisations establishing a common sense making code is difficult, this difficulty is exacerbated in the case of projects where different “modes of rationality” coming from the different stakeholders coexist (Clegg, 2002, pp. 319-320). This exchanges lead to a level of complexity where it is necessary to establish how decisions are made and controlled (Ahola et al., 2013, p. 1321). The absence of good project governance practices can lead to arbitrary decisions and, eventually, project failure (Shiferow et al., 2012, p. 54). Locatelli et al. (2013, p. 1936) link the high rate of project failure to a deficient governance regime. Given how relevant is governance, many countries have set up official governance frameworks for big projects (Shiferow et al., 2012, p. 54).

Mirroring the convergence debate described in the governance section project governance can be studied from the perspective of Garland (2009, p.xi) as the need for a common framework with a set of common best practices. However it can be also understood as a collage of practices and ideas depending of the different projects and contexts (Miller & Hobbs, 2005, p. 47). Many authors defend that project governance, has to be observed in the context of the project (Klakegg, 2008, p. 30; Miller & Hobbs, 2005, p. 42). For many, project governance also has to align to some contingencies external to the project (Ahola et al., 2013, p. 1328) like contractual and regulatory processes. For Winch (2006, p. 327) the practice of project governance refers to practices in a particular context also. Project governance practices are then influenced also by the behaviour preferences of the actors involved and their institutional context (Walker et al., 2009, p. 108). A context formed by both project particularities and the broader socio-economic environment which limits the way governance is understood and adopted. Ruuska et al. (2011, p. 657) conclude from their study of various construction megaprojects that project governance it is affected by the project complex institutional environments. Environment in plural as they consider the project as an open system embedded in the institutional environments of the different actors of the project. The interaction of those stakeholders creates a network with its own “macro culture” where information is openly shared. These visions are aligned with the idea of the project as system within other bigger social system. They transform the study of project governance in a multidisciplinary field. Project governance can be more effective taking into account social, political and human factors surrounding the project (Locatelli et al., 2013, p. 1402). Therefore, Project governance can be defined as a complex system within a bigger social system (or context) where different actors interact with a diverse type of contractual, personal, formal and informal arrangements. The governance system has to ensure that decisions are efficiently and effectively made in order to complete the project successfully.

3.5. Effective Project Governance

3.5.1 Project Governance Challenges

At this point the decisiveness of a good project governance structure in the success of a project has been established (PMI, 2013, p. 34; Garland, 2009, p. 2; Locatelli et al., 2013, p. 1399; Ahola et al., 2013, p. 1321; Shiferow et al., 2012, p. 54; Hjelmbrekke et al., 2014, p. 663). However, it is important to understand how these governance systems can be effective. The final objective of a project governance system is to ensure the efficiency and efficacy in project decisions with the final objective of completing the project (Garland, 2009, p. 8; Shiferow et al., 2012, p. 54). Some of the main reasons behind governance existence, complexity, project diversity, it is also an obstacle for the systems
to be operative (Clegg, 2002, pp. 319-320). Different authors have pointed out the problems that a governance system can face for regulating a project. In this section the problems associated to a governance system will be discussed for later presenting different solutions offered by scholars around the concept of project governance principles.

Garland (2009, p. 15) has an understanding of project governance as a framework defined equally for all projects. He identifies four main problems common to any governance structure. First, confusion regarding the objectives of project governance; for him the only objective of the project governance system needs to be assuring the effectiveness and efficacy of decision making. He recognises other side benefits of an effective governance system but also points to the risk of making the system too complex. Second, analysis paralysis; some members of the project in order to reduce their personal risk can try to delay or avoid decision making. Third, issues related to the main organisation structure that can interfere with the project. The presence of too many actors can slow the decision process. Fourth, ownership of the projects; the project decisions have to be owned by the people in charge of the service to be delivered by the project, its product or its results. The main problems highlighted by Garland (2009) correspond with his unitary vision of project governance. Even the same author admits that the characteristics of the actors involved in the project affect how those problems appear (Garland, 2009, p. 17). However he does not develop the thought. This vision conflicts with the idea of the required complexity of the regulatory system (project governance) matching the complexity of the regulated subject (the project) (Conant & Ashby, 1970, p. 89) and it cannot be sufficient to ensure the success of the governance system. Garland’s vision can be complemented (or contrasted) by the problems identified by Sanderson (2012, p. 437).

Sanderson (2012), as a result of an extensive literature review broadens the possible problems of the governance system to behavioural and cultural factors of the project, he also admits the possibility of emergent, unexpected, situations during the project, given its complex nature. This author points out three types of problems. Type A relates to strategic rent seeking behaviour by the actors involved in the project. Type B reflects the possibility of a governance system not matching the characteristics of the project, including its context. Finally, Type C relates with the presence of different cultures and rationalities within the project. The three groups of problems presented by Sanderson (2012, p. 437) are related to the context and to the project actors’ background. For the first type of problems, rent-seeking, Flyvberg et al. (2002, p. 288) offer an economic explanation, projects generate employment and some of the actors involved in the project can be interested in prolonging the project, a correct governance system needs to take this into account. For understanding the second group, governance lack of match with the project characteristics, Miller and Hobbs (2005, p. 43) clarify that a project is a network of alliances embedded in an institutional context. The shape of both elements should be shaped by the governance system if it has to be successful. The structure of the project can reach a high level of complexity with different levels of decision (Winch, 2014, p. 728). For the institutions, Orr and Scott (2008, p. 563) offer three factors to consider for understanding the institutional context variations and the problems they can create for the governance of the project. First which differences can be found in the society(ies) hosting the project, how they affect the decisions to be made, and how the management answers to these variation and how it can affect the work structures of the project, in this case the governance system. Finally, the cultural problems, Type C, can affect the project also in different levels. Marrewijk et al. (2008, p. 592) shows the difficulty of governing an endeavour, a project, where different rationalities coexist. Culture affects not only
individual rationality but also national managerial styles (Zwikael et al., 2005, p. 455) and again the relation of individuals with the institutional context (Orr and Scott, 2008, p. 566).

3.5.2 Project Governance Principles

Once identified the challenges it is necessary to understand how it is possible to design effective governance systems. Garland (2009, p. 23) defines a series of project governance principles as the guidelines for addressing the factors causing deficient governance structures. Again the author offers a set of fixed governance principles valid for every type of project (Garland, 2009, p. 28). Ensure a single point of accountability for the success of the project. Service delivery ownership determines project ownership. Ensure separation of stakeholder management and project decision-making activities. Ensure separation of project governance and organisational governance structures. For Miller and Hobbs (2009, p. 49) if the objective is to create effective governance structures it is necessary to take into account the variability between different projects and their context. There is no common governance model to be shared but it admits the existence of a series of design criteria that can be assumed to the definition of principles made by Garland (2009, p. 23) but broadening the elements included. For other authors, concepts like transparency, accountability, serving the public interest, impartiality, responsiveness, participation, and respecting the law can be identified as good governance principles (Shiferow et al., 2012, p. 58). Sanderson (2012, p. 437) also offers different principles for addressing his three types of problems. He includes elements affecting the design of the system, always adapted to the project internal and external context, but also behavioural like the creation of trust or a common worldview. Klakegg et al. (2008, p. 31) identifies in their project governance framework technical elements but also a set of "embedded governance principles" which include a common worldview. Clegg et al. (2002, p. 327) when introducing the concept of 'governmentality' highlight the objectives of: aligning objectives, generating mutual incentives, sharing risks, pooling strengths and building trust. Atkinson et al (2006, p. 694) also highlight the necessity of building trust. Mesly et al (2014, p. 83) in their study of multicultural projects highlight the importance of concepts like affinity, fairness and also trust.

<table>
<thead>
<tr>
<th>Soft/ Behaviour</th>
<th>Hard/ Structural</th>
</tr>
</thead>
<tbody>
<tr>
<td>How people interact with the governance structure: Interpretation and impact of relationships on the behaviour of individuals</td>
<td>How governance system is designed. Structure and regulatory elements.</td>
</tr>
<tr>
<td>Common world views</td>
<td>External control, independency</td>
</tr>
<tr>
<td>Social rules of conduct</td>
<td>QA/Gateway review is non-political</td>
</tr>
<tr>
<td>Transparency, openness for scrutiny, maximum openness about basis for decisions</td>
<td>Transparency, openness for scrutiny, maximum openness about basis for decisions</td>
</tr>
<tr>
<td>Learning, willingness to change</td>
<td>Political anchoring of framework on high level</td>
</tr>
<tr>
<td>Setting common, high professional standards</td>
<td>Base projects on needs of the users</td>
</tr>
<tr>
<td>Look for big, important trends, not the minor details</td>
<td>Decisions should be made at the appropriate political level</td>
</tr>
<tr>
<td>Management of expectations</td>
<td>Use senior competence as owner representative and in assessment</td>
</tr>
<tr>
<td>Trust and Ethics</td>
<td>Simplicity, robustness</td>
</tr>
<tr>
<td>---------------------------------</td>
<td>----------------------------------------</td>
</tr>
<tr>
<td>Integrity</td>
<td>Completeness</td>
</tr>
<tr>
<td>Ability to influence people</td>
<td>Complexity</td>
</tr>
<tr>
<td>Mandatory</td>
<td>Review focus: inputs and methods/Output/Business case</td>
</tr>
<tr>
<td></td>
<td>Life cycle: extended, early focus</td>
</tr>
<tr>
<td></td>
<td>Project focus: Cost and risk/value for money...</td>
</tr>
<tr>
<td></td>
<td>Ensure a single point of accountability for the success of the project</td>
</tr>
<tr>
<td></td>
<td>Service delivery ownership determine project ownership</td>
</tr>
<tr>
<td></td>
<td>Ensure separation of stakeholder management and project decision-making activities</td>
</tr>
<tr>
<td></td>
<td>Ensure separation of Project Governance and organisational governance structures.</td>
</tr>
</tbody>
</table>

Table 6 Project Governance Principles
Source: Garland, 2009; Klakegg, 2008; Müller et al., 2013

The Table 6 above is based on project governance principles found in the work of project governance scholars Garland (2009, p. 28), Klakegg (2008, p. 36) and Müller et al. (2013, p. 28). They are an example on how governance systems are influenced by both the governance structure selected and the behaviours of the actors interacting with that structure. There has not been an extensive research of the effects of trust and ethics in the project context but for a governance system they are keys for improving its effectiveness and reduce its cost (Müller et al. 2013, p. 32). Cultural values are one of the biggest influence in any human endeavour (Jetu & Riedl 2014, p. 428). Trying to address the lack of research in softer elements, without ignoring the structure, of designing a project governance system the theoretical framework presented at the end of this chapter follow the division of governance elements made by Walker et al. (2008, p. 108) between structure and behaviours, the relation of the project actors with the governance system. As explained by Hall and Soskice (2011, p. 9) for any institution to be effective there needs to be congruence between the institution and the behaviour of the individuals affected by that institution. For project governance it means that, for being effective, it has to be “*mainly about ensuring that espoused (cultural and ethical) values are translated into matching behaviours*” (Walker et al., 2008, p. 127).

In summary, project governance can be considered as a complex system regulating the interactions of the multiple stakeholders involved in a project. The governance system is influenced by both the internal and external context of the project. Projects are social endeavours executed by people with a cultural background. Projects are also embedded in an institutional context influenced by the culture of the country where the project is carried out. National culture, how it is defined and how can affect business activities are explained in the next section.
3.6. Culture

Culture has become a popular research topic in the international business studies (Shore & Cross, 2004, p. 56). These days these studies are even more necessary given the globalisation process that the world economy has experimented. This trend has also reached the Project Management research field but only in the last years, the number of studies is still not so high (Marrewijk et al., 2008, p. 591; Shore & Cross, 2004, p. 56).

However, projects can be considered social endeavours where people from different cultural backgrounds interact (Henrie & Sousa-Poza, 2005, p. 5; Mesly et al., 2014, p. 80; Rees-Caldwell & Pinnington, 2013, p. 212). They have also a cultural context (Arseth et al., 2014, p. 107). The following sections show how national culture has been used in business studies and how it can be, therefore in the study of projects and its governance.

Essential scholars in the study of national culture in business include names such as Hofstede, Hall, and Trompenaars. They define culture in different ways. Hall and Hall (1990, p. 3) use “silent language” as a metaphor to describe culture. Human can communicate, share acknowledge and understand each other via this language including the concepts of evaluation, philosophy, solution to task. Culture has also been defined as a collectivity, a group of people solving problems or applying approaches with similar characteristic and these people response the environment individually (Hofstede, 2001, p. 10; Guilford 1959, p.13; Triandis, 1972, p. 4). But culture is not just a noun with the panorama idea, instead it consists of multiple layers of cultures (Hofstede et al., 2010, p.18; Hampden-Turner & Trompenaars, 2012, p. 8; Erez & Gati, 2004, p. 5). Hofstede et al. (2010, p. 18) argue that people are usually involved in different groups. Each group can be categorized to diverse common mental programs which have their own cultures in different layers. These layers can be split into national level, regional/ ethnic/ religious/ linguistic level, gender level, generational level, social class level, and organizational level. On the other hand, Trompenaars (2012, p. 8) argues that the highest level in the layers of culture is based on a national or regional society, and Erez and Gati (2004, p. 5) also argue that there are different cultural layers. They propose a multi-level model of culture (Figure 5) which contains two dimensions, structures and dynamic. The proposition of this model is in the unstable environment where is surrounded by influence of globalization. Besides, this model comprises different levels of cultural layers which are nested within each other.

Figure 5 Multi-level Model
Source: Erez & Gati, 2004, p. 588

Almost every human activity now is influenced by globalization. This global era has been triggered by new technologies, popular usage of internet, trade agreements between countries; transportation improvement etc. (Eriksson et al., 2002, p. 54; Prodrug, 2011, p. 37). In this globalized environment, cross-cultural interaction between
stakeholders is unavoidable (Scheffknecht, 2011, p. 73) and at the same time it generates the challenges and opportunities, McDonald provides a menu with different options and marketing strategies according to different countries (Javidan & House, 2001, p. 291). In order to execute project more smoothly, project managers and their team, as well as team members, all need to prepare themselves that it is very high possibility to work with people from several countries or need to communicate with other stakeholders from different cultural backgrounds (Ralf et al., 2009, p. 70).

3.7. National Culture and Cultural Dimensions

National culture is the collective mental programming characterising people in a national context (Hofstede, 2001, p. 4). National culture is one part of the cultural layer under the bigger framework of culture (Erez & Gati, 2004; Hofstede et al., 2010, p. 10). The relationship and importance between national culture and business processes has been a popular research topic (Venaik and Brewer 2010, p.1294). Business process includes several parts; and decision making is one chain of in the business process. Nevertheless, the behaviour of decision-making can be diversity in different countries (Shore & Cross, 2005, p. 55). It is essential to understand national cultures before to analyse and understand the different style of decision-making (Ralf et al., 2009, p. 71).

Most of the work here presented is based in the operationalization of culture through dimensions. This view of culture can be criticised for the uniformity of the concepts studied across countries and within the very same countries (McSweeney, 2002, p. 95; Gray et al., 2008, p. 32). However, they are useful for enabling meaningful comparisons of the different work styles across the planet’s regions (Chen & Partington, 2014, p. 398). This is important given the increasing amount of empirical evidence showing that (project) management reactions to the same situation vary depending on cultural values (De Camprieu et al., 2007, p. 685). There are several cultural dimensions by different scholars, for example Hofstede (2010), Trompenaars (2012), and House (2001).

3.8. Different Cultural Dimensions Study

There are several cultural dimensions by different scholars, for example Hofstede, Trompenaars and House (Table 7). The following sections will cover these three clusters of cultural dimensions. In the context of this thesis, culture will be referred to as national culture.

3.8.1 Hofstede

Hofstede (2001, p. 4) defines national culture as the collective mental programming which contains people in a national context. Through empirical approach, Hofstede used quantitative research methods for defining national culture. He did the same survey within 53 countries in one multinational enterprise (IBM) from 1967 to 1969 and received over 60,000 despondences (2001, p. 43); after 4 year, from 1971 to 1973, Hofstede repeated the same survey again in IBM but with a modified questionnaire, in 71 countries, and received about 60,000 respondents (2001, p. 45). The questionnaires can be categorized into four types which are satisfactions, perceptions, personal goals and beliefs, and demographic (2001, p. 48). Basing on the data he received from the surveys, Hofstede develops four national cultural dimensions which are individualism-collectivism, masculinity-femininity, power distance, and uncertainty avoidance. In 1980s, Hofstede adds one more dimension relating to the custom of Confucius philosophy (Hofstede, 1993,
3.8.2 Trompenaars Cultural Dimensions

Hampden-Turner and Trompenaars (2012, p. 27) defines culture is something already existed in the environment. Nevertheless, humans do not realize it when they are surrounded by it. He uses ‘fish relies on water, however, it does not notice how important the water is until it leaves the environment’ as a metaphor to describe culture. Culture contains different layers which are explicit products (outer layer), norms and values (middle layer), and assumptions about existence (the core); and one layer is complementary with another (Hampden-Turner & Trompenaars 2012, p. 28). Culture is not independent from society, it is influenced by three categories, relationship with people, attitudes with regard to time, and also the environment (2012, p. 11). Behind each dimension, there are results of different surveys which are based on the same questioners but released in several countries to support the Hampden-Turner and Trompenaars’ arguments (2012, p. 193).

3.8.3 GLOBE

GLOBE is an abbreviation for Global Leadership and Organizational Behaviour Effectiveness. This research project targets on 61 countries; its object is to understand the leaderships and organizational process basing on different cultural variables. Robert J. House and his research team send surveys to middle managers in the industries of food processing, finance, and telecommunications within different countries. They argue that there is no standard universal classification to define cultural dimensions (Javidan & House 2001, p. 293). These nine dimensions they define are from the integration of different cultural dimensions and theories. For instance, Hofstede’s Masculinity dimension is split to gender egalitarianism and assertiveness two dimensions under GLOBE research (House et al., 2002, p. 6). The scale of each dimension is classified to two clusters, one cluster is labelled “As Is” which is based on the literature review of societal and organizational culture; and the other is labelled “Should Be” which is based on the result of surveys and interviews within the participating countries.

3.8.4 Comparison

However, as Table 7, at the end of this section shows, there are some overlapped dimensions from different scholars’ arguments, for example power distance. However, we also noticed that we cannot find the sixth dimension, Indulgence vs. Restraint, in Hofstede’s cultural dimension from other scholars. Due to the reputation of Hofstede’s research and also his cultural dimensions have been applied in business different studies by many scholars; moreover, although there are some overlapped parts of cultural dimensions, however, we cannot find the discussed the cultural orientation between indulgence and restraint, which belongs to the sixth dimension presented by Hofstede. Therefore, we decide to apply Hofstede’s cultural dimensions in our study.

In the context of this thesis, culture will be referred to as ‘National Culture’. The following table has been created by the thesis’ authors combining the work of Hofstede (2001, 2014); Trompenaars (2012); and House (2001).
### Table 7 Different cultural dimensions

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Power Distance</strong></td>
<td>Power Distance</td>
<td>Power Distance</td>
</tr>
<tr>
<td><strong>Uncertainty Avoidance</strong></td>
<td>Attitudes with regard to the environment</td>
<td>Uncertainty Avoidance</td>
</tr>
<tr>
<td></td>
<td>(Internal Direction vs External Direction)</td>
<td></td>
</tr>
<tr>
<td><strong>Individualism vs. Collectivism</strong></td>
<td>Relationship with people</td>
<td>Collectivism I /Societal Collectivism</td>
</tr>
<tr>
<td></td>
<td>(Individualism vs. Communitarianism)</td>
<td>Collectivism II/In-Group Collectivism</td>
</tr>
<tr>
<td><strong>Masculinity vs. Femininity</strong></td>
<td></td>
<td>Gender Egalitarianism</td>
</tr>
<tr>
<td></td>
<td>Assertiveness</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Performance</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Orientation</td>
<td></td>
</tr>
<tr>
<td><strong>Long-term vs. Short-term Orientation</strong></td>
<td>Attitudes with regard to time</td>
<td>Future Orientation</td>
</tr>
<tr>
<td></td>
<td>(Past-Present-Future)</td>
<td></td>
</tr>
<tr>
<td><strong>Indulgence vs. Restraint</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 7 Different cultural dimensions

Sources: Hofstede, 2001; Trompenaars, 2012; GLOBE (House), 2001

### 3.9. Cultural Dimensions Applied

In this section, we will focus on the critique of Hofstede’s six cultural dimensions and introduce Hofstede’s six cultural dimensions in details.

#### 3.9.1 The Critique of Hofstede’s Six Cultural Dimensions

In this study national culture is considered as a key influence on project governance. For characterising the culture of the countries studied the work of Hofstede (2001, p. 9) is used, in spite of critique like the one made by McSweeney (2002, p. 113) which attacks the model for its assumption of national uniformity. This can be considered a valid point for criticism, the existence of different layers of culture in any human endeavour have to be recognised (Erez & Gati, 2004, p. 5). Individuals are not just ‘containers of national culture’ (McSweeney, 2002, p. 103). Other criticisms of Hofstede work include the validity of the measurement methods and the differences in meaning of the concepts measured (Jetu & Riedl, 2013, p. 429). However, in spite of the criticism Hofstede dimensions remain the most used in business studies given that the enable the researcher to establish comparisons between countries in management concepts whose variability according to cultural values has been proven by the evidence (De Camprieu et al., 2007, p.685; Chen & Partington, 2014, p. 398). These dimensions were selected due to not only it is the most comment used dimensions by other scholars and researchers (Shore & Cross, 2004, p. 57; Aarseth et al, 2014, p. 107); but also the Hofstede’s research includes our three targeted countries of this thesis, Spain, Sweden, and Taiwan. Moreover, these dimensions also include both factors which might influence in the West and in the Orient (Long-term Orientation).Apart from these reasons, the sixth and also the latest dimension, indulgence vs. restraint, cannot be found in others’ dimensions which are proposed by other scholars and also we notice it relates to our one of project governance principle, trust. Therefore, we decided to adapt Hofstede’s six cultural dimensions.
3.9.2 Hofstede’s Six Cultural Dimensions

Hofstede define several cultural dimensions which are Power Distance, Individualism vs. Collectivism, Uncertainty Avoidance, Masculinity vs. Femininity, and Long-term Orientation, and Indulgence vs. Restraint.

3.9.2.1 Power Distance (PDI)

PDI is one of the Hofstede’s cultural dimensions and it is also mentioned in the GLOBE (Javidan & House, 2001, p. 4). This dimension is related to the people’s acceptance of the distribution of unequal authority within the organization, company or the society. The scale of power distance affects some variables which influence the operation of organization and the governance management, for example the degree of the formal hierarchy, centralization and the participation while making decisions (Hofstede, 2001, p. 29; Pagell et al., 2005, p. 376; Ralf et al., 2009, p. 72; Chen et al., 2012, p. 361; Newman & Nollen, 1996, p. 756; Hofstede, 1993, p. 89). In the country with high power distance, Spain as an example, people expect to have clear distinction within status and power. On the other hand, in the low power distance country, people prefer to have more egalitarian treatment and being involved while making decision (Chhokar et al., 2008, p. 637 & p. 40).

3.9.2.2 Individualism vs. Collectivism (IDV)

IDV is another Hofstede’s cultural dimensions; besides, researchers Hampden-Turner and Trompenaars (2012, p. 78) and the GLOBE research both include the idea of the IDV (Javidan & House, 2001, p. 3). This dimension is related to the belonging and the integration of individuals to the organization, company or the society (societal norms). In the GLOBE, researchers categorized IDV to two categories, which are Collectivism I and Collectivism II (Javidan & House, 2001, p. 3). Collectivism is also labelled as Societal Collectivism which is referred to how much individual is being encouraged to devote and to join the organization. Collectivism II is also called in-group collectivism which is referred to how people think about the relationship within family, friends and even organization.

In the high orientation of individualism societies, people are concerned with individual preference, self-interest and care themselves more; and the close friends and family play important roles in their lives. In the organizations, the result of recurrent can be different due to having personal relationship or not. Besides, the decision usually is made by a single person without asking supervisors and the members of the organizations see individual reward more essential than the group.

On the other hand, people’s emotions are influenced by others (for example the rest of members of organization, company or the society) in the high orientation of collectivism society. People are expected to have the same interest like the group and do not expect being treated or having duty to treat others differently because of personal relationship. Society and organization tend to involve members and their families, for example, providing good welfare to employees is company’s responsibility (Hofstede, 2001, p. 29; Pagell et al., 2005, p. 376; Ralf et al., 2009, p. 72; Chen et al., 2012, p. 361; Newman & Nollen, 1996, p. 758; Hofstede, 1993, p. 89). Besides, people prefer to have plural representation and the decisions usually are made by group; if the environment becomes the situation they did not expect, they will not make decision immediately, instead they will confer it back home. Furthermore, usually it takes longer time to execute the process
of decision making, due to the decision cannot be made without informing or consulting supervisor. Hampden-Turner and Trompenaars(2012, p.78) use the example of the approving process of decision takes one full month, even the approval is about increasing few centimetres high of the workshops.

3.9.2.3 Uncertainty Avoidance (UAI)

UAI also belongs to one of Hofstede’s cultural dimensions and the GLOBLE research (Javidan & House, 2001, p. 4). In Hampden-Turner and Trompenaars (2012, p. 173) research, they label this dimension as people’s attitude toward the environment; and it can be classified to two categories, internal direction and external direction. This dimension is related to the tolerance and stress which people have while they are facing unknown, uncertain or unstructured future/situations; and how much people rely on formalized procedure, rules, structure etc. to reduce the unclear and unpredictable future. In working situation, the UAI orientation can be accessed within how organization or manager reacts to the phenomena, for example procedure, strategy and rule (Hofstede, 2001, p. 29; Pagell et al., 2005, p. 376; Ralf et al., 2009, p. 72; Chen et al., 2012, p. 361; Newman & Nollen 1996, p. 756; Hofstede, 1993, p. 90).

People and organisations which have strong uncertainty avoidance, internal direction, prefer to take more protected approach. They choose to have rigid plan with clear ideas and rules. They also believe that they can and should influence environment. For example, companies focus on the products or markets they are good at and eager to push (promote) to public, hoping what they provide will become the trend, which is less flexible to the market. Besides, people are usually being nervous easily than people who have weak uncertainty avoidance. Furthermore, the country has high uncertainty avoidance; it prefers to establish consistency and regulation.

On the other hand, people and organisations that have weak uncertainty avoidance, external direction, usually are more easy-going and willing to tolerate the ambiguous situations. They are more flexible to environment and pay more attention on what others demand, for example they provide the product to response what customers require for or what they look for; in the other word, they try to pull (gather) the need of markets and develop/ provide the technology. When the country is with low uncertainty avoidance, usually it is less focusing on the rules and procedures.

3.9.2.4 Masculinity vs. Femininity (MAS)

The other Hofstede’s cultural dimension is MAS. It is related to the degree of different values, which can be evaluated by the performance of work, success, competition and the attitude toward assertiveness. In the GLOBE research, MAS is defined further and split into three categories which are Gender Egalitarianism, Assertiveness, and Performance orientation (Javidan & House, 2001, pp. 3-4). Gender Egalitarianism is referred to how the society or companies see the differences between genders, and female has a higher status and stronger power in decision-making in the lease gender-differentiated orientation countries; assertiveness is referred to the when people are facing competition and cooperation, which kind of attitude they will have, and Performance orientation is referred to how company and society to encourage people to perform.

People with higher orientation masculinity pay more attention on the success of career or performance. They also like to compete with each other and distinguish the winner. When the companies have strong MAS, they will give their members clear directions and
explicit instructions. They also put efforts on employees training and skill developing. Besides, sometimes male has more authority than female.

However, when the orientation is more feminine, people rather to have better quality of lives than the success of job; besides, they consider relationships and background are more important than having competition; in other words, they accept cooperative and harmony approach. People are usually more hospitable (Hofstede, 2001, p. 29; Pagell et al., 2005, p. 377; Ralf et al., 2009, p. 73; Chen et al., 2012, p. 361; Newman & Nollen 1996, pp. 758-759; Hofstede, 1993, p. 90).

3.9.2.5 Long-term Orientation (LTO)

LTO is the last Hofstede’s cultural dimension. It is related to the principle of Confucius who influenced the rule and daily life in Chinese and sub-Chinese countries, Taiwan as an example (Chen et al., 2012, p. 361). People have different ideas of linking past, present and future, which influence people to make the decisions, for example how the schedule or goal will be planned? In Hampden-Turner and Trompenaars (2012, p. 170) research, they label this dimension as Past-Present-Future. On the other hand, in the GLOBE research, it is labelled as Future Orientation (Javidan & House, 2001, p. 3).

In the high long-term orientation country, people consider and save future while they plan or make decision. They consider lasting the relationship and cooperation, especially on perseverance and thrift in order to achieve the result in the future. Generally people believe the truth depends on the situation, context and time. In contrast, in the short-term orientation country, people prefer to enjoy this moment and focus more on the present and past. They appreciate tradition, including respecting respects to ancestors, seniors and predecessors, and fulfil the social obligations. When it comes to make decision, they focus more on quick result.

3.9.3.6 Indulgence vs. Restraint (IDU)

IDU is the latest dimension which was added by Hofstede’s in 2010. Unlike the other six dimensions, this dimension is not discussed by other scholars so much (Table 7). This dimension is referred to the way how people enjoy their lives and how do they react when it is under the condition of being controlled or receiving gratification. In the country with indulgent orientation, people see the freedom of speech and how much leisure time they have important. Usually, this type of people are happy and enjoy this moment, they think it is possible to control their lives. On the other hand, in the country with restrained orientation, people are more pessimistic and cynical. They do not think they can control thing which means they are less positive. Moreover, they care less about the leisure and the freedom of speech. Usually, strict social norms are used to control the gratification of needs and the regulations.

3.10. Recapitulation and Framework

Project Management, has expanded exponentially in the last two decades (Smith 2012, p. 2). The study of projects’ internal and external environments and the social interactions between the project actors has gained relevance (Sommer et al., 2014, p. 971). For this study a project is a complex system within a bigger social system and influenced by it (Locatelli et al., 2013, p. 1397) where a high number of social actors interact (Atkinson et al., 2006, p. 688). Parallel in time to these developments in Project Management, the interest in the concept of governance has also exploded (O’Sullivan, 2003, p. 23).
quality of governance is a key factor for the success of any business endeavour, also for projects. In the project governance field mainly two currents can be identified, considering governance as independent from the project (strategic) or internal to the project (Ahola et al., 2013, p. 1322). This study focuses on the internal project governance. Governance is characterised as a complex system where different actors interact with a diverse type of contractual, personal, formal and informal relations (Klakegg, 2010, p. 66). The study reported here focus in one of the elements influencing this system, national culture. National culture is here defined as multi-layered programming and characterised according to cultural dimensions concept. National cultural dimensions are Power Distance, Uncertainty Avoidance, Individualism vs. Collectivism, Masculinity vs. Femininity, Long Term vs. Short Term Orientation, and Indulgence vs. Restraint. The relation between project governance and national culture relations is considered here to exist in two levels, the structure of the system, and the behaviour of the actors interacting with the system. Taking national culture, as explained by the cultural dimensions this study observes the relation in both levels, structural and behavioural through a framework designed for that observation.

The framework has two objectives. First, it is intended to be used as an observation tool for the different project governance arrangements studied in the research. Second it is used for trying to validate the relation proposed between the two constructs researched here, national culture and project governance. The framework is built on the theoretical choices explained in the previous sections. As it has been explained in the ”governance principles” section this study is based on the assumption that project governance is influenced by national culture through those principles in two ways. First it affects, indirectly, the principles governing the structure of the governance system. The governance structure includes procedures, policies, defined roles, responsibilities and authorities (Müller et al., 2013, p. 26). Second, it is directly affected by the social and cultural nature of the actors interacting with the structure. In other words, the governance structure and the behaviours of the actors involved in the project are influenced by national culture and they influence each other in an iterative way. The iterative nature of the influence of behaviours and governance structure is described by Müller et al. (2013, p. 28) in their study of trust and ethics in project governance. It can be complemented with the work of Hall and Soskice (2001). From the political economy these authors highlight that any institutional framework is influenced by national culture in two different ways. First by the choice of institutions to be used, we will assume them to the corporate governance structure elements. Second, by the relation of individuals with those institutions through their behaviour. For building the framework the dimensions of national culture have been considered as an invariable influence focusing on the variability of the desired principles in the two dimensions explained, structure and behaviours. The relation is graphically described in the following diagram.
Theoretical Framework

National Culture Dimensions

- Institutions, Business Climate, Legal Tradition
- Project Governance (Hard) Structure Principles
- Project Governance (Soft) Behavioural Principles

People Beliefs and Behaviours
Chapter 4-Introducing Spain, Sweden, and Taiwan

This chapter introduces the context of our study. First it is argued why Spain, Sweden and Taiwan were selected. Second, a profile of the three countries is presented. The profile includes a brief description of the country history and the main socio-economical characteristics of them. The quality of public governance indicators of the countries is also briefly addressed. Finally with the information obtained from the first phase of the empirical study the situation of the Project Management field and the Project Governance concept in the country are discussed.

4.1. Setting the context: Why these countries

Taiwan and Spain, in spite of their huge geographical distance, score similarly in many Hofstede's cultural dimensions and both together are very different from Sweden (Hofstede, 2001). The Figure 6 below shows how Spain and Taiwan share a high degree of Power Distance and Uncertainty Avoidance. Both countries can be considered as more collectivistic societies (in the case of Spain the collectivistic tendencies are present if the country is compared with the high degree of individualism of its other European neighbours). Also the degree of Masculinity is similar. Sweden in all these dimensions appears almost as a negative photo of the other two countries.

Figure 6 Comparison of three countries, Spain, Sweden, and Taiwan (Hofstede’s Cultural Dimensions)
Sources: Hofstede, 2014

International Transparency’s (2014) and World Bank’s Public Governance (2014) metrics are similar also for both Spain and Taiwan contrary to Sweden which differs as a more transparent, better governed country. It is interesting to study if the similarities (or differences) in culture have some kind of causal relation with the way governance is understood in the three selected countries and if that influence affects also governance at the project level.
4.2. Spain

4.2.1 Introducing Spain

The Kingdom of Spain is a southern European country which has a population of 46.65 million (World Bank, 2014a). After a terrible Civil War and forty years of relative isolation under a military dictatorship, Spain recovered its democratic liberties in the 1970’s. This fact and its incorporation to the then called European Communities in 1986 initiated an economic boom that lasted till 2008 when the country was badly hit by the global financial crisis (CIA, 2014). Now, in spite of worsening conditions and intertwined galloping, institutional, constitutional and economic crises, Spain enjoys a very high human development (ranking 23 out of 147 countries) (Transparency International, 2014). Culturally Spain is a diverse country with strong regional and national identities. It has four official languages recognised by its constitution and multiple co-official languages recognised in the basic laws of its seventeen ‘Comunidades Autonomas’ (CIA, 2014). Public Governance indicators can be considered as moderately good in Spain but it offers a mixed picture if compared with similar in size and population European countries. Access to information and participation of citizens are elements that need to be improved (Transparency International, 2014).

4.2.2 Spain Cultural Dimensions

Spain has slightly high orientation of PDI (scores 57 in Hofstede’s cultural dimensions of PDI) (Hofstede, 2001, p. 192). In the companies, managers centralize the authority; and subordinates are not encouraged to speak out their opinions, decisions are usually made by managers. Spain scores 48 in Hofstede’s dimension of LTO (Hofstede, 2001, p. 256). It means that people and companies see this moment more important than what it will happen in the future. Comparing other European countries, for example Sweden, its individualism is relatively low (scores 51 in Hofstede’s cultural dimensions of IDV) (Hofstede, 2001, p. 96), people do not have very strong competitive orientation between each other (scores 42 in Hofstede’s cultural dimensions of MAS) (Hofstede, 2001, p. 143). In the UAI, Spain has quite high scores, score 86 in Hofstede’s cultural dimensions of UAI (Hofstede, 2001, p. 192), which means people and companies would rather take more stable and fixed approaches, for example, establishing rules.

4.2.3 Project Management in Spain

Project Management methods spread late in Spain. Nowadays Project Management culture in Spain can be considered as a work progress Project Management certifications have become increasingly popular in Spain in the last five years. However this development is considered by the experts (Ley, Teixidó) interviewed for this study as the result of the terrible economic crisis Spain is suffering. Nowadays, more and more companies need to look for income out of Spain. The economic crisis in Spain has forced both companies and individuals to turn to Project Management for being able to compete abroad. There are also serious problems about Project Management maturity in Spain (Teixidó). One of them is the lack of trust. Due to the lack of transparency, it is hard to build up trust between the project team and the clients and also within the very project organisation. Another problem is the lack of trained experienced professionals. Due to lack of Project Management knowledge in companies and in the society, generally a big hurdle in the effective execution of projects (Teixidó). However, the situation of Project Management has become better step by step because of the cooperation with
multinational companies and the growing internationalisation of the Spanish economy in sectors traditionally mature in Project Management. Out of the ten biggest civil works engineering firms in the world, five of them are Spanish (Ley). For these effort to spread to society out of small elite of big organisations, according to Teixidó, Spanish government should put more efforts on educating the knowledge of Project Management to people from the secondary school.

4.2.4 Project Governance in Spain

The definition of project governance in Spain is commonly understood as the system that contains the processes of decision making and control, development of project strategies and building the project team (Ley, Teixidó). Project governance structures are not widespread in Spanish companies out of the bigger Spanish multinationals (Ley). As it happened with Project Management the size and market position of companies influence strongly the degree of governance maturity of organisations. In general, project governance system is quite generic in Spain, and is based on strong hierarchies and focus on controlling the members of the team. Although project managers and companies know that decisions should not be made individually; in Spain, because of a tradition of strong hierarchies, most of decisions are still made by supervisors or top managers (Teixidó). In other words, it is a hierarchical system which does not support excessively decision making but try to control the actions of the different project stakeholders.

4.2.5 Project Governance Principles in Spain

PGP assists PMs to make decision and complete the objectives of the projects (Teixidó). However, in most of companies in Spain, PGP are based on the typical hierarchical structures; in other word, they are based on the decisions of the boss/supervisor (Teixidó). PGP in Spain can be discussed within to categories, hard/structure principles which include agile approach and following the management rules of hierarchy etc.; and the soft/behaviour principles include communication and trust etc. However, the principles can be various. For example, in some IT companies they take Scrum and Agile approach (SPE2) as one of hard/structure principle; some companies take what their clients’ provide (SPE1).

4.2.5.1 Hard/Structure Principles

The hard principles of PG are established in Spain (SPE1, SPE2, SPE3); but they have diverse orientations in different companies, for example, uniformity (SPE1) and agility (SPE3, SPE2). However, protocols need to be followed strictly; if not, project managers and project members can do as they want (SPE2). ‘We would like to have a formalised process and apply it’ SPE1 said. Even there are some differences within companies, however, PMs in Spain we interviewed with all mentioned having a standard structure is necessary for their project and it is essential to consider what clients ask for (SPE1, SPE2, SPE3), although sometimes it cause the conflict between balancing clients and the structure/procedure. Obeying the management rules of hierarchy is another hard principle. In Spain, the hard PGP are mainly based on hierarchies with managers taking decisions. However, in order to avoid the decision will be made by wrong and unqualified people and being made individually; instead, the decisions making shall be spread all over the project and the structure of PG should be able identify the stakeholders. The sponsor and manager shall make a final decision only when there is a conflict disrupting the project or between the members (Teixidó).
4.2.5.2 Soft/Behaviour Principles

Trust is one of important soft principles, and it can be within the team members and also stakeholders (SPE1, SPE2, SPE3, Teixidó). Lack of trust forces the projects need to be controlled more mechanisms and it will generate more documentation (SPE1). However, trust is not that common in Spanish projects, ‘You caught me this time, I will catch you next’ (Teixidó); where loyalty to the hierarchy and lack of implication are common instead (Teixidó). Keeping the relationship with clients is another soft principle. For some companies in Spain (SPE3), they see their relationships with the client in the long term and try to balance results in the clients account in future projects; a closer relation between the team members could be beneficial for the project (SPE2). Besides, having a good communication is also referred to soft principle (SPE3). However, it is always not easy to keep the balances between what clients want and what the company/programmes should do (SPE1).

4.3. Sweden

4.3.1 Introducing Sweden

The Kingdom of Sweden is one of the Nordic countries, it has a population of 9,593 (World Bank, 2013b). A highly democratic and peaceful country, Sweden has not participated in any war in the last two centuries. Sweden joined the European Union in 1995. Traditionally, the country has been a successful economy with a high degree of human development. Its high living standards are the consequence of a high skilled workforce and high tech development. The engineering sector accounts for 50% of Swedish exports (CIA, 2014). Sweden has one of the highest human development scores in the world (10th) and also has other high rank in indicators of good governance like judiciary independence, rule of law and public information access (Transparency International, 2014). Sweden is a much culturally uniform country with small Finnish and Sami minorities (CIA, 2014).

4.3.2 Sweden Cultural Dimensions

Sweden has a relative low orientation of PDI (scores 31 in Hofstede’s cultural dimensions of PDI) (Hofstede, 2001, p. 59) which means that members in the groups are treated equally and there is no obvious hierarchy, for example the attitude to managers could be informal and the conversation could be direct between each worker. Besides, people prefer no dress code and seldom mention their titles, for example no title on their office door or when they call each other (Chhokar et al., 2008, p. 45). When it comes to the decision making, even members are from different positions in the company; however, they are all encouraged to attend discussion and to share their opinions. Besides, project managers do more flexible approach and schedule, they have relative low of UAI in Hofstede’s cultural dimensions (score 29) (Hofstede, 2001, p. 194). On the other hand, they do not have clear orientation of LTO (scores 53 in Hofstede’s cultural dimensions of LTO) (Hofstede, 2001, p. 256). In the Hofstede’s cultural dimensions, Swedish has relative high score of IDV (scores 71) (Hofstede, 2001, p. 95). People in Sweden tend to work individually, rather than having a team work. Working independently with personal strength is what they are taught from their culture (Chhokar et al. 2008, p. 46). Besides, they have very low orientation of MAS (scores 5 in Hofstede’s cultural dimensions of MAS) (Hofstede, 2001, p. 143) which means that people between each other are more harmony, instead of being competing between each other.
4.3.3 Project Management in Sweden

Swedish expert of Project Management consider that PM has obtained the status of best practice in the majority of Swedish companies. Most companies in Sweden have developed some methodology for MPs (SP II). Project Management, in comparison with Taiwan and Spain, is much more mature and has a longer tradition in Sweden. Two shifts can be observed in the field of Project Management in Sweden. The first shift happened two decades ago, companies moved their interests from production to consultancy and services. A lot of Swedish flagship companies, like Ericsson or ABB, started to obtain an important share of their income from temporary activities and started to develop their own project methodologies (Blomquist). The second shift took place recently and especially in the IT and telecommunications industry, companies changed their interests on project to product focus. Agile techniques became widespread and now dominate the Swedish Project Management scene, much more than in other comparable European countries (Blomquist, Müller). Due to the extreme requirement of efficiency derived from the high labour cost in Nordic countries, it is necessary for Swedish companies to adopt an agile approach when operating collectively (Müller).

4.3.4 Project Governance in Sweden

Sweden presents a much more mature profile in project governance than Spain and Taiwan. However, the concept of project governance is still not considered as critical by many organisations, for example Svenskt Projektforum. In Sweden, as a distinctive from Spain, being flexible is important. PGPs can be adjusted due to different customers’ needs. Also PG systems take a much more consensual approach involving the different stakeholders of the project. The definition of PG is the way of working and how the projects are managed (Blomquist). PG also relates to how does PM control and create a separate framework in order to make project decisions (Müller), in order to support PM. PG is applied on companies differently due to different sizes. In big companies, PMs have more authorities; besides, companies also have more budgets to create PG system and to build structure supporting project managers; on the other hand, the PG systems is smaller companies are more related to the business needs. Another influence PG is the market position of companies (Müller). In the smaller companies, building relationship with customers sometimes in more important; however, it the medium size of companies, they usually focus on providing products constantly and the governance activities are relegated.

4.3.5 Project Governance Principles in Sweden

Usually PMs in Sweden have more authorities, comparing Spain and Taiwan, and the opinions from project team members are important. Generally, PMs could make decisions by the project teams and themselves, instead of consulting senior managers (SWE1, SWE3). PGPs assist organizations and PMs to make decisions and reach the consensus with different members in the project teams (SWE1, SWE2, and SWE3). These principles can be customised by PMs while they receive some requirements from clients (Blomquist). A salient element of the Swedish PGP systems is that it integrates different perspectives (Müller). The PGP systems can also be very diverse depending on the sizes of organizations. Due to having more autonomy and the organizations focus on keeping the relationship with clients, PMs play important roles and have more rights to adjust the PGPs in small organizations. On the other hand, in the medium size of organization which focus on efficiency and delivering products, instead of the building the relationship with clients; the roles of PMs are just following the PGPs, process and bargaining for resources
with the line managers. Comparing small organization, PMs have less autonomy and less input to decision making, which sometimes causes a problems for company to have PMs. However, in bigger organizations, they have higher budget to create the necessary PGP procedures and structure for supporting the project manager. Besides, they also have very developed system of PM and PGP, the PGP system is more mature and defined clearly; meanwhile, the PMs are still respected (SP I) and are allowed to adjust the system (Müller) in big companies. The PGPs in Sweden can be discussed in two categories. First, hard/structure principles, including the Swedish labour regulations etc.; Second soft/behaviour principle, including reaching consensus between team members and having trust models etc.

4.3.5.1 Hard/Structure Principles

In order to ensure a correct interplay and collaboration between project teams, customers and suppliers (Blomquist), PMs use hard PGPs to ensure the objective and the agenda of the project which is based on the different project stakeholders’ requirements and the strategic objectives of the forces behind the project but also the size of organization and the type of industries (Müller). Apart from this, PGPs also include agility (SWE3), quickness (SWE2, SWE3), expediency (SWE2), autonomy and teamwork (SWE1). Having these features, PGPs in Sweden are flexible and PMs do not consult supervisors or senior managers before making decisions. PMs sometimes even need to define the scope, budget, and the schedule by themselves (SWE2). For Swedish, a heavy control structure, only slowed the process, created mistrust and lacked of team members’ involvement (SWE1). Another hard PGP is companies are controlled because of the rule of the Swedish labour regulation which is an external factor influencing PGPs in Sweden (Müller, SWE1, SWE2, SWE3). Because of this regulation, companies in Sweden cannot fire their workers easily which makes more necessary to build trust and commitment of employees and affects the governance structure of the company (SWE1).

4.3.5.2 Soft/Behaviour Principles

Usually, the opinions from project team members are important in Sweden (SWE1, SWE2, and SWE3) and decisions are made as a team (SWE2). In order to reach the consensus, punctuality (SWE2), communications (SWE2) and openness (SWE1, SWE2) are included in the soft common rules. Openness is very important if somebody is delayed in his/her part the sooner it is communicated the better for everybody (SWE1). However, reaching consensus is not easy; usually it takes time (SWE1). Building trust and reaching consensus between each others are two important soft PG principles. People tend to trust their counterparts in business but if somebody violates that trust people will think carefully if they want to interact with you again (Müller). In order to create trust, companies have different approaches, for example, there is a ‘Discovery Phase’ in SWE3’s company to create trust between the company and the client, the projects and/or bids have at the beginning; another example of building trust is there is a trust model in the company where SWE1 is working for, the idea behind it is that trustful employees will perform what company expects on them and it also (Müller). Another soft PGP is agility which is necessary to adapt and it ensures that the more flexible PG system can be used. Due to the high cost of time and the labour law makes organizations almost impossible to fire employees in Sweden; therefore, consultation is necessary, and it also means a high labour cost and a constant quest for efficiency by the companies (Müller). Apart from agility, communication and the also belong to soft PGPs which are essential to follow. People need to be really committed to what they are doing (Blomquist)
4.4. Taiwan

4.4.1 Introducing Taiwan

After being controlled by Japan for more than fifty years, Taiwan served as a refuge for the fleeing forces of the nationalist party Kuomintang. The nationalist were defeated by the Communist Party of China in 1947 and since then the two republics (The Republic of China, Taiwan and People of Republic of China, Mainland China) have claimed to be the legitimate representatives of China. In a process starting in the 1950’s and accelerated after the 1980’s, Taiwanese people have gradually accessed democratic rights and freedoms. In 2000, for the first time in history, Taiwan had a peacefully transfer of power between two different democratic parties. Taiwan’s economy has prospered in the last decades becoming a history of success and being included in the group known as ‘Asian Tigers’. Nowadays, Taiwan is a highly developed capitalist economy with a strong export-led growth (CIA, 2014). Taiwan, as Spain shows a mixed picture when analysing its governance indicators. Government openness and citizens’ capacity to influence decisions are areas where improvement is needed (Transparency International, 2014).

4.4.2 Taiwan Cultural Dimensions

Taiwan is one of Asian countries under Confucian dynamism, Confucianism affect people’s daily lives (Hofstede et al., 2010, p. 237; Chhokar et al., 2008, p. 885; Chen et al., 2012, p. 361). It has 23 million populations. Although Taiwan is considered to have similar culture like Mainland China; however, they have different scores in Hofstede’s cultural dimensions. Apart from the score of uncertainty avoidance, Taiwan has results of lower scores than mainland China (Chen et al. 2012, p. 363), the comparison is in below

<table>
<thead>
<tr>
<th></th>
<th>PDI</th>
<th>IDV</th>
<th>UAI</th>
<th>MAS</th>
<th>LTO</th>
<th>IDU</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mainland China</td>
<td>80</td>
<td>20</td>
<td>30</td>
<td>66</td>
<td>118</td>
<td>24</td>
</tr>
<tr>
<td>Taiwan</td>
<td>58</td>
<td>17</td>
<td>69</td>
<td>45</td>
<td>87</td>
<td>49</td>
</tr>
</tbody>
</table>

Table 8 Comparison of Mainland China and Taiwan (Hofstede’s Cultural Dimensions)

Taiwan has almost the same result in the score of power distance (scores 58 in Hofstede’s cultural dimensions of PDI) (Hofstede, 2001, p. 58) with Spain, which indicates that subordinates are expected to be told what to do and they are not encouraged to present their opinions. Managers tend to centralize authorities. People and companies in Taiwan prefer to have standard rules in order to reduce the situation of uncertainty (scores 69 in Hofstede’s cultural dimensions of UAI) (Hofstede, 2001, p. 191). People in Taiwan are encouraged to be more collectivist, comparing European countries, for example Sweden and Spain (scores 17 in Hofstede’s cultural dimensions of IDV) (Hofstede, 2001, p. 97). People are cooperative working together and loyal to their groups, sometimes the relationship between employers and employees exist moral factors, for example the link with their families. This idea of relationship is influenced by Confucianism (Chhokar et al., 2008, p. 884); moreover, apart from that, the long-term oriented approach during decision-making is influenced by Confucianism as well. In the Hofstede’s cultural dimensions, Taiwan has 93 scores in LTO (Hofstede, 2001, p. 255), which is much higher than European countries, for example Spain and Sweden. Under this orientation, people consider future and long-term relationship when they formulate plans or making decisions.
4.4.3 Project Management in Taiwan

Project Management is a relatively new term in Taiwan. Two of well-known Project Management associations, PMI and IPMA (it is called TPMA in Taiwan), entered Taiwan market only about a decade ago; PMI-Taiwan was established officially in 2003 and TPMA was established officially in 2002. Due to the Project Management lack of maturity, usually project managers do not enjoy of high authority and their tasks become administrative routines (Hsiung). However, the different sizes of the companies, also in Taiwan, make the situation somehow not the same. Some companies are the branches of western companies which have more project managers’ techniques and understanding; however, it is not easy for them to apply these techniques on their branch offices in Taiwan. SMEs are the most common type of business in Taiwan, which do not focus on developing formal job position of project manager (Hsiung). Apart from the scarce development of the profession, the other problem of project managers in Taiwan is that most of companies are careless in writing reports and documents. In other words, they are not willing to pass down their experiences formally. One reason behind this behaviour is that people are afraid of being judged and that their ideas will be copied by others (Hsiung).

Mainland China has quite close culture with Taiwan; however, the idea of project manager and Project Management performance practice better than in Taiwan. That is because in Mainland China, government promotes the knowledge of Project Management and even requests companies, especially governmental companies, to have Project Management certificate. However, in Taiwan, government and the educational system do not pay so much attention on that (Fu).

4.4.4 Project Governance in Taiwan

Project governance can be referred to the prioritisation of tasks for obtaining maximum profit. An alternative definition emphasises the control demanded by projects in the public sector. Mostly, governance is only present in a very high managerial level in the companies. Usually companies create steering committee in order to process the projects. However, they rarely differentiate between corporate and project governance. Besides, the term of project governance is seldom used by Taiwan companies. Portfolio and program manager are almost not mentioned in Taiwanese companies. Most people in Taiwan, they misunderstand the definition of project governance (Hsiung). They understand governance as corporate governance which the Taiwanese government enforces strictly to protect private shareholders.

For discussing project governance in Taiwan, it is essential to split companies by their size/type. SMEs usually have their own company rules which influence how project managers manage the project, instead of having formal governance systems. In the decision making process in SMEs, the opinions and instructions from top manager/supervisor are respected as law (Fu). On the other hand, bigger western companies established in Taiwan, like IBM, Microsoft or HP, have a bigger understanding of the concept and more established governance system (Hsiung). Apart from the understanding of the definition of governance and the type/size of the companies; the other reason of the lack of use of project governance systems in Taiwan is because of the cost. Building the governance structures and maintaining the project governance requires committing budget; however, most companies in Taiwan have a low cost
mentality. Therefore, companies in Taiwan usually do not have extra budget for establishing PG system (Hsiung).

4.4.5 Project Governance Principles in Taiwan

Just like the terms of managerial approaches of portfolio and program, both PGPs and PG are also seldom mentioned by Taiwan companies; and actually, not so many people understand (Hsiung). PGPs in Taiwan are mainly used to decision making which is affected by supervisors (TWN1, TWN2, TWN3, and TWN4), clients (TWN4) and the cost (TWN1). Within companies, especially in SME type, what supervisors/senior managers say influence/determine the decision making process and results. In general, there are no formal PGPs in companies. However, people from higher position know and also realize the decision making, controlling, and monitoring; in other words, they have already executed the idea of project governance. Due to the fact that PG in Taiwan is still neither mature nor being formalized yet (Fu), the PGPs usually are only applied at a very high level between the managers who are working for the projects (Hsiung). For example, in the company where TWN1 is working for, no matter what the new project is about, most of the time the governance system is based on the cost structure. The price of the design will influence how decisions are made. But if there is a conflict relating to how to judge the cost, then the top manager will make final decision. The PGPs in Taiwan can be discussed under two categories, hard principles, for example the law, and the soft principles, for example skills of communication.

4.4.5.1 Hard/Structure Principles

In the most of the companies in Taiwan, hard PGP are controlled by the senior managers and hierarchical managerial approach which both shape the structure of PG system (Hsiung). While PMs need to make decisions, it is always necessary to consult senior managers (TWN1, TWN2, TWN3, and TWN4). Apart from this, the project team usually is assigned by senior manager (TWN1). If the final goal of the project relates to the budget, controlling costs and efficiency are two main drivers of the decision structure in the hard structure (TWN1). Leave written documents or reports for the projects is another hard PGP; however, usually it is very difficult for managers and engineers to realize because they are afraid of being judged and would like to reduce the chance of their ideas being copied. However, the lack of intellectual property tradition makes the reporting and lessons learned processes difficult (Hsiung). In some companies in Taiwan, hard PGPs include the standard rule and principles for PMs to follow while they are executing the projects (TWN3, TWN4), for example there is a ‘job description’ in TWN4’s company. But meanwhile, these rules and principles can be customised as well (TWN4). Apart from these internal organizational factors, hard PGPs in Taiwan, especially for the government agencies, also include complying with the laws/regulations which are very strict.

4.4.5.2 Soft/Behaviour Principles

One of the soft PGPs in Taiwan is including communications management (Fu, Hsiung). It is important to have clear standard processes in order to avoid misunderstandings. However, lots of Taiwanese participate passively in team discussions. The other soft PGP is trying to reduce the language barriers of using terminology, which might be able encourage people to attend team discussion more and to exchange ideas more fluently and transparently (Hsiung). Apart from that, due to team members have different expertise; trust and respect between each project team member are important soft PGPs
as well (TWN2, TWN4). However, the trust between each other in the team might be not so high because usually the project team is temporary (TWN1) and it is hard to treat each team member equally because of hierarchy (TWN2). In order to manage the team and project, communicating skills and leadership are two soft principles. A leader is expected to be strong and have personal character (TWN3). Moreover, quickness and efficiency are the other two soft/behaviour principles as well (TWN3, TWN4).
Chapter 5-Interviews with Project Managers

The results of the study conducted on companies of the three selected countries, Spain, Sweden, and Taiwan are here presented. The results are separated by country, company, interviewee and theme. Two are the themes addressed in the interviews, Project Governance systems in the interviewee’s company, and the Project Governance Principles on which the system is based. For every country also a summary with the Project Governance Principles identified in the interviews is also included. These principles are divided between principles considered as ‘desirable’ by the respondents and principles actually present in the companies studied.

5.1. Spain

5.1.1 Practitioner: SPE1

5.1.1.1 Project Governance

In CSPE1 there is an internal project governance methodology which is the base for all customers and countries. Small changes can be made for different customers. Changes are also made depending on the contract type, like lump sum contracts or time and material contracts. At the beginning of the project a document is established with all the tasks, rules, meetings, follow ups, approval levels, etc. The document has to be approved by CSPE1 and its client. Both parties commit themselves to ensure that the regulations of the document are followed during the project. The way the document is drawn varies depending on the client’s Project Management maturity. Some big clients are mature enough for knowing how a project is managed; on the other hand, CSPE1 also needs to do a consultancy job with other less mature clients, for example, CSPE1 needs to propose how they think the project could be managed. Normally the project governance structure includes an analyst, a project manager, and on top of them a senior manager. This structure is mirrored by the client and altogether both structures form the project governance system.

In the meetings or follow-up meetings, different configurations of the structure are used. Sometimes, depending on the importance of the issue, even a business partner is called to the meeting. All decisions are discussed with the project manager but it does not mean that the project manager is attending all the meetings. Some of the meeting are at a higher level. There are clear rules for the escalation of issues. For example, only the manager and the partner are members of the steering committee. Normally the partner is not really involved in the decision; unless it is really strategic. When CSPE1 works for customer side, they consult the client before making a decision. The objective of every decision is to help making the target. Decisions have to be based on tasks but it is important to maintain harmony in the team. For SPE1, it is also important to think about the team and the possible consequences for them.
5.1.1.2 Project Governance Principles

*Hard/Structure*

Uniformity of rules is one of the principles identified by SPE1. Some small customisations are made according to the type of client and contract. However, in general, in SPE1’s words “We would like to have a formalised process and apply it.” Another one is maintaining order and control. For her a clear and organised structure is necessary. According to SPE1, CSPE1 wants to avoid the image of a lack of organisation which is given traditionally by Spanish companies. For maintaining that control, intermediate reviews are used; they try to avoid leaving everything for the last day. They do not want to rely on last minute creativity. For avoiding unexpected issues, daily meetings and follow ups every two days are scheduled. Minutes of meetings are kept for ensuring that all parties comply with the meetings’ agreements and it is also necessary for coordinating different companies within the project. Control structures are needed for avoiding later discussions about inclusions in scope or schedule impacts. The experience of SPE1 is that many clients do not like these structures as they prefer to have some discussion scope later. Anticipation is also needed. Sometimes a pattern starts to form about how things are done. If that pattern is not desirable, SPE1 will try to take preventive measures or corrective ones as soon as possible.

*Soft/Behaviour*

Trust again appears as one of the main principles. Trust within the team but also with other stakeholders. Lack of trust forces the project to need control mechanisms and generates more documentation. However, according to SPE1, if those structures are not present an opportunity is given for clients and suppliers to discuss or to try to take advantage of others. Within the project, however, the only way to build trust with the team is to work closely with them. Openness by management is also a key for receiving trust by the team members. Result orientation is another key trait for maintaining effective project governance. People need to understand if their actions are contributing to the project final completion. For SPE1, these values are more proper of a consultant than of an average Spanish citizen.

5.1.2 Practitioner: SPE 2

5.1.2.1 Project Governance

SPE2’s company uses an internal PM methodology based on the principles of Scrum. SPE2, as project manager, has to reach three main objectives which are minimising schedule, quality, and cost deviations. A well-structured system exists for governing projects. The company has its own methodology and it is followed consistently. There are a well-defined structure and roles in the project. The project manager is at the centre of the governance system. He/she has a double function negotiating externally with the client and internally with the company’s departments.

The current system is the result of adapting multiples techniques to the company during the last years. Scrum is the base complemented by other Project Management tools, like requirements definition. These techniques have been translated into procedures and have been refined during the last years. The level of formality and documentation required now is much higher than when SPE2 started to work in the company. This improvement process is the result of an initiative taken by the company’s management, the level of
involvement designing the system by the members of the company was low. However, within the system, PMs have autonomy and sometimes uncertainty. The decisions taken can represent some risks and it is up to the project manager to ask for help or to escalate the issue. For SPE2, it would be useful to define up to what level a decision is responsibility of the team, the PM or the senior manager. Right now there is no formal limit, it is based on experience. It does not mean having heavier procedures or more documentation but scalability and giving each problem the level of control it requires.

Decisions depend almost completely on the situation of the company with the client and how mature is the client PM culture. Decision making can be discussed in two categories which are internal decision and decision is made by client. And most of time, clients are not involved in the decision making. If the decision relating to the profit and schedule, then PMs have to consult manager; otherwise, PMs usually can decide by themselves. The team gives information and supports the project manager but no consensus based decision is used. The team is not totally involved in the decision process. There is no standard process making decision because in this company, having experience is more important. One consequence is that too many decisions are made due to the ‘hot blood’ of the moment.

5.1.2.2 Project Governance Principles

Hard/Structure

First principle is following the scrum methodology for obtaining agility and adaptability. Adapting to the client needs is a key principle. The system transfers the clients’ needs to a document and formalizes it through standard processes. Documentation reflecting those requirements is agreed and signed up. Formal techniques are used for capturing the clients’ needs and translating them into requirements. The price of initial adaptability has to make a big effort later in order to minimise variations. Control of possible deviations is another principle defining the structure of the governance system. Responsibilities between departments and functions are clearly split but improving the control over the activities, that can create problems of integration later in the project. Accountability is, therefore, another principle. Uncertainty is the worst enemy of the project because it can lead to changes that can be paid or not by the client. Control is the final principle mentioned by SPE2.

Soft/Behaviour

Some clients prefer informality for being able to bargain and not having to pay for an organised system. The company sees its relationship with the client in the long term and tries to balance results in the clients account in future projects. Sometimes the deviations observed cannot be negotiated but the company keeps the record and try to include that overrun in the next project’s budget. Too many decisions are made extra officially. You know that some clients are trying to cheat you; they know you know that and that it can come back to them anytime. Therefore it is better to find a common solution and avoid bigger conflicts that are accommodation. A closer relation between the team members could be beneficial for the project according to SPE2. It could help to give a more united team image before the clients.
5.1.3 Practitioner: SPE 3

5.1.3.1 Project Governance

There are some general policies but the company also leaves some auto for each department for creating their own procedures in SPE3’s company. The structure of the projects can be diverse; it depends mainly on the size of the project. When the project is small, usually just one person, project manager, is in charge of it; however, if it is important, within an acceptable budget, the company will set up a structure, which is created depending on two teams, from both client’s and company’s sides.

There are two main points of decision making in a project. The first is the acceptance of requirements and conditions at the beginning of the project. The second is to deliver and to accept the products. Nevertheless, in the second part, usually there are more technical than managerial problems. There is a strong idea of control behind those two milestones. Those are the two moments when the client is involved. Commonly for most of the project time, outside those moments, the client is not involved. The decisions in the middle are basically internal to the project team. For those decisions, the PM has a strong authority and he/she is basically the focal point of responsibility. Most of the decisions he/she has to make are related with changes in the requirements and those are moments for reviewing where the project is going. The roles in the project are clear; there is a project manager and a technical responsible. This division can create some integration problems but it is, according to SPE3, necessary for controlling responsibilities.

While it comes to decision making, it is necessary to consider the challenges might happen internal and external. PMs need to listen to people around them but the final decision resides on them. The company cannot afford much discussion time. If the decision cannot be made, it has to escalate quickly to the manager, SPE3 in this case. The company is always aware of the possibility being delayed, due to the postponed of the decision making. Listening is necessary and decisions, once made, can be explained; however, agility in decision making is unavoidable. Making decisions quickly cannot be considered an apocalypse. A good PM needs to be able to assume some risk in order to continue the project. In fact, depending on the client those risks have to be foreseen when the budget was prepared. In any case, decisions need to be really executive and quick.

5.1.3.2 Project Governance Principles

Hard/Structure

Adaptation to the client is necessary given the business model of the company. The system has to create equilibrium between what the client wants, what was sold and what the programmers are able to deliver. However, it can conflict with the main principle of the governance system, Agility. The possibility of delay because of clients’ indecision is very dangerous. For SPE3, “there is nothing worse than a project where decisions are not made”; therefore the system is designed to involve the client only in really big, strategic decisions. For shaping the decision structure, SPE3’s company follows the legal and licensing requirements associated to the work of the company. Law compliance is another principle. Also ISO norms in quality management, environment management, and services management regulate how company’s policies are designed. The quest for agility has made the company to create their own PM system combining agile with predictive techniques and some other elements of commonly used for Project Management standards but avoiding the complete traditional waterfall model. The level of complexity
required is not acceptable for a SME like SPE3’ company. Accountability of the people involved is another principle; the system needs to be able to identify who is the responsible of the decision made. Maintaining control over people activities is also necessary for ensuring the profitability of the project. Agility cannot be mistaken with improvisation; registers, rules and procedures are necessary. It is necessary for avoiding lack of formality and missing deadlines.

**Soft/Behaviour**

Reminding the deadline of each project is necessary for both the team and the client. Unfortunately people tend to postpone decisions. Trust in the team and team members’ estimations are necessary, but according to SPE3 “this is not a democracy”. It is true that giving its size all the members of the company know each other but the level of trust is not the same with everybody. Sometimes the manager needs to ask for a written document to somebody when a simple conversation is enough with another person. Avoiding the approach of generalizing is necessary also with the clients. It is necessary to know how the relation with them is. In general, clients need to be more engaged. Communications between the PM and them need to be fluid. SPE3 would like to have a healthier relation with all the project stakeholders but the fact is that for him a lot of people they just look for their side.

**5.1.4 Summary**

For any institution to be effective, its structure and the behaviours expected from the actors affected for that structure need to be coherent (Hall & Soskice, 2001, p. 8). That is one of the reasons why this study segregates project governance principles between hard or structure and soft or behaviour. In this section the principles identified in the interviews conducted, both to experts and practitioners are summarised. They are summarised for each country in two tables, hard and soft principles, and in three categories, detected principles, which are the ones we could identify from the transcription of the interviews as actually shaping the project governance systems in each country. Desired but not detected, those are the principles that show what the interviewees would desire their companies could use for designing their PG system but they are not applied. Finally, desired and detected principles. The reason for grouping the PGPs like this is triple. First, a similar study made by Klakegg et al. (2008) which identified what they called “embedded PGPs” of Norway and the UK showed that some principles were common to both countries and some were not (Klakegg et al., 2008, p. s36). From reading that article we interpreted that the most common principles were also desired by the majority of our interviewees. Principles like transparency, accountability, sustainability or ethical values can be considered as “generally” accepted globally (Shiferow et al., 2012, p. 58). However, its application and understanding differs across different cultural backgrounds (Shore & Cross, 2005, p. 55). Second, it is a problem observed in other managerial disciplines, for example in Human Resources (Guest, 2011 p.6), that studies focus in the practices mentioned by companies, most of the time through the voice of their managers. However, the real effects can only be observed if the ‘actual’ practices are studied. Therefore, this division palliates, partially, one of the limitations of our study, the lack of alternative voices to that of the PMs. Finally, information can be obtained about the effectiveness of PG systems by comparing the desired and the actual behaviours (and the structures influencing those behaviours. If effective PG needs to ‘translate’ the organization's’ cultural and ethical values into matching behaviours, the degree of
coincidence between desired and actual principles can be used as a proxy for the effectiveness of PG systems.

5.1.4.1 Hard Principles Spain

Detected structure principles in Spain focus on three axes hierarchy, control, and adaptability. Desired but not detected principles include agility, accountability, stakeholders’ involvement and project team’s autonomy. Detected and desired include focus on profit/result, discipline and uniformity.

<table>
<thead>
<tr>
<th>Spain Structure</th>
<th>Detected</th>
<th>Desired but not detected</th>
<th>Desired and detected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hierarchy</td>
<td>Stakeholders participation</td>
<td>Focus on profit</td>
<td></td>
</tr>
<tr>
<td>Adaptability (Flexibility to improvise)</td>
<td>Stakeholders coordination</td>
<td>Control of deviations</td>
<td></td>
</tr>
<tr>
<td>Agility (quickness in decision making)</td>
<td>Management by exception</td>
<td>Adaptability</td>
<td></td>
</tr>
<tr>
<td>Control of deviations</td>
<td>Autonomy</td>
<td>Agility (quickness in decision making)</td>
<td></td>
</tr>
<tr>
<td>Avoiding conflict</td>
<td>Client involvement</td>
<td>All actions need to be documented in case that responsibilities are sought</td>
<td></td>
</tr>
<tr>
<td>Accountability (but only for subordinates)</td>
<td>Clarity</td>
<td>Risk management</td>
<td></td>
</tr>
<tr>
<td>Ensure punishment of failure</td>
<td>Consistency</td>
<td>Discipline</td>
<td></td>
</tr>
<tr>
<td>All actions need to be documented in case that responsibilities are sought</td>
<td>Support by management/Sponsor ownership</td>
<td>Uniformity</td>
<td></td>
</tr>
<tr>
<td>Risk management</td>
<td>Anticipation</td>
<td>Order (in the sense of stability)</td>
<td></td>
</tr>
<tr>
<td>Risk compensation</td>
<td>Accountability (for everybody)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Focus on profit</td>
<td>Agility (lack of bureaucracy)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discipline</td>
<td>Project manager empowerment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Uniformity</td>
<td>Adaptability of the system</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Order (in the sense of stability)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 9 Structure Principles in Spain

5.1.4.2 Soft Principles in Spain

Spanish interviewees were able to identify a long list of desired principles that were not actually detected in the conversations. The desired and detected principles encapsulates what the interviewees highlighted as positive traits of Spanish Project Management workers, decisiveness, adaptability in case of crisis, and result orientation. In the words of SPE3 P. “here when an urgent decision needs to be made, it is not the end of the world”.

66
However the list of desired but not detected offset greatly these positive elements. Trust, proactiveness, workers commitment, and openness are difficult to obtain in Spain.

<table>
<thead>
<tr>
<th>Spain Behaviours</th>
<th>Desired but not detected</th>
<th>Desired and detected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Passivity</td>
<td>Flexibility</td>
<td>Decisiveness</td>
</tr>
<tr>
<td>Short termism</td>
<td>Personal initiative</td>
<td>Adaptability</td>
</tr>
<tr>
<td>Localism</td>
<td>Trust</td>
<td>Result orientation</td>
</tr>
<tr>
<td>Preference of stability</td>
<td>Ethics</td>
<td></td>
</tr>
<tr>
<td>Discretion</td>
<td>Engagement</td>
<td></td>
</tr>
<tr>
<td>Self-interest</td>
<td>Cohesiveness</td>
<td></td>
</tr>
<tr>
<td>Decisiveness</td>
<td>Commitment</td>
<td></td>
</tr>
<tr>
<td>Uniformity</td>
<td>Proactiveness</td>
<td></td>
</tr>
<tr>
<td>Accommodation</td>
<td>Openness</td>
<td></td>
</tr>
<tr>
<td>Adaptability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Result orientation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opportunism</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 10 Behaviour Principles in Spain

5.2. Sweden

5.2.1 Practitioner: SWE1

5.2.1.1- Project Governance

According to SWE1, there is no formal process for starting the projects in his company. A lot of times it happens that the project sponsors gets an idea and draft how he/she wants the project to be managed, then the team works on that idea and develop it. There is no a specific project guideline on how PMs have to run the projects. Employees have quite a lot of autonomy; they can make their own procedures following what their customers are asking for. The way decisions are made is equally informal and the hierarchy is very flat. SWE1 worked previously in another IT company where the system was much more sophisticated. A steering committee was common in projects and all the decisions were documented. However, the flat hierarchy structure is common to both organisations. In spite of easing the decision making process, for SWE1, a challenge with the current system is getting alignment. It is difficult to communicate effectively what the company trying to realize when a decision is made; it’s not easy to let everyone have the same picture with the same topic.

Under the trust heavy model of SWE1’s company, PMs can decide by themselves and share their opinions with supervisors. In this company, top managers/ supervisors encourage their workers to make decisions by themselves. Project decisions are made based on consensus even it takes more time, the whole team meets together. For SWE1, it takes additional time, it would be easier to bring a sponsor to decide, but it will be against the organisation and its people’s culture. The culture of reaching consensus is also common in SWE1’s previous company. However, the decisions have to be more tasks based than based on relations. In his previous company, decisions were more based on the short term. However, in the current company, a bigger effort is made in foreseeing the future implications of the decisions made. Decisions are shaped like processes that can be tried out.
5.2.1.2 Project Governance Principles

**Hard/Structure**

Autonomy and teamwork are two of the main principles of the PG structure. Sharing the information to everyone is also important. Fika time let people communicate with each other, reducing the gap of information asymmetry. Information needs to be at the centre and has to be accessible to everyone. A central location was designed in the company where everybody knows where they can retrieve the information that they need. Agility is also necessary when making decisions and it is reinforced by the two previous principles. However, as many Swedes, SWE1 would like to have sometimes a more executive, less consensual structure in order to speed up decisions. Following up is expected from the people involved in decision making; however, the company does not have a formal system for the follow up. On the other hand, in his previous company the overburden of documents made this process difficult. A heavy control structure, according to SWE1, only slowed the process, created mistrust and lacked of team members’ involvement. Another element mentioned by SWE1, and basically by all Swedish interviewees, is the Swedish labour regulations. The difficulties for firing people make more necessary to build trust and commitment of employees and affects the governance structure of the company.

**Soft/Behaviour**

In SWE1’ company they have a trust model. The idea behind it is that trustful employees will perform what company expects on them. The company takes the risk of accepting that some decisions will be way off but at the end it sums up better for the organisation to grant that freedom to the employees. The lean governance structure demands that employees invest themselves in the process. In his previous company, the cycle of lack of trust and more documentation grew like a spiral. Additionally, in order to share information, networking between colleagues is encouraged. Apart from that, openness and achieving are also important principles of the organisation’s governance.

**Practitioner: SWE2**

5.2.2.1 Project Governance

In SWE2’s company the project manager is the central decider. He/she is assisted more or less depending on the circumstances but the final decisions are up to some limits, which are taken by the project manager. SWE2’s company assigns a supervisor to the project that can assist or decide for the project manager if the decision affects critically the budget or schedule of the project. In some projects, depending on the size and the client, a steering committee is formed. The steering committee makes most decisions according to the information presented by the project manager. The steering committee can ask members of the different teams to the meetings if necessary. The committee has to include also a representative from the client.

Usually PMs consult the team before making decision. While the decision relates to increase the budget, cancel/remove the task, they have to consult the supervisors/ top managers. Reaching consensus with the team members is the preferred option and sometimes it is absolutely necessary. For example, if the project is delayed, an agreement among the team is necessary on how much delay exists. Swedish people, according to SWE2, can be afraid of taking decisions for them and need to have the whole team behind
them. However, it is important to keep expediency and maintain a task orientation in the decisions. It also depends on types of the project. Some projects are decided by the steering committee.

5.2.2.2 Project Governance Principles

*Hard/Structure*

Quickness and expediency are the principles behind how the project should be governed. Anticipation is necessary and, therefore, common rules need to be set as soon as possible in the project. Agility is important even in projects that are managed in the traditional way. However, the governance structure is adapted to the project needs. In the external projects, working as a consultancy company, the project is adapted to the procedures of the client. Steering committees are more common for internal projects. Agility is obtained through autonomous teams working with a certain degree of freedom to take their own decisions. Workers autonomy is another principle of the system. For granting autonomy, first some common ground rules need to be defined. Setting up the project plan is the first step. It includes the quality part and also contains the template which project managers can follow. In the plan, PMs need to define the scope, budget, and the schedule. The templates are always the same; however, PMs can decide which items are applied; which are going to be deleted. Feedback structures are also needed for controlling the degree of compliance with the designed plan and how the whole process is working.

*Soft/Behaviour*

Participation and awareness are two necessary principles. There has to be a common understanding of what the project is after and what the definition of a ‘done product’ is. These decision needs to be made as a team. The same goes for some soft common rules like punctuality, or communications. Openness is very important if somebody is delayed in his/her part the sooner it is communicated the better for everybody. As with the hard principles, anticipation is needed for avoiding further cost. If consensus is reached at the beginning then the team members are not expected to break the rules. For that to be possible trust is another principle which is needed. SWE2 have worked in projects both with trust and without and the results were much better in the first ones. Setting up rules at the beginning increase trust and trust allows relaxing the control part of the governance system. Employees when they feel trust they provide more feedback.

5.2.3 Practitioner: SWE3

5.2.3.1 Project Governance

The work of the project is divided in teams. These teams are assigned features to be completed. Work is divided in small, manageable tasks. Periodically, PM needs to sit together with the teams and control if they will be able to deliver the results of the sprint fast enough. In those meetings decisions are also taken in a much democratic way. The PM has the responsibility of ensuring the success of the project. Therefore, the PM has the capacity to make decisions, up to some limits. Previously, the company was owned by an American investment Bank. Those days the PM needed to back up his/her decisions with the top management much more frequently.

Project teams are not permanent; they change depending on the goal behind the project and the near future. Reconfiguration according to the objectives is common. There are
some formal guidelines but not so detailed, it reinforces the autonomy of the PM and the
teams. The decision chain is very short and the hierarchy is very flat. With 250 employees
almost all of them have talked to CEO or can talk to her regularly. Stakeholders’
representatives are also included in the team. They are necessary to sign off the products
and for reaching a consensus on which will be the next steps. Decision is often put down
to team level and there they are being taken in a very consensual almost democratic way.
Decisions are pressured by time. Usually the PM can make decision by them; however,
if that is an important/big project; then it is necessary to consult senior manager. Due to
the idea of flexible approach, decision making can be very fast. Usually the stakeholders
are involved in the project team.

5.2.3.2 Project Governance Principles

**Hard/Structure**

The main principles for the system are agility and quickness. The process/system can be
generic; however, it can also bit different depending on the external customers. Some
guidelines exist without being detailed; and having a big margin of action for the PM. For
some clients, it is difficult to work with that degree of agility. The PM needs to teach
them the advantages. Clients are integrated in the structure of the project in order to
increase agility and quickness in decision making. The agility principle is also translated
in the creation of teams with an ample degree of autonomy. Some meetings are held in
order to integrate, to take decisions and ensure the pace is fast enough. Democracy and
voice can be considered a second, subordinate to agility, principle. These principles’
results are in a very flat and un-hierarchical structure. Very different from the period when
SWE3 worked with the American owners. The Agile concepts were also there but the
way it was organised was different. There was much more time pressure then.

One of the reasons pointed by SWE3 for the need to deal with people in a different way
is the Swedish employment law which makes difficult firing an employee. Another
principle followed by SWE3’s company is transparency. The guides of how a project is
managed and designed is, as much as possible, made public in the company’s website.
Again, it is interesting to remember that the company favours the incorporation of
stakeholders’ representatives to the project.

**Soft/Behaviour**

Achieving the consensus between team members is one soft PGP. As a result the turnover
in the company has been almost zero in the last two years. SWE3 is happy with the
education level of the workforce; therefore, he considers that it is more important to
manage communications than to focus on control. Normally the company has attracted
very driven people and nobody is thinking if your co-worker is lazy or something similar.
Having collaborated with clients and partners from different countries and cultural areas,
SWE3 recognises that these principles are difficult to grasp for some people. In some
countries, team members are really afraid of their PMs and they do not share information
so easily. Trying to teach agility to the clients can be also difficult and trying to assert
authority would not help. In order to create trust between the company and the client, the
projects and/or bids have at the beginning what SWE3 called is a ‘Discovery Phase’. Both
parties show all the necessary information for the project during that phase.
5.2.4 Summary

As explained in the Spanish case, here the PGPs mentioned by the Swedish interviewees are summarised in two categories, Hard and Soft. Every category has three subdivisions depending on the degree of implementation in their organisations of the principles mentioned as desirable by the interviewees.

5.2.4.1 Hard Principles in Sweden

The traditional Swedish consensus mentality is strongly combined, or the origin of, a labour legislation which demands the participation and commitment of all the members of the team for achieving project success. All the interviewees coincided that the high labour cost and the almost impossibility to fire an employee force organisations to have to maximise the productivity of all members of the team, as a whole projects need to be extremely efficient for offsetting those additional costs. For obtaining that commitment by employees principles like respecting employee voice and workers autonomy are necessary. It implies also that controlling structures cannot be too heavy (SWE1). From the interviews conducted in this study, Sweden can be considered as very successful in ensuring that projects are governed according to these desired principles. The only gap observed between desired and actually identified principles is expediency. Sweden presents almost a negative photo with Spain.

<table>
<thead>
<tr>
<th>Sweden Structure</th>
<th>Detected</th>
<th>Desired but not detected</th>
<th>Desired and detected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adaptability of the system</td>
<td>Ongoing support by management</td>
<td>Adaptability of the system</td>
<td></td>
</tr>
<tr>
<td>Efficiency</td>
<td>Balance between bottom up and top down approaches</td>
<td>Efficiency</td>
<td></td>
</tr>
<tr>
<td>Ensuring People's productivity</td>
<td>Agility</td>
<td>People's productivity</td>
<td></td>
</tr>
<tr>
<td>Anticipation</td>
<td>Expediency</td>
<td>Anticipation</td>
<td></td>
</tr>
<tr>
<td>Comprehensiveness</td>
<td>Executive capacity</td>
<td>Comprehensiveness</td>
<td></td>
</tr>
<tr>
<td>Representation of Stakeholders</td>
<td>Hierarchy</td>
<td>Representation of Stakeholders</td>
<td></td>
</tr>
<tr>
<td>Employees' voice</td>
<td>Employees' voice</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Democracy</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Workers’ Autonomy</td>
<td>Workers’ Autonomy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employment Law compliance</td>
<td>Transparency</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transparency</td>
<td>Flat hierarchy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Flat hierarchy</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 11 Structure Principles in Sweden

5.2.4.2 Soft Principles Sweden

As expediency was the principle lacking for Swedish interviewees when designing the PG structure, its counterpart in the desired behaviours is decisiveness. As expressed by SWE2 clearly, “many times Swedish managers are afraid of taking a decision on their
own and then being wrong, especially in cost and schedule matters, they need to bring the whole project team behind them”. Matching also the structure table, the Swedish companies studied seems to be really congruent. Cultural values like trust, consensus mentality and commitment are both desired and detected in the behaviours of the project workers and experts interviewed.

<table>
<thead>
<tr>
<th>Sweden Behaviours</th>
<th>Desired but not detected</th>
<th>Desired and detected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trust</td>
<td>Stronger leadership</td>
<td>Trust</td>
</tr>
<tr>
<td>Consensus mentality</td>
<td>Anticipation</td>
<td>Consensus mentality</td>
</tr>
<tr>
<td>Commitment</td>
<td>Decisiveness</td>
<td>Commitment</td>
</tr>
<tr>
<td>Flexibility</td>
<td>Flexibility</td>
<td></td>
</tr>
<tr>
<td>Failure acceptance</td>
<td></td>
<td>Failure acceptance</td>
</tr>
<tr>
<td>Conflict avoidance</td>
<td></td>
<td>Conflict avoidance</td>
</tr>
<tr>
<td>Openness</td>
<td></td>
<td>Openness</td>
</tr>
<tr>
<td>Feedback</td>
<td></td>
<td>Feedback</td>
</tr>
</tbody>
</table>

Table 12 Behaviour Principles in Sweden

5.3. Taiwan

5.3.1 Practitioner: TWN1

5.3.1.1 Project Governance

Normally, projects in CTWN1, involve multiple teams and departments, and all departments receive a task form when there is a new project. However, no matter what the new project is about, most of the time the governance system is based on the cost structure. The price of the design will influence how decisions are made. But if there is a conflict relating to how to judge the cost, then the top manager will make final decision. Every team and department will be assigned a task and a budget; if they fail the whole design, project will be revised according to the decision of the project manager.

All parts of the project follow the same rules. There are no standard procedures; instead, people know by heart that this is the way things are done in the company. The role of the PM is limited and there is no a specific title for him/her. The teams are formed by the functions according to the tasks involved. Projects involve different teams which are selected by the team leader, instead of the project manager. That can be a problem as trust between members is diminished. Normally most of PMs do not know each other.

If there is a conflict relating to the cost, senior project manager/supervisor/top manager will make the main decision. Alternatives courses of action are prepared by the PM and provided to top managers when they need to make decisions. In spite of being asked for alternatives, the possibility by PMs of modifying how things are done is very small. As soon as their supervisors decide, then it is very difficult for the PM to change those decisions. Efficiency is prioritised when decisions need to be made. Everything needs to be fast as the cost is the main driver of the decision making process. Therefore, decisions most of the time are focusing just on the short term. However, if there are some disagreements, usually top manager will make final decision.
5.3.1.2 Project Governance Principles

Hard/Structure

The final goal of the project usually relates to the budget. Controlling costs and efficiency are two main drivers of the decision structure. Every new project begins filling a form that eventually will develop in a budget and the assignment of tasks to the different teams. The project team members are chosen by individual team leader but not by PM. Control and respect of hierarchies and functions are other principles of the governance structure. TWN1 previously worked or another IT company (CTWN5). Some organisational culture elements were different. However, most of the points made for CTWN1 are also valid for CTWN5, especially the ones referring to hierarchy.

Soft/Behaviour

The trust between each members of the team might be not high, due to the teams are only temporary. In the case that somebody asks a question it is normal to record the conversation just in case somebody tries to blame you in the future. On the other hand, people tend to avoid conflict when making decisions.

5.3.2 Practitioner: TWN2

5.3.2.1 Project Governance

In CTWN2’s company, PG systems can be different according to the various types of project manager involved. For example, a project can have a sales PM and a technical PM. The project team is divided by functions. No specific training in governance or PM is offered to those different PM. For TWN2, training is not very important as you ‘learn as you go’. Sales PMs control the business but whenever an important decision needs to be made it goes directly to the senior manager. In these cases, the situation can escalate easily and the decision is delayed waiting for reaching the top brass. There is not really a formal process of decision. They follow the guideline which is provided by customers; but if that relates to skills of manufacturing, they have their guideline. Normally TWN2’s company tries to use the same team for projects with one specific client. The communication is also informal. There are some issues, though, which the PM knows that the presence of the technical part is necessary, for example in schedule changes.

During decision making, “benefit” (for CTWN2’s side and also the side of customers) is what has to be considered. If some change benefits on the customer but not CTWN2’s side, that decision most probably will not be taken. Also the technical difficulty of the decision is assessed before approving any change. If a technical PM has to decide, the questions will be considered before making decisions, which are is it difficult to implement? Will it increase the cost? There is no specific and formal decision making process; however, what is more important for CTWN2 is the communication between each function of the team. Communication but in the sense of informing when there is no agreement between different members, then the top manager assigned to the project will make the final decision. These senior managers will ask for options to the PM and they choose. The project manager needs to compile information and talk with the team before meeting the senior manager. If the manager is not convinced with the proposed options, the PM needs to think again and offer new possible solutions.
5.3.2.2 Project Governance Principles

*Hard/Structure*

The main principles are efficiency and quickness. But there is no formal structure for decision making; the main principle is ensuring a correct communication of the decisions made by management. The members of the team need to be explained what the decisions are. There are not as many meetings as in, for example, a US-led project.

*Soft/Behaviour*

Trust between project team members is important. Especially to integrate people who have different experts’ knowledge. However, for TWN2, it is difficult to treat people from different positions equally. The hierarchy and the knowledge of other people need to be respected. Keeping cost efficiency is also important. Managing the different teams’ softness and toughness are used alternatively by management.

5.3.3 Practitioner: TWN3

5.3.3.1 Project Governance

The company of Andrew has a PMO. However, apparently, the PMO is not so much in contact with the project managers. There is a standard procedures which PM will follow in the beginning. However, when PM has some experiences, they will not see those procedures as a bible or the only one guideline to follow. The main guideline for the PG is how much budget customers have. Normally, there is a senior manager making the final decisions in the project. Unless an issue is clearly detailed in the contract, the PM will refer to the senior manager for the decisions. The main responsibility of the PM is to gather the project team’s requirement for detailing the plan and to set up in the contract. The members of the team are assigned by the company; instead of being decided by the PM. PM has a limited capacity to decide in internal issues of the project; whenever a conflict starts, the senior manager is called to act upon it. In those cases, the role of the PM is informing the senior manager.

5.3.3.2 Project Governance Principles

*Hard/Structure*

The main principles in TWN3’s company are following the “job description” and execute the project efficiently, i.e. project with the smallest budget possible. If the company is working for the government, the system is affected also by the procurement regulation. There can be also regulations forcing some control structures upon the project, for example, in the financial sector. Therefore, a clear principle defining the structure would be the rule of law. In private projects, the structure depends a lot on the orientation of the company to the client. Usually the procedures are the same for all projects. However, some modifications can be made in order to adapt to the different clients and the relationship the company want to keep with them. The level of relations with the other companies make that the company invest more or less money in the project. However, in all cases a clear hierarchy is necessary and main decisions will be taken by top managers. Anticipation and clarity in the project status are also two principles of the governance system.
Communication and leadership skills are two soft principles. A leader is expected to be strong and have personal character. The bigger the size of the project and the number of companies involved the more executive the senior needs to be. This need for decisiveness is the consequence of lack of trust and personal knowledge between the members of the project. This situation can lead to cost increases in the project. The required level of trust in the project is also related to the relations of the companies and their subcontractors who are involved in the project. PM needs to consider organizational culture and the feature of different industries. Some project managers make too many promises to the client because they are afraid of not having a happy customer. On the other hand, others just think about making the project technically perfect and forgetting the context, and sometimes even the contract.

5.3.4 Practitioner: TWN4

5.3.4.1 Project Governance

Decisions are made and controlled by all actors. The system is formalised and it is not very hierarchical. The ability of people to express themselves facilitates identifying mistakes or possible problems earlier. It also facilitates the integration of the results from the teams. The governance system is slightly customised to the different clients. The challenge is to keep schedule on time. Decisions are better when they are task oriented, a base is necessary when decisions are made for ensuring a workable and accurate result. In this OEM/ODM Company, decisions are usually made by the teams. All members of the team have input in the study for making the decision. Even when the decisions need to be taken fast the team will review them.

5.3.4.2 Project Governance Principles

Hard/Structure

In the IT industry most of the information needs to be confidential and being protected by non-disclosure agreements. The standard system can be applied on different projects; however, the systems should be adjusted due to the diversity of the customers. Fulfilling the schedule is the main challenge of the PG system; therefore, gate points are created for forcing team members to comply with the deadlines.

Soft/Behaviour

Trust and ethics are necessary principles for every project. Different members of the team have different work specialisations and therefore they need each other. The relation has to be based on respect and recognition. Sometimes reaching an agreement is not possible; therefore, it is necessary to launch another round of conversations till a consensus is reached. This high trust level is necessary also with the client. The company tries always to keep the promise and the agreement with customers. Taiwan is well known for its high power distance and strong hierarchies. However, according to TWN4, this situation is changing over time and the younger generations try to make their voice heard.
5.3.5 Summary

Similarly to the sections dedicated to Spain and Sweden, the next tables summarise the project governance principles identified from the interviews conducted with Project Management experts and practitioners in Taiwan.

5.3.5.1 Hard Principles in Taiwan

Taiwan is a more similar case to Spain than to Sweden. According to our interviewees the principles followed for designing project governance structure in the country are mainly cost, and other deviations but mainly cost, control and hierarchy. Principles like focus on profit and economic efficiency are complementary to cost control. In Taiwan most companies follow a low cost strategy (Hsiung). According to TWN1, “all decisions are organised according to the cost structure of the project…if a cost deviation is detected the situation is reported directly to a manager above the project”. From that sentences it can be observed that the cost control focus is matched by a strong hierarchy which ensures the total control of the subordinates, another of the principles detected. Other important principles detected are secrecy, simplicity and conflict avoidance.

<table>
<thead>
<tr>
<th>Taiwan Structure</th>
<th>Desired but not detected</th>
<th>Desired and detected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Law Compliance</td>
<td>Strong Infrastructure</td>
<td>Law Compliance</td>
</tr>
<tr>
<td>Secrecy</td>
<td>Knowledge Sharing</td>
<td>Deviations control</td>
</tr>
<tr>
<td>Control of subordinates</td>
<td>Transparency</td>
<td>Emphasis on cost control</td>
</tr>
<tr>
<td>Deviations control</td>
<td>Team</td>
<td>members involvement</td>
</tr>
<tr>
<td>Emphasis on cost control</td>
<td>Stakeholders participation</td>
<td>Economic efficiency</td>
</tr>
<tr>
<td>Hierarchy</td>
<td>Project manager authority</td>
<td>Resources Prioritisation</td>
</tr>
<tr>
<td>Management Information</td>
<td></td>
<td>Conflict prevention</td>
</tr>
<tr>
<td>Focus on profit</td>
<td></td>
<td>Clarity</td>
</tr>
<tr>
<td>Economic efficiency</td>
<td></td>
<td>Simplicity</td>
</tr>
<tr>
<td>Resources Prioritisation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conflict prevention</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clarity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Simplicity</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 13 Structure Principles in Taiwan

5.3.5.2 Soft Principles in Taiwan

Desired behaviours in Taiwan are divided along the lines of the strong hierarchies which are so common in the country. Managers are expected to be strong and act decisively while employees are expected to consent to the orders given. The objectives of this deal between managers and subordinates are two. First, maintaining a strong organisational culture based normally on efficiency and accosts control. Second, avoiding conflict and loss of time discussing; for this to be possible employees need to show a hard working mentality and respect for the position of managers, they assume that the manager is right by the fact of being the manager. All this elements are present in both the desired and detected principles group. Among the desired but undetected, commonly understood as good principles (Shiferow et al., 2012, p. 258) like ethics, trust and openness were mentioned. However, there was not an especial emphasis in the need for those principles.
Taiwan as Sweden, and as a distinctive from Spain, shows a high degree on congruency between the values expressed and the behaviours observed.

<table>
<thead>
<tr>
<th>Taiwan Behaviours</th>
<th>Detected</th>
<th>Desired but not detected</th>
<th>Desired and detected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strong leadership</td>
<td>Openness</td>
<td></td>
<td>Strong leadership</td>
</tr>
<tr>
<td>Lack of personal trust</td>
<td>Trust</td>
<td></td>
<td>Hard working mentality</td>
</tr>
<tr>
<td>Scarce personal knowledge</td>
<td>Ethics</td>
<td></td>
<td>Respect for hierarchy</td>
</tr>
<tr>
<td>Hard working mentality</td>
<td></td>
<td></td>
<td>Conflict avoidance</td>
</tr>
<tr>
<td>Follower mentality</td>
<td></td>
<td></td>
<td>Respect for others position</td>
</tr>
<tr>
<td>Consent</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Respect for hierarchy</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conflict avoidance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Respect for others position</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compliance with organisational culture</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 14 Behaviour Principles in Taiwan
Chapter 6-Analysis

The information obtained from our empirical study is here combined and analysed according to the three objectives of the study. The analysis is accordingly divided in three parts. First, the different Project Management and governance systems used in Spain, Sweden and Taiwan are analysed. The objective is to identify patterns and try to understand later if a relation with national culture exists. Second the principles used for designing the governance systems are studied. Finally, the third objective is to understand how national culture influences these governance systems and their principles. We aim to verify if the dual (structure, and behaviour) relation between culture and governance principles presented in the theoretical framework is confirmed by the empirical data. Also we try to explain how this relation works and which dimensions feed which types of Project Governance.

6.1. Project Management in Spain, Sweden and Taiwan

Project Management was introduced in Taiwan by the armed forces in collaboration with the US Department of Defence (DOD) (Hsiung). Pioneers like the experts interviewed in this study, Barry and Simon both were involved in the military and both have academic and professional ties with the US. The defence industry has been historically one of the biggest constituencies of Project Management, especially in the US (Smith, 2012 p. 1). Project Management can be considered then a foreign concept in Taiwan, a concept imported from the US. The idea of Project Management introduced by these foreign influences was strongly based on tools and practical procedures. The Project Management vision imported to Taiwan is closer to the positivistic idea of Project Management described by Bredilet (2008, p.239) Project Management could not develop endogenously in Taiwan and, according to the experts interviewed that is related with the Taiwanese culture and worldview. For Barry “it is very challenging to ask clients to apply some PM Methodologies”. Simon recognised also that a lot of times what are called projects are just recurrent activities which are repeated every year in a new annual cycle. This also raises doubts on the real ‘range of convenience’ of Project Management in Taiwan. Taiwanese economy has based its growth in the mass production and exports of technology goods (CIA, 2014). There can be a ‘prestige’ effect, as defined by Smith (2012 p.37), behind the adoption of Project Management in Taiwanese companies. Meanwhile, Project Management importance in Spain has quickly increased in the last decade. According to the PMI Madrid Chapter its membership numbers have jumped from 200 to more than 1,500, only in the last four years (Ley). As it is explained in Taiwan, in Spain also the reasons for this sudden increase in interest are partly explained by reasons external to the country. The role of the US defence industry is played in Spain by the economic crisis. The long and deep economic crisis the Spanish economy has been suffering in the last years has forced many Spanish companies and individuals to resort to foreign markets to obtain income (Teixidó). Project Management methodologies and education are now a matter of prestige for many Spanish companies (Ley, Teixidó). Globalisation is also helping to the progress of Project Management as it reinforces the need of Spanish companies to look for business projects abroad. However, according to the Spanish experts (Ley, Teixidó) most of the effort is focused on standardisation of Project Management techniques. Spanish companies pursue to ‘communicate’ in a standard language with their clients (Ley). The companies interviewed here look like exceptions to the rule set by those experts. In any case, the Project Management vision in
Spain can be considered close also to a more positivistic view based on tools and guidelines also.

The case of Sweden is completely different from the cases of Spain and Taiwan. It is not based mainly on an external push for the adoption of Project Management techniques. According to prof. Blomquist, Swedish companies, as a distinctive form their Spanish and Taiwanese counterparts turned voluntarily to Project Management about two decades ago. Scandinavia has also a tradition of developing Project Management also academically (Hällgren et al., 2012, p. 697). For prof. Blomquist there was a shift when “big companies like Ericsson, ABB or Skanska (realised that) a lot of their revenue was coming from projects when previously they were more focused on production”. Smaller companies working for them were pulled by the requirements of these big companies. Also, for prof. Blomquist, the work done by consultancy and knowledge based organisations was increasingly organised by projects. Prof. Müller and prof. Blomquist both agree in the fact that all those organisations started to develop their own formal Project Management methodologies which were very advanced for that moment. In the words of prof. Müller when “in the mid-1990s PROPS (methodology) was developed by Ericsson...that was the most integrated system”. Already in the 1990’s Swedish companies were accepting that projects were complex endeavours including social interactions. Elements compiled in efforts to broaden the Project Management field in other countries a decade later, like the ‘Rethinking Project Management’ series described in our theory part from the work of Winter et al. (2006). Sweden introduced, therefore, Project Management earlier than the other two countries studied. It did also in a clearly local distinctive way with its own local methodologies and research which are considered at the top of the Project Management field. Project Management in Sweden both in practice and study can be considered closer to the constructivist current described by Bredilet (2008, p.239). The experts interviewed (Svenkst Projektforum) mentioned the advanced position of Sweden in management innovation also.

In Sweden, the degree of authority and PM maturity of a company is directly related to the size and orientation of the company (Müller). PMs tend to have more authorities in small and big companies than in the medium ones. In big companies the PM is assigned a budget, and a structure that supports him/her and invests him/her with a certain degree of authority. Smaller companies are more focused in the relation with the clients and the project manager also plays a critical role as interface between the project, the company’s functional departments and the client. A similar situation can be observed in Spain where some bigger and normally more advanced Spanish multinationals are ahead of the rest developing Project Management techniques. However, and according to Teixidó, in most Spanish companies weak matrix organisations, where most of the power still resides in the functional departments, are very common in Spain. In Taiwan, also the degree of Project Management maturity depends a lot also on the size of the company but also on its origin. Western companies established in Taiwan are able to use Project Management techniques. For the Taiwanese companies is more difficult, even among the big ones like Asus or HTC. The expert Hsiung has worked as an in-house trainer/educator/coach for these companies and even today he “does not think that they are using Project Management correctly”. For him, comparing his experience in the US and in Taiwan it feels like a “different world”. Countries with similar cultural background like Singapore or Mainland China are ahead of Taiwan in the development of Project Management due to the fact that, according to Hsiung and Fu, their governments are aware of the importance of PM and they force companies to adopt PM methodologies. Some paramount reasons for this lack of development of Project Management are offered by...
the experts consulted. For Fu, an important issue is the difficulties for Taiwanese people to interact and communicate in a team setting. Clear rules and leadership are preferred. For Hsiung, the key point is the lack of interest by Taiwanese engineers and project professionals in filling documentation. For him Taiwan, as it happens in Mainland China and other Asian countries, lacks a tradition of intellectual property protection. Not having any document explaining what was done in the project is, always according to Hsiung, the way Taiwanese people protect their work and their ideas. Another issue is the interest of those professionals to avoid being judged because of their performance. Hsiung cites one of his students turned a chief technology officer saying “Even me, I do not know what was happening before”. No reports, no lessons learned are left at the end of a project.

For prof. Blomquist and prof. Müller a new shift is happening now in the Project Management practice in Sweden. If twenty years ago, companies started to obtain an increasingly important share of their income from temporary activities, now those temporary activities are being managed according to Agile techniques. Prof. Müller has researched Project Management practice in many countries and for him Sweden is a paradigmatic example of the use of Agile techniques. In his words “Sweden has jumped into the Agile bandwagon”. The traditional waterfall model is not common in Sweden (Blomquist). For Risk Manager, the main reason for this change is the need for efficiency when using Human Resources (HR) in the Nordic countries. Sweden has very high labour costs and agility, and shorter development periods are a must for companies to be competitive. Among the Spanish companies, studied the smaller one also justifies the need for an Agile approach which avoids the system to be “based on so much documentation” for him applying waterfall system like the PMI “would be hell to implement it in Spain”. However for Teixidó, the real problem in Spain is the lack of Project Management basic knowledge. Not even the basic areas of Project Management knowledge like scheduling or budgeting have reached a decent level of maturity. Therefore, “bad Project Management practices” are common in Spain (Teixidó). In his, Teixidó’s, words again “how can we focus on social or more complex views of Project Management when we are not still able to understand the basic tools?”

Agile techniques have made big advancements in all the three countries, also in Taiwan, but for different reasons than in Sweden or Spain. In Taiwan, Agile has become popular in the words of Hsiung because “people thinks it is easier to use” than other PM techniques. According to the same expert, for many Taiwanese companies traditional PM techniques are too complicated and not so friendly. However, PMP certificates have skyrocketed in Taiwan in the last year reached the figure of more than 13,000 PMPs in a country of 23 MMs. it compares favourably to the 2,100 PMPs in Sweden with 9 MMS inhabitants. However, according to Hsiung “even companies they do not like the PMPs so much”, “they know how to pass an exam...but they do not have experience”. For Fu, “big companies need to have PMPs for their international projects”. This a vision close to what Ley was saying about Spain and how the use of certifications and common standards were necessary for communicating with international partners. In Taiwan, however, most organisations are SMEs and they do not adopt any standard Project Management methodology, they just create their own PM tools adapted to their needs. According to Hsiung, most of them do not have even a qualified PM. This vision is coincidental with the information obtained from the interviews with the practitioners. The figure of the PM lacks clear authority in Taiwan since, as it happened in Spain, weak matrix organisations are the most common in Taiwan. An example is TWN1, one of our interviewees; he has worked as a project manager for two of the biggest Taiwanese companies. In his words “project managers can only offer alternatives” but it is always
for the “top manager to make the final call”, “there is no formal procedure...we all know what the manager want”.

In spite of the common dividing lines between companies’ size and orientation in Spain, Sweden and Taiwan, some clear differences can be found between them. The final picture we can extract from the three different countries can be summarised by considering Sweden ahead of both Spain and Taiwan in the level of Project Management maturity. This can be considering an evolving picture as the use and study of Project Management is making progress also in Taiwan and Spain but basically for reasons external to the endogenous evolution of management practices in those countries. In spite of the advancement in the other countries, Sweden continues to show a higher degree of development in Project Management practices. Methodologies are developed inside the country’s companies and importance is given to study their effectiveness. On the contrary Taiwan and Spain, with partial exceptions like TWN4’s or SPE2’s and SPE3’s companies, base their approach on adapting foreign methodologies or, in many cases, no formal methodology at all.

6.2. Project Governance in Spain, Sweden and Taiwan

Across the nineteen interviews conducted for this thesis, different governance systems with their particular characteristics have been identified. The governance systems described in this study share some similar concepts. Steering committees, project sponsors and team-based work are all common concepts in all the companies analysed. However, the meaning given to them and how they are used varies amply. The structure of the PG systems analysed in the interviews differs across countries but also along the lines described by Müller and Hsiung (personal communication, November 22, 2014). Size and industry of the companies are a big factor for understanding an organisation’s governance maturity. In Sweden, the PG systems differ depending on the sizes of organizations. In small organisation, there is only a basic methodology which PMs can choose and adapt to their clients. PMs play important roles due to having more autonomy and they focus on keeping the relationship with clients. On the other hand, in the medium size of organization which focus on efficiency and delivering products, instead of the building the relationship with clients; the roles of PMs are just following the process and bargaining for resources with the line managers. Comparing small organization, PMs have less autonomy and less input to decision making, which sometimes causes a problems for company to have PMs. However, in bigger organizations, they have higher budget to create the necessary procedures and structure for supporting the project manager. Besides, they also have PM and PG system which are very developed, which also mean that the PG system in big company is more mature and defined clearly (SPI). Meanwhile, the project manager is still respected and is allowed to adjust the system (Müller).

Another element of influencing the maturity of PG in organizations is the market position, which includes the content of the products and services offered and the way companies try to obtain productivity, for example medium sized organizations normally focus on offering a constant flow of products to the market and get everything fitting in that process. On the other hand, smaller organizations are more clients oriented, in order to obtain a long term relationship (Müller). Bigger companies tend to have more structured and formal systems in the three countries observed, being Taiwan the weakest case in all sizes (Ley, Hsiung, SPI). The origin of the company is also important in Spain and in Taiwan. Experts and practitioners consulted who have worked in international, mainly American
companies; describe more formalised and developed governance systems. This gap is apparently closing in Spain for big national companies. The surge of Spanish multinationals in sectors like engineering, transport or civil works (5 out of 10 of the biggest civil works companies in the world come from Spain) has helped to spread governance mechanism in the upper levels of the Spanish companies. This phenomenon however is not observed in Taiwanese locally grown companies. Even among the biggest ones, like Asus, Acer, and HTC, PG is almost an unknown concept. In all countries exists the concern that PG as a concept is not well understood and applied to projects. Basically, all the interviewees recognise the importance of governing projects effectively but almost all of them complain also of the lack of interest by senior management in the topic and the lack of reflection by companies to use the system adequately. However, in spite of the similarities between countries, some salient elements can be observed as common within the same nationality. The different degrees of maturity in Project Management between Sweden and the other two countries, Spain and Taiwan, are reflected also in the development of project governance in those countries. It can be said that the differences in size and industry cross country boundaries but that in all the size or industry bands Sweden shows a higher governance maturity than the other two countries. Governance also adopts different forms in the companies analysed but some common points can be observed in the companies sharing nationality.

The definition of PG used in this study was a framework which ensures that decisions in the project are taken effectively and efficiently in order to complete the project successfully. Those definitions have many common points to the ones obtained from the 19 interviews conducted for this study. However, some small differences exist. For the practitioners interviewed, PG in Spain includes decision making but also follow-up meetings, control mechanisms etc. (SPE1, SPE2, and SPE3). For the experts, the common definition of PG is the process to facilitate decision making in the project (Teixido), how managers develop the strategies, build the teams, take actions and interface stakeholders in order to complete the goal of the project (Ley). The system of PG includes the decision making to complete the objectives (Ley). A bigger emphasis in control can be detected in the definition given by the practitioners who talked about the governance they experience than in the definition given by experts which was more theoretical or ideal. A similar effect can be observed in Sweden but in this case the key word is not “control” but “consensus”. For the practitioners interviewed, PG in Sweden is understood as decision making but reaching a consensus within different members in the project teams, or even the whole set of stakeholders (SWE1, SWE2, and SWE3). For the Swedish experts, The most common definitions of PG are the Project Management system which can control and create a separate framework in order to support PMs to make project decisions (SP I, SP II, Müller), and also the way PMs work and manage for the projects (Blomquist). PG as a concept is not very well known in Taiwan for the expert Hsiung “just like the managerial approaches of portfolio and program, PG is also never mentioned by Taiwan companies; and actually, there are just few people understand it”. However when talking about decision making and control with the Taiwanese interviewees the key concepts were hierarchy and budget. Therefore, PG in Taiwan is mainly referred to decision making which is affected by supervisors (TWN1, TWN2, and TWN3), clients (TWN4) and the cost of the decisions (TWN1, Hsiung).

From the different definitions here reproduced it can be observed that the focus of PG is different in the three countries studied. All governance systems have an element of control (Pemsel et al., 2014. p. 1413). However, hierarchy and control are much more important in Taiwan than in Sweden where a more open, consensual process is used for taking
decisions. Taiwan and Spain share the hierarchical nature of PG. The concept of governance in these countries is much closer to the agency relation as described by Toivonen (2014, p. 1359). The respect for hierarchy and senior management is more extreme in the Taiwanese case. In Taiwan senior managers seem to have a clear agency relationship with project managers. In Spain the picture is bit more complex, given the importance of functional managers (Teixidó). Interviewees from both Taiwan and Spain referred multiple times to the word control. However, the meaning of control is slightly different for the two groups (Taiwanese and Spanish). In Taiwan, a bigger emphasis was made on budget and cost control. In the words of TWN1, in TWN1’s company “all the governance system is based in the cost structure of the project”. This governance structures are basically based on the principles of the transaction costs theory. Every structure of control will be different depending on the structure that minimises costs (Watson et al., 2005, p.127). It includes also the dealings with subcontractors (TWN1, TWN3). Whenever a deviation from the original budget occurs the top manager needs to step in. This concern for budget is, in fact, presents in all three countries, but it was much more repeated and underlined by the Taiwanese interviewees. The concept of control in Spain is a bit more punitive. Control mechanisms are set up for assuring that the members of the team follow the plan and to maintain them accountable for possible mistakes. That concept of “looking for the responsible” is present in all the interviews with Spanish respondents. From the respondents can be induced that Swedish organisations tolerate much better failure, or mistakes, by the members of the project team. Prof. Blomquist indicated that a lot of times people “exchange issues” and the degree of tolerance among team members is high. That contrasts strongly with the interest in keep documentation in Spain in order to identify more easily the responsible of a given situation, as expressed by SPE1, SPE2, and SPE3. In Spain teams are not completely integrated and tasks are divided according to function also for facilitating the task of control by management (SPE2, SPE3, and Teixido).

Usually in Sweden, within the company size limitation, PMs have more authority and autonomy than their Spanish and Taiwanese counterparts. They can make more decisions by themselves, even when a steering committee is normally set up for the project in order to make more strategic decisions. It can seem contradictory but in Taiwan and Spain steering committees and project sponsors ownership of the projects are considered as deficient by some of the interviewees. In the case of Spain, the companies studied offer a mixed picture. Patricia looked to be satisfied with the level of ownership by project sponsors and steering committees where the client was represented were created for the project. SPE2 and SPE3 make those structures dependent on how much the client is decided to pay for the project. Teixidó has worked as a consultant for innumerable Spanish IT companies. His experience is that those structures do not exist generally in Spanish companies. However, it does not mean a greater degree of autonomy for the project manager as in Teixido’s words “too many decisions are still made by the functional managers”; on the other hand, the picture is clearer in Taiwan. None of the interviewees even mentioned the presence of a steering committee. Only Hsiung made a reference to them “at a very high level, for strategic decisions…it is easily confounded with corporate governance”. Hsiung also complained about the lack of support of senior management to projects through sponsorship.

The way PMs govern their projects in Sweden is also different. Swedish PMs approach PG in a more flexible way, comparing with the other two countries. In Sweden, normally a set of developed PG guidelines exist but they can be customised by PMs while they receive some requirements from clients (Blomquist). A salient element of the Swedish
PG systems is that they integrate different perspectives from all the key stakeholders (Müller). This type of governance is closer to the complex system described by Klakegg (2010, p. 66) which included multiple actors, and levels of interest. According to Jordi that is not possible in Spain. Companies in Spain have their own decision structure; independently that it may be fragmented or not much refined. In fact, according to Teixidó in most of companies in Spain, the PG system is based on the typical hierarchical structures. In other words, it is based on the decisions of the boss/supervisor (Teixidó). However, there is no real PG structure, and there is no interest in it to exist. Stakeholders try to get advantage from the others parties involved in the project (Teixidó). ‘You caught me this time, I will catch you next’ (Teixidó), the trust system in Spain is quite weak and a blaming culture for mistakes is also very common (Teixidó). Companies in Spain these days need to develop PG systems which enable PMs and companies working with foreign partners. The level of necessary control is very high and project teams are becoming more disperse and more international when PMs are working in complex, multinational projects. Moreover, foreign clients demand the existence of these systems and they will demand them even more in the future. However, there is still much work to do. Short termism in decision making does not allow project decision making systems to develop (Ley). Within companies, especially in SME type, what supervisors/senior managers say influence/determine the decision making process and results. Similarly, in Taiwan, in general, no formal PG system in companies could be observed. However, people from higher position know and also realize the decision making, controlling, and monitoring; in other word, they have already executed the idea of PG. Besides, they create a steering committee but they rarely differentiate between corporate PG and PG. Because PG principles/systems are not formalized yet, these are only applied at a very high level between the managers who are working for the projects (Hsiung). In overall, the PG in Taiwan, as it happened with Project Management, is still not mature yet (Fu). In the company where TWN1 is working for, no matter what the new project is about, most of the time the governance system is based on the cost structure. The price of the design will influence how decisions are made. But if there is a conflict relating to how to judge the cost, then the top manager will make final decision.

Summarising the governance structures in Sweden can be considered more complex and integrative. They are closer to the definition of a complex system of governance described by Klakegg (2010) Locatelli et al (2013). The governance systems in Spain and, even more, in Taiwan are more based on the principles of control, hierarchy and cost minimisation. These elements are closer to the classical governance theories, agency theory and transaction costs theory (Ghoshal, 2005; Toivonen, 2014 p.1359). It can be discussed if the Swedish approach can be considered as more effective than the Spanish and Taiwanese ones. In any case this more networked nature can explain the type of networked collaborations present in projects. These collaborations are the result of multiple actors with multiple and different interest alliances (Floricel et al., 2014, p.1097). It also seems to be more coherent with the principle defined by Conant and Ashby (1970, p. 89) that a governance system to be effective needs to match the complexity of the subject governed.

6.3. Project Governance Principles in Spain, Sweden, and Taiwan

PGPs can be defined as the basic guidelines ensuring the efficiency of a PG system (Garland, 2009, p. 23). In the case of a PG system, it can be considered effective when
the system is able to translate the values of the project actors into the necessary behaviours for obtaining success in the project (Walker et al., 2008, p. 127). This study has divided the principles necessary for obtaining an effective governance along the lines traced by Walker et al (2008, p. 108) who divide governance in two elements, structure and behaviours. A division mirrors the study of Hall and Soskice (2001). Hall and Soskice are from the political economy perspective try to understand the differences in social and economic systems between countries. For them, any institution is the influenced by the culture of a country in two ways. The institutions structure is the result of cultural and historical choices and the behaviour of the actors interacting with those institutions is the result of their cultural background (Hall & Soskice, 2001, p. 8). This study is able to compare the answers received from 19 respondents from Spain, Sweden, and Taiwan. Here the governance principles identified from their answers are presented.

All PMs interviewed considered that having an efficient project governance system is necessary (Fu, Ley, SPE3, SWE3, TWN3). In general, most of the respondents consider that the PGPs to be used should be generic with the possibility of being adjusted slightly because of the different customers. There is a group of desired principles common to all countries. In the words of Teixidó, “good practices, transparency, trust, respect for the individual, decency, consensus but not chaos, flexibility…” These are, for Teixidó “common principles of management (which) are human principles which belong to mankind. There are some reasons that have disrupted this, wars, history...We need to remove the obstacles to obtain a natural, human approach to things.” However, the different principles identified differ greatly between countries and they are consistent within the same country. A similar result was obtained by Klakegg et al. (2008, p. s36) when comparing the PGPs of Norway and the UK. While some principles, commonly understood as good principles, like transparency, independency, or high standards were shared by both countries the more nuanced principles were different. For example, in Norway, manager simplicity and robustness was privileged over complexity and completeness which were critical for the UK systems. The principles presented here show the principles detected in Spain, Sweden, and Taiwan and differentiates them from the ‘desired’ principles that can be much more common to all countries. Three categories are used, detected principles, desires principles not detected, and desired principles detected.

6.3.1 Hard

If with project governance principles which Garland (2009, p. 23) referred to the guidelines for ensuring an effective project governance system, hard principles can be understood in this study as the guidelines companies follow to design the structure of that governance system. Hierarchy, control, and adaptability are the most commonly detected structure principles in Spain where PG structures are mainly based on hierarchies with functional managers taking decisions (Teixidó). Agility, accountability, stakeholders’ involvement and project team’s autonomy are desired principles which were not detected. There were some common desired features of hard PGPs, for example good practices, dependency and reaching the consensus which are essential for PG. However, these are not applied in Spain (Teixidó). Even after mentioning those all the interviewees reiterate that clear structures of control and common guidelines and methodologies are needed. Protocols need to be followed strictly. If not, PMs and project members can do as they want (Ley). Stakeholders’ involvement is not common in Spain. In order to accelerate the decision process, for example, SPE3 justifies excluding the client from decisions between the scope approval and the deliverables acceptance. However, for Teixidó, the structure of PG should be able identify the key stakeholders and make them part of the decisions.
In order to avoid that decisions are made individually by a wrong and/or unqualified line manager; instead, the decisions making shall be spread all over the project. This approach is similar to the actually detected in Sweden. The hard PG system needs to ensure a correct interplay and collaboration between project team, customers and suppliers through principles and structures; and the principles are defined in the guidelines do not need to be followed equally for all projects (Blomquist). Principles detected and also desired in Spain include focus on profit/result, discipline and uniformity. In this section Sweden presents almost a negative photo with Spain. The only gap observed in Sweden between desired and actually identified principles is expediency, quickness in decision making and/or decisiveness.

The hard PGs principles in Sweden include agility (SWE3), quickness (SWE2, SWE3), expediency (SWE2), autonomy and teamwork (SWE1). Having these features, PG systems in Sweden are more flexible. PMs do not consult supervisors or senior managers before making decisions. This autonomy principle shapes governance systems in Sweden in a completely different way compared to Spain and Taiwan where direct control structures are highly favoured. PMs and even some team members or key stakeholders are involved in the definition of the scope, budget, and schedule of the project. Only major changes make necessary the presence of higher managers (SWE2). This way of working is closed to the desired for Spain, but not detected, one described by Teixidó. According to him “the sponsor and manager shall make a final decision only when there is a conflict disrupting the project or between the members” (Teixidó). The traditional Swedish consensus mentality is another of the main principles defining the project governance structure of a project. That creates a big difference with the other two countries. In Spain project team members are merely consulted, not always, and somehow persuaded of following the decisions made, in order to avoid conflicts (SPE1, SPE2, and SPE3). In Taiwan, decisions are directly made by managers. The governance system is expected to achieve (its principles are) control of the subordinates, ensure compliance of the decisions, and respect to hierarchy (Fu, TWN1, TWN2). One of the reasons why Sweden is different is the Swedish labour legislation. All the interviewees coincided that the high labour cost and the almost impossibility to fire an employee force organisations to have to maximise the productivity of all members of the team. For being profitable projects in Sweden need to be extremely efficient for offsetting those additional costs. Committed employees tend to perform better. For obtaining that commitment by employees’ principles like respecting employee voice and workers autonomy are necessary, in comparison with Taiwan. It implies also that controlling structures cannot be too heavy, in comparison with Spain. For Swedish, a heavy control structure, only slows the process, creates mistrust and discourages team members’ involvement (SWE1). Sweden presents a high degree of success ensuring that projects are governed according to these desired principles.

Taiwan’s PGPs are closer to Spain’s than to Sweden’s. According to our interviewees the principles followed for designing project governance structure in the country are mainly cost, control and hierarchy. In most of the companies in Taiwan, the hierarchical managerial approach is strongly established. It influences the hard PGPs. When within a project is necessary to make decisions, PMs can contribute offering alternatives but it is always necessary to consult senior managers (TWN1, TWN2, TWN3); besides, the project team usually is decided and assigned by senior managers of the different departments (TWN1). Principles like focus on profit and economic efficiency are complementary to cost control. In Taiwan, most companies follow a low cost strategy (Hsiung). According to TWN1, “all decisions are organised according to the cost structure of the project…if a cost deviation is detected the situation is reported directly to a manager
above the project”. From that sentences it can be observed that the cost control focus is matched by a strong hierarchy which ensures the total control of the subordinates, another of the principles detected. Other important principles detected are secrecy, simplicity and conflict avoidance. Secrecy is detected because, as it happened with Project Management, usually it is very difficult for managers and engineers to leave written documents or reports for the projects because they are afraid of being judged and would like to reduce the chance of their ideas being copied. However, the lack of intellectual property tradition makes the reporting and lessons learned processes difficult (Hsiung). The hard PGP’s in Taiwan include complying with the laws/regulations which are very strict, especially for the government agencies. Another hard PGP is trying to reduce the language barriers of using managerial terminology, which might be able to encourage people to attend team discussion more and to exchange ideas more fluently and transparently (Hsiung).

In summary, while Sweden presents a high degree of congruence between the desired and the actually detected principles, Spain, in comparison even with Taiwan, presents a lower degree of congruence between which principles are desired and which ones actually are used. For example, it is uniformity in SPE1’s company where she ‘would like to have a formalised process and apply it’ SPE1 said. However, Spanish interviewees emphasised the importance of agility in making decisions and adaptability of the system to the circumstances and clients (Ley, SPE1, and SPE2).

6.3.2 Soft

Spanish interviewees were able to identify a long list of desired principles that were not actually present in their organisations. According to all the Spanish interviewees trust is one of important soft principles. Trust must be developed within the team members and also stakeholders (SPE1, SPE2, and SPE3). Lack of trust forces the project to need control mechanisms and generates more documentation (SPE1). For some companies in Spain (SPE2), they see their relationships with the client in the long term and try to balance results in the clients account in future projects; a closer relation between the team members could be beneficial for the project (SPE3). A good communication will be a good tool (SPE3). However, it is always not easy to keep the balances between what clients want and what the company/programmes should do (SPE1). Leadership, communication skills and trust between members are all necessary for an effective project governance system. However, they are not that common in Spanish projects where loyalty to the hierarchy and lack of implication are common (Teixido). Apart from that, localism and a lack of initiative are two common problems in Spain (Ley). The desired and also detected principles encapsulates what the interviewees highlighted as positive traits of Spanish Project Management workers, decisiveness, adaptability in case of crisis, and result orientation. For Teixido, this problem solving mentality helps Spanish companies to attract clients, for example in the Middle East. In the words of SPE2, “Here when an urgent decision needs to be made, it is not the end of the world”. This is a “really” Spanish trait (SPE1). In Sweden, for example, as expediency was the principle lacking for interviewees when designing the project governance structure, its counterpart in the desired behaviours is decisiveness. As expressed by SWE2 clearly, “many times Swedish managers are afraid of taking a decision on their own and then being wrong, especially in cost and schedule matters, they need to bring the whole project team behind them”. However the list of desired but not detected offset greatly these positive elements. Trust, proactiveness, workers commitment, and openness are difficult to obtain in Spain.
In Sweden cultural values like trust, consensus mentality and commitment are both desired and detected in the behaviours of the project workers and experts interviewed. Building trust and reaching consensus between each others are two important soft PG principles in Sweden. Companies have different approaches in order to create the trust, for example, there is a ‘Discovery Phase’ in SWE3’s company to create trust between the company and the client, the projects and/or bids have at the beginning; another example is there is a trust model in the company where SWE1 is working for, the idea behind it is that trustful employees will perform what company expects on them. Desired behaviours in Taiwan are divided along the lines of the strong hierarchies which are so common in the country. Managers are expected to be strong and act decisively. In order to manage the team and project, communication and leadership skills are two soft principles. A leader is expected to be strong and have personal character (TWN3). On the other hand, employees are expected to consent to the orders given. The objectives of this deal between managers and subordinates are two. First, maintaining a strong organisational culture based normally on efficiency and accouts control. In Taiwan, the soft PGPs include quickness and efficiency (TWN2, TWN3). Apart from that, due to team members have different expertise, therefore, trust, and also respect, between each project team member is important as a soft PG as well (TWN3, TWN4). However, because of hierarchy (TWN2) it is hard to treat each team member equally and because usually the project team is temporary, the trust between each other in the team might be not so high (TWN1). Second, avoiding conflict and the loss of time discussing are in a stark difference with the reality in Sweden. Employees in Taiwan showcase a hard working mentality and respect for the position of managers (Fu, Hsiung). Their strong work ethic takes the place that commitment has in Swedish companies. Most of the desired behaviours in Taiwan were also observed as actually being implemented. Other commonly understood as desirable principles like ethics, trust and openness were also mentioned but not with an especial emphasis. One of the desired but not detected soft PGPs in Taiwan is openness to communicate (Fu, Hsiung). It is important to have clear standard processes in order to avoid misunderstandings. However, lots of Taiwanese participate passively in team discussions.

As it happened with the structure principles Taiwan as Sweden, and as a distinctive from Spain, show a higher degree of congruence between the values expressed and the behaviours observed. It seems that the tight relation between structure and behaviours described in the theory chapter is confirmed by this result. The next section try to clarify how the cultural values of the project professionals from each country contribute to create a differentiated governance system. For understanding the relation, the principles defined by them for creating an effective governance system are analysed.

6.4. The influence of National Cultural Dimensions

This section try to put in relation the differences observed between countries in the previous sections with the different national culture of the Spain, Sweden, and Taiwan.

6.4.1 On Project Management

The origin of Project Management is normally represented in the US engineering, construction and defence procurement sectors. From the information obtained and the interviews and the trends observed in its introduction and later development Project Management can be considered as a foreign, imported concept in Spain and, especially in Taiwan. None of those two countries have anything similar to the “Scandinavian School
of Project Management”. A Scandinavian school which have been since 1990’s in the avant-garde of the study of Project Management from a social sciences point of view, integrating also other disciplines in order to enrich the understanding of what is defined as a project (Hällgren et al., 2012, p. 703). This difference in theoretical development mirrors the actual situation in the companies of the three countries studied. According to Teixidó, Spain lacks a culture of Project Management. For him bad practices out of lack of basic Project Management knowledge are still common in Spain. However, from the interviews an evolution in time improving the situation can be observed. SPE2 explains how his company did not have any methodology at all and now they have developed their own Project Management methodologies. Ley worked twice for the same Spanish company, Duro Felguera, in between his work in the American multinational Foster Wheeler. He was able to observe the big difference between the first and the second period working for Duro Felguera. Now the difference with the American multinational has been drastically reduced. For Taiwan the situation depicted by experts interviewed is even direr, Taiwanese companies do not even seem to be very interested in the concept of Project Management. This section analyse if national culture plays a role in explaining these obvious differences between the three countries.

For understanding the differences in the degree of Project Management maturity between countries, it is necessary to understand what the advantages of using projects instead of more traditional functional or matrix organisations are. Matrix Organisations are those where even if some projects are carried out, functional department have the final authority and the control over resources. Assudani and Kloppenborg (2010, p. 70) define projects as “a temporary coalition of stakeholders” working together. The stakeholders mentioned in the definition refer to specialists from different disciplines and hierarchical levels that collaborate towards the attainment of a common goal (De Bony, 2010, p. 176). Some key elements in these definitions are collaboration and professionals from different disciplines and hierarchical level. Swedish culture presents some elements which adapts perfectly to those concept. Sweden is a country with a low PDI which mean that eases the task of establishing collaboration between employees of different hierarchical levels. For Taiwanese interviews, this is almost unimaginable. They emphasise strongly that the same tone cannot be used for workers in different hierarchical levels (Fu, TWN2). In Spain, and also in Taiwan, strong functional departments remain in place (Teixido). This reality is in conflict with one of the main advantages of using projects, avoiding traditional functional rigidities (Winch, 2006, p. 329), managers from those departments are not open to cede some authority to the project managers in the company (Teixido, SPE3). Additionally, a high degree of uncertainty avoidance and a low level of indulgence and individualism make Spanish companies prone to focus on controlling responsibilities when action is taken. In countries with a high degree of individualism people are expected to follow the rules for themselves without need of being controlled. This is not possible in countries like Taiwan and Spain. Ley and Teixidó made clear in their interviews that Spanish workers expect their companies to provide with clear guidelines. They are not expected to be proactive. This heavy approach to control creates lack of trust is big hurdle for fostering collaboration (SWE1). On the other side of the spectrum, Sweden combines a high degree of individualism and indulgence which favours the necessary trust for individuals to collaborate.

Another advantage of the use of Project Management is that companies can reconfigure their resources quickly according to the environment (Turner & Keegan, 1999, p. 299). Swedish companies with a flat hierarchy and a low level of UAI can easily adopt changes in structure and reconfigure according to the needs of the project. Spain and Taiwan tend
to favour stability and the presence of constant rules due to their high degree of UAI which makes countries to dislike change and complexity. Spanish companies tend to favour uniformity and stability over time which does not match adequately with the temporary nature of projects and the time changing network of stakeholders’ interests that comprises a project (Ley, Teixido, and SPE1). Projects are also justified by their capacity for helping companies to focus on client needs (Turner and Keegan, 1999, p. 299). However, most companies in Taiwan try to compete following a low cost strategy which congruent with the high long term orientation of the country. Countries with long term orientation show a stronger preference for saving and austerity. They tend to be convinced that with hard work every success in business can be achieved, this vision coincidental with the description of most of our Taiwanese interviewees (Hsiung, TWN1). From the interviews can be also understood a lack of interest in satisfying clients in any other dimension but minimising the cost/price of the product. A functional organisation tends to be cheaper as it avoids complexities and duplicities between projects (Hobday, 2000, p. 878).

Other difficulties present in Taiwan for the adoption of Project Management are the following. First, Taiwanese people, in spite of their low IDV score, have difficulties for working as a team and express their ideas in a group. This situation is related with the high degree of power distance in the country and the lower level of individualism. Taiwanese people, an in a lesser degree Spaniards also, expect to be led. According to Hsiung, another big hurdle for Project Management is the dislike of documentation by Taiwanese people. It can be also discussed if projects adapt to the production in Taiwan. According to Fu, “a lot of ‘projects’ in Taiwan are in reality ongoing operations as those ‘projects’ are renewed almost unchanged every year”. Smith (2012, p. 37) calls the phenomenon the ‘Tyranny of Projects’ as he argues that the use of projects had surpassed its ‘range of convenience’.

Authority given to PMs is also different between the countries studied. Taiwan with strong traditional hierarchies supported by its high score in PDI is the country, of the three studied, where the project managers enjoy a lower level of prestige and authority (Hsiung). Taiwan and, above all, Sweden tend to favour the Agile approach to Project Management. The companies of the Spanish interviewees also were using this methodology for managing their projects. However, from the conversations with the Spanish ‘experts’ can be deduced that the traditional waterfall Project Management methodology is still used in the country. In spite of the similitudes the reasons for adopting these Agile techniques are different between the countries. In Spain and in the case of SPE3’s company Agile methods were adopted for two main reasons’ first, the need for taking decisions quickly, which is coherent with the short term orientation of the Spanish culture; second, the excessive complexity of the traditional waterfall model. Uncertainty avoidance can be a confounding dimension in this case. Spain has a high core in the uncertainty avoidance index. The need for uniformity and consistent rules can make difficult in Spain to adopt Agile, however, the dislike for complexity and bureaucracy in favour of immediate results favour the use of Agile techniques. The cases of Sweden and Taiwan are coincidental in one point; both countries have a high degree of long term orientation. Agile techniques serve them well in their quest for efficiency, which is required in the case of Taiwan for supporting low cost strategies. In the case of Sweden Agile is useful for maximising the productivity of an expensive workforce (Blomquist, Müller). However, that is the only similarity, the fact of using the same word, Agile, does not hide the enormous differences between the countries. SWE3, one of our practitioners, explained us how his company changed from American to Swedish hands and in both cases managers claimed that the
company was using Agile techniques. The concepts were the same but the contents behind were very different; the American company with a higher power distance and uncertainty avoidance demanded a tighter much more documented control, reducing the ‘agility’ of the system. In the case of Taiwan, Hsiung warns us that companies just claim to use Agile methods because they think they can be easier but that in reality nor formal development of the technique is made.

6.4.2 On Project Governance Systems

PG systems in Spain and in Taiwan seem to focus on control and to follow the instructions from supervisor and top managers (Ley, SPE1, TWN1, and TWN3); therefore, PG structures for supporting decision making are not particularly developed. In the words of Teixidó, “Governance is mostly based in typical hierarchical structures where the boss decides”. This finding is consistent with the high degree of PDI observed by Hofstede (2010, p. 58) for these two countries. However, in contrast, Swedish respondents, they rarely mention being controlled by their superiors, in other words, they confirm to have a low PDI in Hofstede’s national cultural dimensions. The case is particularly and the governance structures are especially weak and centred around a senior manager (Hsiung). In bigger companies, the governance system is just represented by a very high level steering committee where the project manager or other members of the team do not have voice (Hsiung). While the questions relate to how do PMs make the decisions. The answers from both Spain and Taiwan, apart from interviewee TWN4, they all mentioned it is necessary to consult supervisor/ top managers; and even just obey what managers indicate, instead of expressing their own opinions (Fu), which demonstrate high PDI and a low degree of individualism.

On the other hand, Swedish respondents all mentioned their supervisors/top managers encourage them to share opinion and to take the authority of decision making, which demonstrate low PDI. One of the elements supporting the implementation of project governance is the presence of a Project Management Office (PMO). However, the presence of a PMO in Taiwanese companies, instead of supporting PMs, just reinforces the control by management. In Taiwan, a PMO’s main function is to report to the senior manager. Weak matrices are common in Taiwan and Spain countries where project managers do not enjoy a high degree of autonomy, especially in Taiwan (Hsiung). Without a real system in place combined with the lack of individual or team based initiative the only authority left are the line managers in Spain and senior managers in Taiwan (Hsiung, Teixidó, TWN1). High power distance and uncertainty avoidance are the more plausible explanation for this senior management control focus. A control focus that combined with a high degree of collectivism reinforces the authority of the top.

It is interesting how some of the Taiwanese interviewees justify the lack of developed project governance structures with the fact that the Taiwanese government is not forcing companies to have them. This need for some authority to push for action is not only related with a high power distance but also with a high degree of collectivism. Hofstede (2010, p. 91) argues that in societies with a high collectivist mentality individuals are not expected to act on their own. On the other hand, Taiwanese government is especially strict in ensuring economic regulations. People in Taiwan tend to rely on strong codes of conduct which is consistent with the high uncertainty avoidance score of the country. The governance systems observed confirms that a relation exists. In Spain, the same situation was also observed by the interviewees (Ley, Teixidó) but in a different way. They were complaining that people were expecting the government or their superiors to act.
Taiwan, the interviewees were directly asking for it. The lower level of collectivism in Spain could explain the difference. Moreover, in Sweden where the individualism level is much higher than in the other two countries the government was not even mentioned. In fact, Sweden represents basically the opposite in the cultural dimensions discussed till now. Power Distance, Collectivism (as opposed to individualism), Normativism (as opposed to pragmatism) and Uncertainty Avoidance all score much lower in Sweden than in the other two countries (Spain and Taiwan) (Hofstede, 2010, p.193). As a result, the need for control and the reliance on strong hierarchies are much more relaxed.

Swedish companies integrate the points of view of the different stakeholders of the project and use that input in the decision making process (Müller). The structures set for controlling those decisions are also much leaner than in Spain and much less harsh than in Taiwan. In those countries as expressed by SPE3 “The current system invest too many effort in finding and punishing the responsible” Swedish companies, in a country, with a high degree of individualism (Hofstede, 2010, p. 95), expect individuals to conduct themselves according to what was agreed without the need of a superior authority or a punitive structure (Blomquist, Müller). Autonomy is granted to teams for making decisions and those decisions are based on consensus. If assistance or a major strategic decision needs to be made, steering committees are a common solution in Sweden where they have become a ‘best practice’. These arrangements are not common in Spain or Taiwan where, if they exist at all, the committee members do not have any contact with the project team. Many of the interviewees recognise that the Swedish system makes the decision system to be longer in time. This result is also coherent with the study of decision making in projects in Sweden conducted by Müller (2009, p. 82). For some of the Swedish interviewees, the system should be more executive with more decisions coming quicker from the project manager or the sponsor.

In Spain, the high score in the UAI (Hofstede, 2010, p. 192) creates a contradictory situation when designing an effective project governance structure. Countries with a high degree of uncertainty avoidance tend to have more rules and guidelines than countries like Sweden. However, at the same time uncertainty avoidance also makes annoying for Spaniards because of the increasing complexity associated with project governance systems. Spain is a normative country (low pragmatism score) where results are expected to be reached quickly and without delays (Hofstede, 2010, p. 192). This level of execution is appreciated by clients as it offers results avoiding paperwork (Teixidó, SPE3). As expressed by Teixidó and SPE2 people tend to identify procedures with unnecessary bureaucracy. However, all the Spanish interviewees made clear the need for clear and strict rules for controlling the project, this also reflect the low level of pragmatism in the country (Hofstede, 2010). For SPE2, it is “unfortunate” that people can understand differently that what they need to do for the project; therefore, guidelines are needed by the managers. However, at the same time, the Spanish interviewees mentioned innumerable anecdotes where the control system is needed to be ‘bridged’. Executive decisions are considered as necessary (SPE2). “There is nothing worse than a project where decisions are not made”. In many cases, the possible consequences are pushed to the end of the projects (Ley, SPE3). A behaviour that is not observed in Sweden or in Taiwan which are much more pragmatic countries in the sense that short-term results are not as urgent as in Spain.

In Spain, sometimes the governance system is bridged for the sake of speeding up decisions but also many times for obtaining advantage of other stakeholders’ situation. This is common in all the interviews with Spaniards. The exception is Ley who has
worked for almost twenty years for an American multinational where the level of uncertainty avoidance was exacerbated. In his words, “this is a very good company, all regulations are strictly followed and the cost control function is very well regarded”, but also in his words, “at that time, working for Foster Wheeler, was like being in another world”. Spain is a country with a low score in the indulgence dimension. People are seemed to be cynical towards the intentions of other stakeholders of the project and, therefore, they try to take an advantage of the loopholes in the system. Some sentences like “they know they have caught your balls” (Teixidó); “they know once you are into a contract with them you are done” (Teixidó); “they know you know they are trying to cheat you” (SPE3) were very common in our conversations with Spanish interviewees. Low IDU and high UAI combined create what SPE3 and Teixidó called a dislike for PG systems. Complex, comprehensive governance systems reduce the stakeholders’ “capacity of bargaining later” or, directly, of “taking advantage of the other party”. However, this lack of interest by some stakeholders in being accountable makes even more necessary for the other partners of the project to push for strong rules, procedures and registers of the decisions made, except when their interests are involved. In the words of SPE2 “I really would like this to be in a different way but people, especially in clients, they just look their side”. These contradictions difficult the existence of coherent governance structure, according to Teixidó.

From the interviews can be observed that Taiwan shares with Spain the lack of interest for documenting the decisions made but the reasons behind are different. According to Hsiung, Taiwanese PMs are not interested in document the decisions made for two main reasons. First, they do not want to appear as responsible if some mistake is made. Second, they want to protect their work from benefitting other people who did not work for it. For Hsiung, this is related with the lack of an intellectual property culture in Taiwan. He and Fu also point out that for Taiwanese people is difficult to share information in general. Swedish companies prefer, according to what was found in the interviews, a more open and transparent system than the Spanish and the Taiwanese. These findings are consistent with the study made by Müller et al (2009, p. 83). The common variables observed by Müller et al. in their research, openness, clear rules from the beginning and shared information are common characteristics of all the governance systems described by the interviewees. Systems can be also considered as informal in Sweden but the reason why is completely different from the other two countries. Sweden shares with Taiwan a certain degree of pragmatism and that makes the rules and procedures to be more relaxed than in Spain. In the words of prof. Blomquist “The Swedish way is that if there is a way that we have to follow we will follow it. If there is in a contract to deliver a thing we will deliver it. But if there are some things to be done we will do them in our own flexible way”. The same prof. Blomquist in his experience with teams from other Hungary and the Austria could experience how for those teams if not all the points in the procedure were fulfilled the manager could not be considered as a good manager. In Taiwan, as a distinctive, that pragmatism is translated into directly avoid any governance structure for the sake of minimising costs (TWN1).

6.4.3 On Project Governance Principles

The respondents expressed a series of desired structure and behaviour principles and behaviours. Some other principles are identified as ‘actual’ from their answers and some of them were not. The following sections analyse the cultural origin, using Hofstede cultural dimensions for each country, of the principles identified. The analysis also aims to explain why those principles do not always result in the behaviours desired by the
respondents. Finally, the relation between structural and behavioural principles and the implications of this relation for the system final effectiveness are analysed.

6.4.3.1 Structure/Hard

The congruence between desired and actual project governance principles seems to be different between Spain, Sweden, and Taiwan. While some common good principles can be desired by neither all companies, nor all organisations are able to implement them. Other principles, while being similar in the three countries, are understood in a slightly different way or are considered to be necessary for different reasons. From the study’s interviews, Agility is the biggest example of these differences. Agility in decisions is taken as a desired principle in all the three countries studied. Especially in Sweden and Spain is mentioned as a key principle Respondents from both countries emphasise the need to adapt to a fast changing environment. Therefore the decision process should be executed quickly (SWE1, SWE2). Agility is how they managing projects; project managers adapt more flexible plan for each project, they have not so strong UAI in Hofstede’s cultural dimensions (2010, p. 194). In Taiwan, project managers also focus on decisions making speed (TWN1, TWN2); however, they did not mention that principle as a PM specific approach, for instance Agile. It can be observed from the context chapter that Spain and present a similar profile in institutional development and in the six cultural dimensions proposed by Hofstede. They are not identical but they show some clear similarities that are converted into some common governance principles. Hierarchy, control, and adaptability (in the sense of improvisation capacity) are the structure principles that characterise Spanish interviewees’ companies’ governance principles Spain. Spanish PG structures are characterised by strong hierarchies with functional managers taking decisions (Teixidó). During our interviews, most of respondents from Spain and Taiwan both mentioned the person from higher position has major power to take decision (Hsiung, Teixidó, TWN1, TWN2, and TWN3). This hard principle matches the PDI in Hofstede’s cultural dimensions. As it happens with agility, relatively high scores in power distance and uncertainty avoidance (Hofstede, 2011, p. 193) make difficult for Spanish companies to realise the desired principles of stakeholders’ involvement and project team’s autonomy. However, combining autonomy and direct control is not possible (Friedman, 1977, p. 83), even when autonomy was mentioned by the Spanish interviewees. Even after mentioning autonomy and participation as necessary principles, all the Spanish interviewees reiterate that clear structures of control and common guidelines and methodologies are needed. In the words of Ley, “Protocols need to be followed strictly. If not, project managers and project members can do as they want”. Similar sentences can be found in the other interviews and they signal the high degree of uncertainty avoidance that characterise Spain according to Hofstede (2010, p. 192). As a distinctive, the autonomy principle shapes governance systems described by the Swedish interviewees. Project Managers and team members in Sweden are normally given a lot of scope to make their own decisions. Only major changes make necessary the presence of higher managers (SWE2). Stakeholders’ involvement is not as common in Spain as it is in Sweden. Interviewees from both countries considered that involvement as necessary for ensuring the success of the project. However Spain shows a short term orientation (Hofstede, 2010, p. 256) which demands immediate decisions. For accelerating the decision process, for example, SPE2 justifies excluding the client from many decisions. Swedish interviewees also included quickness among their desired principles but in this case it was not actually observed in the governance structure. While Spanish interviewees, and also Taiwanese, identified
result orientation as a desired and also observed principle, in Sweden governance structures would not allow to take quick decisions. Swedish interviewees blamed the Swedish consensus culture. According to Hofstede (2010, p. 143) this consensus mentality is the result of the low degree of masculinity present in Sweden which is much lower than in Spain and Taiwan. In general Spain and Sweden possess the features that the counterpart would desire to have.

Taiwan is more similar to Spain than to Sweden. Taiwan has a middle-low level of masculinity and a high degree of power distance and uncertainty avoidance (Hofstede, 2010, p. 142). As it was observed in Spain in most Taiwanese companies, the hierarchical managerial approach is strongly established. However, the biggest difference between Spain and Taiwan is the congruence of its desired and actual principles. Taiwanese interviewees showed a higher degree of congruence. In Hofstede’s cultural dimensions Taiwan’s most distinctive characteristic was its long term time orientation. Taiwan, according to Hofstede (2010, p. 255) is a much more long term oriented society than Spain, and Sweden. Long term oriented societies are well known for their thrift and capacity to save. In Taiwan Principles like focus on profit and economic efficiency are detected and are complementary to the very much desired principle of cost control. The cost control focus reinforces the presence of a strong hierarchy which ensures the total control of the subordinates, another of the principles detected. Taiwan has also other salient elements. For example, in Taiwan, obeying the regulations and laws from the government are what project managers have to follow (TWN3). Other desired and actually detected principles were conflict avoidance and respect for the position of the different team members (Fu, TWN1). These principles relate also to the lack of personal initiative mentioned by Fu. Collectivistic societies like Taiwan and, in a lower degree Spain, show difficulties for incentivise workers proactiveness. In the case of Spain it is even more difficult to combine these desired personal initiative with the desire of uniformity, for example by SPE1 when he says ‘we would like to have a formalised process and always apply it’. On the other hand, in Sweden, what PMs emphasise on management is taking teamwork approach, in Hofstede’s cultural dimensions model Sweden has a high degree of IDV.

In summary, if an efficient governance system is able to match espoused cultural values with desired behaviours (Walker et al., 2008, p. 127); adequate structures have to be created for allowing/promoting those behaviours. In that sense Swedish cultural dimensions allow the companies studied to present a higher degree of congruence between the desired and the actually detected principles. Spain, in comparison with Sweden, and even with Taiwan, presents a lower degree of congruence between which principles are desired and which ones actually are used. Spain is a Western European country very influenced by regulations from the European Union or other European institutions. However, some of its cultural dimensions like Individualism and Power Distance are ambivalent as they are relatively high for a Western European Country but low for other areas related to Spain, like Latin America (Hofstede, 2010, pp. 57-59). Taiwan on the other hand shows a much more similar profile to other related Asian countries like China or Singapore (Fu, Hsiung). Finally the main dimensions creating differences between the three countries can be identified as uncertainty avoidance in Spain, low masculinity in Sweden, and power distance and long term orientation in Taiwan.
6.4.3.2 Behaviour/Soft

As it happens with the structural principles, some behaviours are desired by all the interviewees independently from which country they come. Leadership, communication skills, proactiveness and trust between members are considered as desired behaviours for all the interviewees. However, they are not present in all countries, or at least not in the same degree. The respondents from these countries all consider project teams should communicate with clients and the rest of team members (Blomquist, Fu, Hsiung, Teixidó, SWE3, and TWN2). However, principles like secrecy in Taiwan, or decisiveness in Spain, which are also desired behaviours, are understood as detrimental to involvement and communication with the project stakeholders. In Spain a short term orientation demands immediate, clear results (Hofstede, 2010, p. 256). Some companies in Spain (SPE3) see their relationships with the client in the long term. However, it is not always easy to keep the balances between what clients want and what the company considers as better in the short term (SPE1). Short termism is considered a big problem for our Spanish interviewees (Ley, Teixidó). In Taiwan, on the contrary, due to the prevalence of SMEs companies would like to keep long-term relationship with stakeholders. High LTO in Hofstede’s cultural dimensions model, most of companies and project managers need to follow the agreements and cooperation with their sub-companies/business (TWN3). However these relations are not as fluid within the project teams. People even “record their conversations for avoiding blame in the future” (TWN3). There is not a lot of trust in any of these situations, a result which drives the analysis to the probably most desired principle among the interviewees, trust.

Besides communication eagerness, the most desired behaviour for all the team members was trust. The idea behind this desire it is that trustful employees will perform what the company expects on them without being strictly controlled. Trust both in Taiwan and Spain is not as common as Sweden where even it is emphasised as a management “Trust Model” in SWE1’s company. However, most of our respondents from these three countries all consider trust is another soft principle which PMs should apply on their project and team (Hsiung, Müller, Teixidó, SPE1, SWE1, SWE2, TWN3, and TWN4). Spanish interviewees identified a long list of desired principles that were not actually present in their organisations, trust was again highlighted (SPE1, SPE2, SPE3). Lack of trust in Spain is the result of a low indulgence level in society. Low indulgence societies tend to be pessimistic and cynical about the actions of their members, the members of these groups need, or they think they need, to be regulated by strong norms (Hofstede, 2014). However, it seems that the stronger the control rules, the less trust is found among the company members. It forces the project also to generate more documentation (SPE1). Not only in Spain. SWE1, from Sweden, was able to compare how different was working for two companies where the control systems where more or less strict. In his previous employment strong control regulation “not very Swedish style” was in place. For him this created a “spiral of control and mistrust”. Sweden shows a high score of indulgence (Hofstede 2014). Prof. Blomquist verbalised it as follows “many people exchange issues and they don’t even think about it”. In Sweden cultural values like trust, consensus mentality and commitment are both desired and detected in the interviews. In Sweden, reaching consensus in the team is the soft governance principle which project managers have to realize (SPI, SWE1, and SWE3), in Hofstede’s cultural dimensions, it demonstrates low MAS.

Spain in spite of sharing with Sweden, in a lower degree, a high femininity score does not tend to be consensus based. In fact Spain’s desired and also detected principles
encapsulates what the interviewees highlighted as positive traits of Spanish Project Management workers, decisiveness, adaptability in case of crisis, and result orientation. This can be considered the positives side of the short term orientation of Spanish society. For Teixidó, this problem solving mentality helps Spanish companies to attract clients, and for SPE2 “it facilitates the decision making quickness. This is a “really” Spanish trait (SPE1). Employee’s commitment is also related to the high degree of individualism in Swedish society. In the interviews could be observed that trust, autonomy, and commitment are all positively related. In Spanish projects where loyalty to the hierarchy and lack of implication are common (Teixidó) lack of initiative and commitment are recurrent problems (Ley). In Spain, the lack of commitment forces the presence of bigger control structures. The result of combining lack of indulgence (cynicism) with uncertainty avoidance makes difficult governing a project. In Taiwan commitment is exchanged by workers consent. As in Spain, Taiwan privilege direct forms of control over autonomy or commitment. Taiwan shows the highest degree of PDI among the countries studied (Hofstede, 2010, p. 58). Managers are expected to be strong and act decisively. On the other hand Employees are expected to consent to the orders given. High LTO and collectivism (Hofstede, 2010, p. 97) favours the creation of a strong organisational culture, based normally on efficiency and cost control. (TWN2, TWN3). Consent and followers mentality reduce the need for control structures. It also favours avoiding conflict and loss of time discussing, in a stark difference with the reality in Sweden. Taiwanese interviewees were proud of the time and cost efficiency obtained, which is congruent with the strong long term orientation of the country. Employees in Taiwan showcase a hard working mentality and respect for the position of managers (Fu, Hsiung). However, given the lack of trust, this model also makes difficult communication, shared innovation, and exchange of ideas (Fu, Hsiung).

Summarising, similarly to what happened with the structure principles Taiwan as Sweden show a higher degree of congruence between the espoused values the behaviours desired and eventually obtained. Governance systems are composed integrally by their structure and the behaviours associated (Walker et al. 2008, p. 127). This study assimilates project governance to an institution for applying the lessons of Hall and Soskice (2001) about the different social and economic realities in different countries. For these authors for an institution to be effective, structure and behaviours need to be coherent. Therefore is logic that the countries with a higher degree of coincidence in structure desired and actual principles show the same congruence in behaviours. Müller et al (2013, p. 40) reach the same result in their study of trust in project governance. In the case of Spain where this congruence seems to be lower national cultural elements play an important role. Institutions are affected by national culture through their two elements, structure and behaviours (Hall & Soskice, 2001, p. 12). Daniel et al. (2012, p. 368) reach a similar conclusion for governance. The results for Spain, Sweden, and Taiwan confirm this relation. The behaviours desired in Spain, like trust or proactiveness are limited by its cultural dimensions, especially uncertainty avoidance. Similarly in Sweden the desire for decisiveness is hurdled by the low level of masculinity of the country.

6.4.3.3 Reflection on principles

Observing the relation between the two groups of principles, hard and soft, a tight relation is confirmed. The level of congruence between desired and actual principles is (almost) equal for the structure and for the behaviour ones. If national culture plays a change limiting role, reinforcing existing behaviours and structures, or an active one, favouring the creation of a structure, directly or as a result of the behaviour, can be discussed. From

97
our study it can be understood that national culture plays both roles on project governance structures. It would confirm the relation proposed by Müller et al. (2013, p. 28) for trust and ethics in projects. Both highways, hard and soft principles, used by national culture to influence do not run in parallel. Structure and behaviours are clearly dependent on each other and both are affected by the national culture of the country where the project is executed.
Chapter 7 - Concluding remarks

This chapter will reflect on whether the study has been able to answer the research question initially formulated, and to what extent. For answering that question, the contributions made by the study are discussed. A reflection about those contributions is also included. The results obtained have a series of implications, for practitioners in Project Management, especially decision makers; for future research, in the fields of Project Management and Project Governance; and for society in general. All of them are here explained also.

7.1. Research Question and Objectives

This thesis aimed to answer ‘How Project Governance Principles are affected by National Culture?’ The study is contextualised in the IT sector in Spain, Sweden, and Taiwan. PGPs are defined in this thesis as the basic guidelines for ensuring the effectiveness of the PG system. PG is defined as the system ensuring that decisions within the project are made with efficiency and efficacy in order to complete the project successfully. National culture, the collective mental programming characterising people in a national context, is characterised by Hofstede cultural dimensions. In order to address the research question “How Are Project Governance Principles affected by different national cultures?” a two-steps study has been carried out. First, the maturity of Project Management and PG in the countries included in the studies were analysed. After contextualising project governance in Spain, Sweden, and Taiwan a round of interviews with PMs in those countries was conducted.

The objective of the study was to identify which principles were applied in their organisations and which principles they considered as necessary for effectively governing their projects. For organising the results a framework was created. PGPs were divided in two categories, structure principles and behaviour principles. The results from the interviews were put in relation with the national culture dimensions of the three countries selected.

7.2. Contributions Made by the Study

For justifying the need for this study, we pointed in the introduction of our thesis to the lack of studies about the influence of national culture in project governance. A concept of PG, according to some of the leading scholars studying it, is still under researched and poorly defined. At the same time, another interest of the thesis was to contribute to the growing diversity in the study of Project Management drawing ideas from other research fields. Merging all these objectives this study could introduce elements from the political economy studies, in the form of the institutional theory, to clarify how PG can be understood and, especially, how it is affected by national culture. The question, “how?” is not only limited to the effects of national culture on project governance but in the process by which the national culture finally contributes to shape how PG systems are designed. For opening this ‘black box’, we use the concept of PGPs. We define them and we put them into relation with both the national culture of the countries analysed and the final governance systems observed in those countries. The study divides the principles between principles affecting structure and the ones affecting the behaviour of the actors involved in that structure. Doing so we do not only contribute to understand better the
relation between institutions/structures and behaviours. We also contribute to break the divide between interpretivist and objectivist ontological positions in social sciences as we are able to obtain a useful contribution including both levels in our study.

Focusing again on the research question, our study has shown results directly related with the objectives of the study. First, that the three countries show a different degree of project maturity both in knowledge and in practice. Sweden can be considered to be at the top of the class while Spain and, especially, Taiwan lag behind. The level of refinement of the Project Management discipline described in the theoretical part has not reached Spain and Taiwan. While in Sweden, companies have been developing their own Project Management guidelines in the last decade, in the other two countries basic Project Management techniques are still not well understood. Spain and Taiwan are countries with a high degree of PDI and UAI. The presence of hierarchical structures more proper for functional organisations constitutes a hurdle for the development of Project Management and for the authority of project managers.

Second, it can be observed also that different PG systems have some common traits depending on the country of the organisation carrying out the project. Both the structure and the behaviour of the stakeholders interacting with that structure seem to be clearly affected by the cultural context. The image obtained is coherent with the vision of Winch (2006, p. 327) who argued that governance activities cannot be understood without taking into account the particular context of the project. The cultural dimensions defined by Hofstede have shown to be a useful tool for understanding the different governance regimes observed. In both Spain and Taiwan, a high degree of PDI gives more importance to senior managers who are in charge of control the project. However, the concept of control is different between these two countries. In Taiwan, control is a matter of direct control by managers. In Spain, control is exercised in a more subtle way through documents and reports also. On the other hand, Sweden shows an opposite cultural image to Spain and Taiwan. A high degree of IDV combined with low PDI and UAI, favours the creation of PG systems much more based on collaboration. Swedish PG systems, as it happened with Project Management, seem to be much more refined and advanced than in the other two countries.

Finally, different project governance principles were identified in our interviews with the project practitioners and the experts from each country. We could build a list with some recurrent principles within each country. The detection of those particular principles, and no other different, both in the structural and in the behavioural category can be partly explained using the cultural dimensions designed by Hofstede. A relation exists between national culture and PGPs as it was expected at the beginning of the study; however, it is not always direct. It has been observed that cultural dimensions can affect positively or negatively to the deployment of the desired principles of governance. For example, Spain shows some cultural dimensions that can be a hurdle for the development of that engagement. High PDI and high UAI, which in Spain manifestoes also in a deep dislike for complexity, a low degree of IDU, which provokes cynicism among the project stakeholders etc. all these elements difficult the desired engagement mechanisms. That is why, in this study, PGPs are divided between desired and actually achieved. Again Sweden seems to be ahead to the other two countries, which shows the highest degree of congruency between principles desired and principles observed.
7.3. Discussion/Reflection

The contributions summarised in the previous section cannot be considered as an absolute truth. The results obtained are purely descriptive and only scratch the surface of the interaction between the different elements of the system PG with the biggest system project and its contexts. The following paragraphs introduce some reflections which can enlarge the picture obtained from our study and stimulate the debate about the key topics of this thesis.

National culture dimensions influence exists but it needs to be understood holistically, systematically and in relation with many other factors.

The presence of one of the dimension does not ensure any result as its interaction with the others can result in completely different outcomes. For example, in both countries, Sweden and Taiwan, share a certain degree of LTO; however, the expected pragmatism from these two countries with that orientation results are in a very different approach to the governance system. For example, Taiwanese people do not need to reach consensus for taking decisions compared to Swedes. Therefore, Swedes tend to create adaptable governance systems. On the other hand, Taiwanese with a high PDI tends directly to scrap complex governance systems in order to save cost for the future.

All interviewees from the three countries also noticed that national culture is not the only single factor which makes PGPs different. No matter experts PMs, our respondents all have noticed the influence by globalization; and it is unavoidable to have business with companies or co-workers who are from different national culture backgrounds. Therefore, national culture and business practices are not a pure single culture anymore. People have to consider about other national cultures while considering their PG. Moreover, interviewees also mentioned the organizational cultures might also affect PGP and PMs as well. As it is emphatically reiterated in this study projects are part of a bigger social and cultural system (Locatelli et al., 2013, p. 1396; Marrewijk et al., 2008, p.599; Thomas & Mengel 2008, p. 204; Small & Walker, 2010, p. 157) and national culture is one part of the cultural layers under the bigger framework of culture (Erez & Gati, 2004, p. 58; Hofstede et al., 2010, p. 10).

The results from the interviews confirmed both extremes. Nevertheless, according to what we received from respondents and the results we analysed, national cultures do cause diversity in PG. Besides, most of the PMs we interviewed all requested and do eager to know the result of study because they do think the differences exist. They also would like to take the result of our study as an advice while they have cooperation from each of these three countries, Spain, Sweden or Taiwan.

The relation between culture, structure and behaviours is iterative, self-reinforcing, and affects subtly all elements of the governance system

The presence of some behaviour, for example opportunistic behaviours by some stakeholders in Spain, justifies the existence of a particular governance structure. On the other hand, the presence of some elements in the PG structure also encourages or at least justifies certain behaviours, in some organisations an excess of control is interpreted by the stakeholders as mistrust. Normally, the presence of a determined behaviour and/or institution needs to be found in the previous history of the country. Culture is the result of a series of historic events and the responses that individuals give to those events (Orr & Scott, 2008, p. 568). An example clearly observable in the study is the effect of the
Swedish employment law. Basically, all the Swedish interviewees highlighted the need to commit and to engage team members as it is almost impossible to fire anybody. A governance structure allowing that kind of commitment cannot be as focus in control as the present in Spain or as management oriented as in Taiwan. Hall and Soskice (2001, p. 13), two renowned political economists, argue that, for an institution to be effective, both structure and behaviours of its actors need to be coherent. It is observed from the interviews that the biggest mismatch between ‘desired’ and detected principles appears in Spain where is currently suffering a severe institutional crisis which adds to the economic one. If we consider PG as an institution, the findings from the study seem to confirm, even if only in a limited field, the works of the political economy theory.  

*(Culturally) Foreign managerial concepts and techniques are more difficult to adopt if they are not developed by the local communities.*

The level of adoption of Project Management, and as a consequence of PG is much lower in Spain and Taiwan than in Sweden. Sweden developed its own Project Management perspective in the last three decades. Swedish companies adopted project massively as an internal managerial decision. Project Management has been fed in in Spain but especially in Taiwan. Spanish companies observe Project Management as a competitive tool. They are, with a lot of limitations, keen to improve in their knowledge. Some cultural, social and economic limitations of the country have made difficult this development till now. For Taiwan, however, Project Management can be considered nowadays as an almost totally foreign concept. It was introduced in the country by American companies and it does not have apparent local support base even among the more advanced companies of the country. Two of its pioneers in Taiwan, Fu and Hsiung, were interviewed by us and they showed some degree of despair because of the lack of interest showed by companies. It can be discussed if the situation will change in the future as it is partially happened in Spain. Project Management is a very recent concept in Taiwan but at one it was a foreign concept for the three countries; however, it can be observed from the interviews that, at least in the three countries studied, managerial practices are more consistent if they surge endogenously. This reflection is coherent with the work of previous authors in other areas of management. In corporate governance, a field study deeply related with project governance, many authors defend that attempts to ‘transplant’ foreign forms of corporate governance have proved to be hardly successful (Burk, 2003 p. 302; Jacoby, 2005, p. 70; Klakegg et al, 2008, p. 27). In this study we also try to understand if that different degree of internal growth is related with the national culture, as affirmed by authors like Jacques (1996); Burk (2003); and O’Sullivan (2003) for general managerial practices, which seems to be the case.

The results obtained are also coincidental with the complementarities theory of Hall and Soskice (2001, p. 17). For them, the presence of a determined institution with a certain orientation multiplies the possibilities of finding more institutions in the country with the same orientation. From the context chapter we have observed that Sweden as a country had more open public institutions where citizens personal participation was more intensive. The employment law also reinforce the need for companies to look for the commitment of employees. A consensus based mentality also helps, and can be the cause and/or result of the previous elements etc. As one of practitioners, SWE1, explain in its interview “a different, heavier governance system could not work in Sweden”. Probably the same goes for new managerial practices like Project Management or PG which have to fight its way into relevance in countries with a completely different institutional framework from the one they were originally conceived. An institutional framework that,
we could not forget, is decisively affected by the culture and the history of the country (Hall & Soskice, 2001, p. 9; Daniel et al., 2012, p. 366).

This cannot be considered a fixed picture.

Within our 19 interviews, the vast majority of the interviewees made comparisons with their previous experiences. The result is that, especially for the more senior respondents the situation both in their countries and in the use of governance or Project Management has varied in time. Countries, like Spain and Taiwan, have experimented dramatic changes in last three decades. Both countries, coming from more or less hard dictatorships, have become democracies with a level of human development and liberties that, in spite of ranking lower than in Sweden, were not enjoyed by previous generations. The results of opening the countries to external markets and new influences have modified the culture and also the managerial practices applied. PG is also, according to the findings from the interviews, from other elements like Project Management maturity of the country or the orientation of the companies analysed. In the case of Spain, for example, the crisis has forced the country to leap forward in its Project Management knowledge in order to be able to compete in the external markets. Bigger interaction with external realities, like international markets, can modify the culture of a country. At the same time, it can alter the business practices of that same country. From the interviews can be confirmed that, as expressed by Ngobo and Fouda (2012, p.448), the presence of strong national institutions reinforces the possibility of effective governance systems to appear in local businesses. On the other hand, the governance structures of a country’s business organisations can be also considered a tool for developing the country as a whole (Marnewick & Labouschagne, 2010, p. 663). All these elements evolve over time.

7.4. Limitations & Further Research

The contributions described, and the reflections made about them, explain, within the limitations of the study, how project governance principles are affected by national culture. We tried to separate the concept of national culture from other national characteristics, like legal and economic factors by using the Hofstede’s cultural dimensions. However, as it is logic, those other factors appeared constantly in the interviews. We also limited the geographical and industrial boundaries of the study. Three countries, Spain, Sweden, and Taiwan, were selected focusing on the IT Sector. These limitations can bound the generalisation power of the study. Generalisation when the concept of human agency is involved is always problematic (Longshore & Smith, 2006, p. 195). Neither the underlying philosophical perspective nor the qualitative approach chosen aims for generalizability of results, generalizability could possibly require a wider study with a larger sample size of countries and interviewees. Potentially, also a quantitative study for understanding better the frequency of practices and governance tools would be useful also. In any case, generalisation as an extreme is not considered possible to be achieved according to our ontological positions. Generalisation as stated by Longshore Smith (2006, p. 195), would require the uniformity of context around the subject researched. This is not possible in complex social interactions as a project and it is one of the objectives of the thesis to contribute to understand how this changing context has an effect on the governance of the project and the project in general. As explained in the Chapter 2, Methodology, and stated in the findings, we observe the world and this particular topic as ecology in constant evolution, it exist a constant probability of change. Therefore, a longitudinal (Explain “how?”) study could be very useful. As explained the concept of governance, the factors influencing it change over time.
The role of national labour institutions on PG, and even how does culture affect them is a field of study that could be studied further starting from the findings of our study. The roles of institutions and national culture on the fields, like corporate governance, industrial relations, and HR, have been considerably studied (Waring & Edwards 2008; Deakins et al., 2006; McLaughlin, 2013). These are elements closely related to the concept of PG. Their influence on PG systems could be further explored. Given the ingredient of control that all governance systems have included (Pemsel et al., 2014, p. 1413) how organisations are able to control their employees, which was a topic studied by authors Wilmott (1993) or Fleming and Sturdy (2011) could be a big influence on project governance arrangements, and would be an interesting study field. Also, in the field of culture, as it was mentioned in our findings the presence of a global culture, and more particularly of a Project Management global culture on governance needs to be researched. Finally, our study is very limited in the type of organisation and projects studied. These are national projects and organisations basically acting on their own in projects. The presence of networked organisations and multinational arrangements can have an obvious effect on project governance systems that merits to be studied further from a multicultural perspective.

7.5. Managerial Implications

The concept of project governance does not look to be especially developed in any of the three countries, Spain, Sweden, and, Taiwan, according to the perception of the interviewees. Obviously there are maturity differences, Sweden seems to perform better, but in most cases dissatisfaction was perceived in PMs of all the three countries. The findings of our study show that, as Hsiung indicated, governance in fact is present in one way or another in the project always. A strong hierarchy, or a one man show management approach, is also, more or less satisfactory, a form of governance. More importance needs to be given to what governance means to the project and how it is formed. For PMs, the observations made in this study can serve to realise the importance of understanding the multiples interfaces they can face in a project, how those interfaces can be affected by elements that normally are not taken into account like local institutions or the local culture where the project is being carried out. Managers can also understand that if they want to create a healthy relations climate in the project soft skills are needed but also attention has to be paid to the (governing) structures of the project. As we have reiterated in this thesis, the expansion of Project Management and the internationalisation of the economy, have as a result that many project managers face the challenge of an exploding number of interfaces. Among those interfaces are an increasing group of international companies and co-workers. If PMs have to solve the complexity associated with that multiculturalism within their own teams, they need to receive training about how to identify cultural cues.

7.6. Societal or Ethical Implications

The findings described in this thesis can have important societal implications. The fact is that the culture of a society can affect how a project is governed having derivate effects into the whole society. The decisions made in companies influence our daily life to the smallest level, what we eat, how we dress, how we move from one place to another, all of those elements are affected by the decisions made in projects. Hall and Soskice (2001, p. 6) centred their study of national institutions variations in companies because they are the centre of a series of relations with all the other actors of a society, clients, government, other companies etc. For Castells and Cardoso (2006, p. 9), in their work about the
networked society, given the extensive use of projects in society, the new unit of reference in the study economy is not the state, or the company anymore but the project. Therefore, understanding how decisions are made in projects, and how the system containing those decisions, governance, is designed and shaped by the culture and institutions of a society is decisive for that society.

Teixidó and Hsiung, the PM knowledge experts from Spain and Taiwan, both demanded that more education in Project Management at the schools is necessary. The findings from this study can go even a bit further as understanding any social endeavour as a complex system is necessary for understanding all the possible implications of that endeavour. Therefore, a call for an improvement in the educational curricula in those countries is another implication of the study. Finally, a call has to be made for understanding the existence of cultural diversity and the consequences it can have on decision making processes and therefore on business and society. The numbers of social interactions between people from different cultures are set to increase by the day. Our program, MSPME, is just an example. Sensitivity to other cultures and awareness of the possible differences should be also complemented by teaching respect to the culture of every individual.
Chapter 8-Study Assessment

The study here presented has been carefully planned and executed. A multi-level design has been carried out in order to add trustworthiness to the results. Once everything is completed this chapter tries to analyse retrospectively the level of quality achieved and the possible limitations of the design, execution, and methods selected. It does so assessing three quality measures: Methodological Rigour, Congruence of the research design, and Interpretive Rigour. Finally a conclusion is drawn.

8.1. Study Quality

The information included in this chapter tries to answer the question “to what extent can I and others trust the conclusions I have come to in this research process?” originally formulated by Lauckner et al, (2012, p. 14). Objectivity in any research work is practically impossible. As we have made clear in the methodology chapter, our preconceptions and personal views influence decisively our study. These preconceptions, like the fact that we come from two different countries, could be detected in our work. We have used it also as a possible advantage. The familiarity achieved with interviewees from our respective countries, Taiwan and Spain, can ease the interviewing process. It enables us to decipher some of the ideas not totally developed by the interviewees, and also allows us to relate to some of the situation described. Every qualitative process requires some rapport between the researcher and the subjects of study, especially in qualitative interviews (Lechuga, 2011, p. 266). However, as it is warned by Hampshire et al (2014, p. 217) the possible relation established can affect the results of the study. As we write about cultural variations a certain degree of cultural bias is inevitable (Hofstede, 1997, p. 14; Hofstede, 2001, p. 352). However, the impossibility of obtaining complete objectivity does not give permission to the researcher to forget the importance of producing a study with the required quality (Bryman & Bell, 2011, p. 398). Fossey et al. (2002, p. 727) and Lauckner et al (2012, p. 14) propose in their work some measures of the soundness and trustworthiness of a qualitative study. These authors divide the measures of quality in three categories, methodological rigour, congruence of the study and interpretive rigour. We analyse those measures in the following paragraphs.

8.2. Methodological Rigour

Methodological rigour refers to the degree of care in designing the research and the accordance of that design with the needs of the study (Lauckner, 2011, p. 16). Our study and the method required for completing it have been explained in a transparent way throughout this thesis. The three steps of the research were made clear since the introduction of this thesis. These objectives are, studying Project Management (PM) and Governance (PG) in Spain, Sweden and Taiwan; analysing the Project Governance Principles (PGP) of each country; and finally analysing the relation of ‘National Culture Dimensions’ with the previous concepts. The objectives are formulated in order to adequately address the research question. As recommended by Saunders et al. (2009, p. 323) our methodological choices were made according to the needs of these objectives, as we state in the methodological chapter. The context around the key concepts of PM, PG and PGPs in the selected countries has been the object of three country cases presented in a particular chapter. This context chapter aims to increase the descriptive capacity of the study and facilitate the understanding of the topic by the potential readers. The
empirical phase of the study has followed the design described in the method chapter of the study. A two steps design including first in depth interviews with national experts and secondary sources, and second a round of interviews with project practitioners of the selected countries is followed. This type of multi-level, multi voice (experts, secondary sources, and practitioners) study reduces the ambiguity around the key concepts and increases the trustworthiness of the study (Chetty et al., 2014, p. 822; Lauckner et al., 2012, p. 14).

A limitation can be recognised as documentation describing the actual governance structure of the organisations studied was not facilitated by those organisations (only by one). It could have been useful to contrast the views expressed in the interviews and it would have increased the trustworthiness of the study. Another element which could have increased the quality of our study would have been to confront different opinions, especially in different hierarchical levels; within the same organisation (we were able to do it only in one company. Our study, however, was not focused on the differences between companies but on identifying how culture affects the governance systems of those companies within their country and in comparison with other countries. In that sense the use of different companies allowed us to overcome, at least partly, those limitations. We were able to confront and crosscheck the cultural elements identified in one company with the ones identified in the other organisations. The multiplicity of respondents increases the credibility of our study. The study was also designed to use, mainly apart from the secondary sources, in depth qualitative interviews which maximise the number of anecdotes and personal experiences narrated by the interviewees. Those narrations convey the cultural values we needed to identify (Lechuga, 2011, p. 261).

8.3. Congruence of the Research Design

The analysis of the congruence of the research design complements the method rigour analysis and refers to the congruence and coherence of the different methodological choices made for the study (Lauckner, 2011, p. 16). The method, qualitative, selected is coherent with the level of theoretical development of the key concepts of our study. In the methodology and theory chapter, we argued that the level of theoretical maturity of project governance was low. According to Edmondson and McManus (2007, p. 1160) the correspondent method needs to be primarily qualitative. A qualitative method also allows us to use a more interpretative approach to our interviews. An approach that is adequate to identify the context around project governance. Qualitative methods are better suited for obtaining a contextual understanding of reality (Bryman & Bell, 2003, p. 302), in order to have an understanding critical for describing the reality surrounding the key concepts, PM, PG and PGP, of the thesis (Daniel et al. 2012, p.368). In our case, our main tool is qualitative interviews. Qualitative interviews are considered by many the most powerful tool for collecting information among qualitative tools (Lechuga, 2011, p. 251).

In Chapter 2, Methodology, we described our ontological positions, we think in the presence of a structure which can be interpreted by the actors interacting with it. Our study is coherent with this ontology as we divide the PGP between structure/hard principles and behaviour/soft principles. Also, the method and tools selected are coherent with those ontological positions as we combine the use of qualitative interviews with secondary sources dealing with the economic, political, and institutional reality of the countries analysed. Moreover, the use of Chapter 4, Introducing Spain, Sweden, and Taiwan, allows readers to understand that a national structure lies behind the experiences
narrated later by the project practitioners. The study is a bit unbalanced towards the interpretative side because of the limitations described in the previous section, especially the lack of documental information facilitated by the companies studied. All these circumstances are described in detail and in a transparent way in the method chapter of this study.

8.4. Interpretive Rigour

Interpretive rigour deals with the trustworthiness and authenticity of the interpretations (also claims) made by the researchers (Fossey et al., 2002, p. 720). In order to facilitate the interpretation of the study by the reader all the key concepts related to the study (Project, Project Management, Project Governance, Project Governance Principles, Culture, and National Cultural Dimensions are amply discussed in the theory chapter. Nineteen interviews from three countries under two different categories, national experts and Project Management practitioners, were conducted to support the claims made by this study. The prestige and experience of the of the experts selected, all with more than twenty years of experience in the study or the execution of projects at high level organisations, increase the trustworthiness of the study. They serve also to establish links between the macro institutional context of the countries and their national cultures and the real experiences narrated by the project practitioners. These links according to Fossey et al. (2002, p. 727) increase the authenticity of the study as they make easier for the reader to interpret the claims made in our thesis.

The use of our ‘double influence’ framework, where national culture influences PGP through structure and behaviour, was not always directly grasped by our interviewees. Commonly they have not reflected about the iterative influence between structure and behaviours as they described them separately. An effort was made to clarify concepts and at the same time to make the interviewee comfortable with a loosely structured interview. No concepts or interpretations were fed into the respondents. On the contrary, interview guides were sent with much time in advance to the potential interviewees. We have been transparent with them about the intentions of the study and all suggestion, doubts, and questions made by them have been very welcome. The extensive use of citations and the presence of a vast empirical chapter describing the information received allow readers to validate the claims made in this study. Finally, no generalisation claim is made in the conclusion of this study and the descriptive purpose of the study has been thoroughly respected.

8.5. Conclusion

As a conclusion, taking into consideration all the information of the previous sections, this study can be considered as authentic, trustworthy, and logically structured within the limitations described. As researches we have engaged the main concepts of the study in an extensive way from theory to empirical data passing through secondary sources. We have done so in a congruent, systematic way, in coherence with our methodological choices. Choices guided only by our interests in addressing our research question in the best way possible. In order to facilitate the understanding and interpretation of the study by potential readers, detailed descriptions of the key concepts and the relations between them, both the preconceived ones, have been included and described in the Chapter 3, Theoretical Framework, and the observed in our Chapter 5, Interviews with Project Managers.
Chapter 9-References


Hall, E., and Hall, Mildred Reed (1990) *Understanding cultural differences: [Germans, French and Americans]*, Yarmouth, Me.: Yarmouth, Me.: Intercultural Press


<table>
<thead>
<tr>
<th>Name of Business Management Journal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academy of Management Annals</td>
</tr>
<tr>
<td>Academy of Management Journal</td>
</tr>
<tr>
<td>Strategic Management Journal</td>
</tr>
<tr>
<td>Journal of Marketing</td>
</tr>
<tr>
<td>Journal of Marketing Research</td>
</tr>
<tr>
<td>Marketing Science</td>
</tr>
<tr>
<td>Journal of Consumer Research</td>
</tr>
<tr>
<td>Journal of International Business Studies</td>
</tr>
<tr>
<td>Journal of Business Venturing</td>
</tr>
<tr>
<td>Journal of Management Studies</td>
</tr>
<tr>
<td>Entrepreneurship Theory and Practice</td>
</tr>
<tr>
<td>Journal of the Academy of Marketing Science</td>
</tr>
<tr>
<td>Strategic Entrepreneurship Journal</td>
</tr>
<tr>
<td>Academy of Management Perspectives</td>
</tr>
<tr>
<td>Management and Organization Review</td>
</tr>
<tr>
<td>Transportation Research, Part E: Logistics and Transportation Review</td>
</tr>
<tr>
<td>Leadership Quarterly</td>
</tr>
<tr>
<td>Asia Pacific Journal of Management</td>
</tr>
<tr>
<td>Journal of Corporate Finance</td>
</tr>
<tr>
<td>Journal of Business and Psychology</td>
</tr>
<tr>
<td>Journal of World Business</td>
</tr>
<tr>
<td>Journal of International Marketing</td>
</tr>
<tr>
<td>Strategic Organization</td>
</tr>
<tr>
<td>International Public Management Journal</td>
</tr>
<tr>
<td>Journal of Common Market Studies</td>
</tr>
<tr>
<td>International Journal of Forecasting</td>
</tr>
<tr>
<td>Economy and Society</td>
</tr>
<tr>
<td>International Journal of Electronic Commerce</td>
</tr>
<tr>
<td>Journal of Technology Transfer</td>
</tr>
<tr>
<td>Journal of Consumer Culture</td>
</tr>
<tr>
<td>European Management Review</td>
</tr>
<tr>
<td>Journal of International Management</td>
</tr>
<tr>
<td>R and D Management</td>
</tr>
<tr>
<td>Journal of Interactive Marketing</td>
</tr>
<tr>
<td>Technological Forecasting and Social Change</td>
</tr>
</tbody>
</table>
## Appendix 2
### Table with Websites

<table>
<thead>
<tr>
<th>Country</th>
<th>Institution</th>
<th>Website</th>
<th>Elements Inspected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spain</td>
<td>PMI Madrid Chapter</td>
<td><a href="http://www.pmi-mad.org/">http://www.pmi-mad.org/</a></td>
<td>Newsletter, Blog, Events, Facts Section</td>
</tr>
<tr>
<td></td>
<td>PMI Barcelona Chapter</td>
<td><a href="http://www.pmi-bcn.org/">http://www.pmi-bcn.org/</a></td>
<td>Newsletter, Events, News Section, Blog</td>
</tr>
<tr>
<td></td>
<td>La Salle-PMI Blog</td>
<td><a href="http://blogs.salleurl.edu/project-management/">http://blogs.salleurl.edu/project-management/</a></td>
<td>Blog</td>
</tr>
<tr>
<td></td>
<td>PMI Valencia Chapter</td>
<td><a href="http://www.pmi-valencia.org/">http://www.pmi-valencia.org/</a></td>
<td>Newsletter, News and events, Congress Section</td>
</tr>
<tr>
<td></td>
<td>AEIPRO (Ipma Spain)</td>
<td><a href="http://aeipro.com/index.php/es/">http://aeipro.com/index.php/es/</a></td>
<td>Newsletter, News Section, Proceedings of its congresses (from 2008), Online Magazine</td>
</tr>
<tr>
<td></td>
<td>Asociacion Andaluza de Project Managers (Project Managers Andalusian Association)</td>
<td><a href="http://www.asociacionpma.org/">http://www.asociacionpma.org/</a></td>
<td>News Section, Events Section, Downloads</td>
</tr>
<tr>
<td>Sweden</td>
<td>PMI Sweden Chapter</td>
<td><a href="http://www.pmi-se.org/">http://www.pmi-se.org/</a></td>
<td>Events, Newsletter</td>
</tr>
<tr>
<td></td>
<td>Svenkt Projektforum (IPMA)</td>
<td><a href="http://projektforum.se/">http://projektforum.se/</a></td>
<td>Articles, Newsletter/Online Magazine, Events</td>
</tr>
<tr>
<td>Taiwan</td>
<td>Taiwan PMI Chapter</td>
<td><a href="http://www.pmi.org.tw/">http://www.pmi.org.tw/</a></td>
<td>Events</td>
</tr>
<tr>
<td></td>
<td>Taiwan Project Management Association (IPMA)</td>
<td><a href="http://www.tw-pma.org.tw/">http://www.tw-pma.org.tw/</a></td>
<td>Events</td>
</tr>
<tr>
<td></td>
<td>Taiwan Project Management Association (IPMA)</td>
<td><a href="http://www.ptic.org.tw/">http://www.ptic.org.tw/</a></td>
<td>Congress participants</td>
</tr>
</tbody>
</table>

121
## Appendix 3
### Table with Articles’ Authors

<table>
<thead>
<tr>
<th>Author</th>
<th>Position</th>
<th>Article Consulted About</th>
<th>Communication</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ole Jonny Klakegg</strong></td>
<td>Professor in Project Management at NTNU (Norwegian University of Science and Technology) Department of Civil and Transport Engineering</td>
<td>Klakegg, O. J. (2010) <em>Governance of Major Public Investment Projects, Pursuit of Relevance and Sustainability</em>, PhD thesis Norwegian University of Science and Technology.</td>
<td>e-mail</td>
</tr>
<tr>
<td><strong>Shiferaw Asmamaw Tadege</strong></td>
<td>Senior Engineer at the Norwegian Public Roads Administration</td>
<td></td>
<td>e-mail</td>
</tr>
<tr>
<td><strong>Barry Shore</strong></td>
<td>Professor of business administration at the University of New Hampshire</td>
<td>Shore, B., &amp; Cross, B. J. (2005) ‘Exploring the role of national culture in the management of large-scale international science projects’, <em>International Journal of Project Management</em>, 23 (1), 55-64.</td>
<td>e-mail</td>
</tr>
<tr>
<td><strong>Ben Cross</strong></td>
<td>Senior Advisor, Clean Energy Directorate, Savannah River National Laboratory</td>
<td></td>
<td>e-mail</td>
</tr>
</tbody>
</table>
# Appendix 4

## Potential Respondents (Experts)

<table>
<thead>
<tr>
<th>Country</th>
<th>Contacted</th>
<th>No Answer</th>
<th>Answered</th>
<th>Positive</th>
<th>Negative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spain</td>
<td>7</td>
<td>3</td>
<td>4</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Sweden</td>
<td>4</td>
<td>0</td>
<td>4</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Taiwan</td>
<td>6</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>
Appendix 5
Question Guideline (Experts)

Interview with experts

Method: Semi-structured Interview

Objectives:
Obtaining input from the interviewee views and experience about
  How Project Management and Project Governance are understood in the country.
  How developed is the field of Project Management and Project Governance
Which principles or elements the expert considers that are useful for creating an effective project decision making and control system?

Biographical data:

Q. Tell us about you

Q. Tell us about your current work and how did you arrive there

Points not to be missed:
  -Current position
  -Years of experience as a project practitioner
  -Previous working experiences/working position
  -Education background (Previous Education/Project Management Education/Certificates)

Questions

Topic one: Project Management in the country

1-How is Project Management as a professional field developing in your country?

Topic Two: Governance in your country

2-How would you define/describe the concept of ‘Project Governance’?

3-In our thesis we assume governance as the “system supporting decision making and control in the project. It ensures the efficiency and efficacy of decision making with the objective of project completion” Are project decision making and control systems common in the projects you have worked for?

4-How do you think that current Project Management practices in your country support decision making and control?
5-There is any challenge for the developing of these systems?

6-In your opinion, to what extent these systems should be project-specific, company-specific, country-specific, or generic?

7-Do you think that your country’s national culture influences Project Governance structures? And foreign influences? In what way?

**Topic Three: Governance principles**

8-Do you think these systems need to be based on some common principles?

9-What principles you would identify as necessary?

*Note: Looking for:*

- In our thesis we have divided governance principles in two categories:
  - Behaviour (How people relate to the governance system level of trust, ethical behaviour, common world view…)
  - Technical (How the governance system is designed: Single point of accountability, separation from corporate governance…)

9-Do you think that the principles you mentioned are applicable in your country? Can you identify some obstacles and enablers in the culture of your country for complying with these principles?

10-Please provide any other comments that you might have regarding the development and implementation of a Project Governance model.
## Appendix 6
### Potential Respondents (Project Managers)

<table>
<thead>
<tr>
<th>Country</th>
<th>Contacted</th>
<th>No Answer</th>
<th>Answered</th>
<th>Positive</th>
<th>Negative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spain</td>
<td>20</td>
<td>18</td>
<td>2</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Sweden</td>
<td>7</td>
<td>4</td>
<td>3</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>Taiwan</td>
<td>7</td>
<td>0</td>
<td>7</td>
<td>4</td>
<td>3</td>
</tr>
</tbody>
</table>

Positive: positive responses
Negative: negative responses
Appendix 7
Question Guideline of Practitioners
(Project Managers) Interviewer Guide

The idea behind the questionnaire is trying to understand how the systems for making and controlling decisions are designed in the respondent’s project/company (Project Governance system). The sentences in italics they serve as guide for identifying patterns related with cultural dimensions as defined by Hofstede. They are under some questions but they could be identified in any answer. The same for all the other elements do not included but present in Hofstede’s model.

The other objective is to identify the principles regulating the governance system. After the last question there is a list of “soft” and “hard” principles identified in a review of previous literature on the topic. These principles were identified in different contexts and countries by different authors; they are not thought to be a list of necessary or desirable principles.

The respondent has to receive only the bold questions but the interviewer needs to make sure that the majority of the points in italics are mentioned during the interview.

All this questions should be considered from a double perspective, what the worker thinks and what the company is actually doing.

0-Biographical and Professional Data

1-Tell us about how decisions are made and controlled in your company’s projects?
   -Are all actors involved?
   -Is this a formal process?
   -There is a hierarchy in place, how strong? (Power Distance Index, PDI)

2-What is the expected role for the different actors of the project in the decision making and control process?
   -Are subordinates expected to be consulted? (PDI)
   -Are decisions made collectively or by one individual (Individualism)
   -Do the same rules apply for everyone? (Universalism)

3-Do you think this systems should be standard for all projects or project, client, country...specific?
   -There should be common rules?
   -There is a common necessary good system? (Pragmatism)

4-Can you mention which technical principles you consider necessary for creating a decision making and control system?
- Task oriented or relationship oriented? (Uncertainty Avoidance)
- Based on groups or on individuals? (Individualism)
- Shall faster decisions prioritised? (Pragmatism)

5-Can you mention which personal attitudes by the project team and between the team and other stakeholders you consider are best suited for ensuring the efficacy and efficiency of a project?

- Are trust and ethics necessary elements of these systems?
- How can we problems solved, reaching consensus or fighting? (Masculinity)

6-Tell us about the presence of those attitudes in the projects you have worked for
- How long term oriented are these decisions? (Pragmatism)

7-Which challenges did you find to effectively make decisions and control the projects you were working for?
- Were short-term rewards prioritised?

8-Tell us about aspects of your national culture that can affect the decisions made and how they are controlled.

Appendix: Governance Principles Example

<table>
<thead>
<tr>
<th>Soft, General?</th>
<th>Hard, Project specific?</th>
</tr>
</thead>
<tbody>
<tr>
<td>How people interact with the governance structure: Interpretation and impact of relationships on the behaviour of individuals.</td>
<td>How governance system is designed? Structure and regulatory elements</td>
</tr>
<tr>
<td>Trust</td>
<td>External control, independency</td>
</tr>
<tr>
<td>Common world views</td>
<td>QA/Gateway review is non-political</td>
</tr>
<tr>
<td>Social rules of conduct</td>
<td>Transparency, openness for scrutiny, maximum openness about basis for decisions</td>
</tr>
<tr>
<td>Transparency, openness for scrutiny, maximum openness about basis for decisions</td>
<td>Political anchoring of framework on high level</td>
</tr>
<tr>
<td>Learning, willingness to change</td>
<td>Base projects on needs of the users</td>
</tr>
<tr>
<td>Setting common, high professional standards</td>
<td>Decisions should be made at the appropriate political level</td>
</tr>
<tr>
<td>Look for big, important trends, not the minor details</td>
<td>Use senior competence as owner representative and in assessment</td>
</tr>
<tr>
<td>Management of expectations</td>
<td>Simplicity, robustness</td>
</tr>
<tr>
<td></td>
<td>Completeness</td>
</tr>
<tr>
<td></td>
<td>Complexity</td>
</tr>
<tr>
<td></td>
<td>Mandatory</td>
</tr>
<tr>
<td>Review focus: inputs and methods/Output/Business case</td>
<td>Life cycle: extended, early focus</td>
</tr>
<tr>
<td>Project focus: Cost and risk/value for money...</td>
<td></td>
</tr>
<tr>
<td>Ensure a single point of accountability for the success of the project</td>
<td></td>
</tr>
<tr>
<td>---------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Service delivery ownership determine project ownership</td>
<td></td>
</tr>
<tr>
<td>Ensure separation of stakeholder management and project decision-making activities</td>
<td></td>
</tr>
<tr>
<td>Ensure separation of Project Governance and organisational governance structures.</td>
<td></td>
</tr>
</tbody>
</table>