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Strategic Productivity Management in Small and Medium-Sized Service Enterprises Using the Service Navigator

Service productivity has become a widely accepted issue in science and practice. But so far there are no holistic and widely accepted methods for systematic productivity management for services, especially for small and medium-sized enterprises (SMEs). Not only quantitative measures play an important role (e.g., financial measures) but also qualitative measures such as service quality or customer satisfaction have to be considered. Furthermore, the incorporation of service and SME specific characteristics has not been effective. In addition, a relationship between performance and productivity management has not been established. Closing this gap requires redefining the concept of service productivity and positioning it in relation to performance measurement. Against this background, the present article aims at presenting the conception and development of a holistic service productivity instrument, the Service Navigator. This instrument is based on a revised definition of strategic productivity that takes the dynamic character of the cause-and-effect relationships between strategic and operative measures into account. The Service Navigator is intended to enable SMEs to measure, assess and control the cause-and-effect relationships among inputs, sub-processes and outputs that are relevant for productivity. Subsequently the results of an explorative qualitative-empirical study on the development of the Service Navigator are presented and finally an outlook on further needs for research is given.

1   Introduction

The subject of service productivity has become a widely accepted issue in science and practice. Nevertheless it must be noted that there are no holistic and widely accepted methods for systematic productivity management for services (Baumgärtner and Bienzeisler 2006, p. 22). One interesting line of development are conceptual approaches in terms of fundamental frames of reference used to identify the elements and components of service productivity (Filiatrault et al. 1996; Grönroos and Ojasalo 2004; Parasuraman 2002). Such approaches aim at modelling the inputs, processes and outputs that are relevant within the scope of service production. These were developed on the basis of concepts focusing on the production economy (Sink 1985; Sumanth 1998). It is seen as one of the essential merits of such

frames of reference that they capture the various different types of inputs, sub-processes and outputs that are typical for service enterprises. Hence, attention focuses particularly on those objectives – as aspects relevant for productivity – that are linked to customer integration and customer interaction. Accordingly, such frames of reference not only consider quantitative measures but also qualitative ones such as, for example, service quality or the emotional labour of the personnel. Ultimately these considerations lead to determining productivity measures at a certain point of time x and managing them. This involves determining the productivity by contrasting input and output in order to compare these variables with other productivity measures (target/actual performance comparison, measures of relevant competitors) and be able to assess them (Diederich 1988, pp. 63f.). Traditional pro-

ductivity thus represents a control instrument for assessing the current competitive position and one's own development. However, there are complex interrelations among provider and customer inputs, sub-processes as well as provider and customer outputs. For this reason, not only the inputs and outputs determined at a given point of time x have to be contrasted. It is also necessary to identify and control the productivity-relevant cause-and-effect relationships among the inputs, sub-processes and outputs. As a consequence, strategic measures have also to be taken into account in productivity analyses. However, the systematic analyses of effect relationships among the productivity-relevant measures has hardly been discussed so far in the context of publications on service productivity (Borchert et al. 2012). Nevertheless, starting points for a productivity management concept that focuses on strategic measures can already be found in the context of the Balanced Scorecard as a performance measurement concept (Kaplan and Norton 1996). This represents an extension of traditional key performance indicator and assessment systems and is conceptually able to identify causal relationships among productivity-relevant measures over time. In addition to financial measures the strategic measures that are related to them in a cause-and-effect relationship are also taken into account, e.g., quality and customer satisfaction. In this regard, application examples and scenarios have already been developed for service enterprises as well as for small and medium-sized enterprises (SMEs) (Gess 2004; Jonen and Simgen-Weber 2006). However, a distinctive account of service-specific characteristics (e.g., interaction with and integration of the customer into the process of service production) and SME-specific characteristics (e.g., management by the owner) has not been achieved satisfactorily (Borchert et al. 2011). Furthermore, a relationship has not been established between performance and productivity management. Closing this gap requires redefining the concept of service productivity and positioning it in relation to performance measurement.

Against this background, the present article aims at presenting the conception and development of the Service Navigator first on a general level and then by way of an example from the SME sector. This instrument is based on the development of a new definition of strategic productivity. It takes the dynamic character of the cause-and-effect relationships between strategic and operative measures into account. The Service Navigator is intended to enable SMEs to measure, assess and control the cause-and-effect relationships among inputs, sub-processes and outputs that are relevant for productivity. Subsequently the results of an explorative qualitative-empirical study on the development of the Service Navigator are presented and finally an outlook on further needs for research is given. The article uses former publications as a point of reference (Borchert et al. 2012; Strina et al. 2011). However, it also includes modifications, detailing and additions that have become possible by the progress of knowledge achieved in the ongoing research process.

2   The Concept of Service Productivity

For the purpose of defining service productivity, we start from the traditional understanding of productivity (Borchert and Klinkhammer 2010) and extend it here. In general, traditional productivity expresses the 'yield of the combination of operational factors' (Gutenberg 1958, p. 28) and addresses the question of how usefully the resources of an enterprise are combined and used. Unproductive activities and thus a low productivity are linked with inappropriate use of resources, which may result in competitive disadvantages for an enterprise. For this reason, productivity is one of the most important performance parameters for enterprises (Nachum 1999, pp. 939f. Fricke 1961, p. 135). Traditional productivity can be defined (cf. Fig. 1) as the ratio of the production result (output) that is suitable for quantitative measurement and the production factors (input) that are also suitable for quantitative measurement and that are used for production within

a specific period (Lehmann 1958, p. 538). The input comprises all those input factors that are required to produce the output and thus the performance result. The performance result (output) can be conceived as the products or services produced by an enterprise within a specific period (Corsten and Gössinger 2007, p. 132; Lasshof 2006, p. 27; Chew 1988, p. 112). Hence, the output is the result of a transformation process and reflects the (quantitative) yield of the transformation process (Lasshof 2006, p. 27; Gerhardt 1987, pp. 73f.). The input is transformed into the desired performance result during the operational production process. In the course of time, several productivity sub-categories have been established within this traditional understanding of productivity, for example, labour productivity in terms of sales or production volume per employee/working hour and equipment productivity in terms of production volume per machinery operating hour (Sumanth 1998, pp. 15–20; Barth et al. 2007, pp. 74–76). However, this involves the problem that the corresponding output measures cannot be related directly to the input factors accounted (cf. Gutenberg 1975, p. 30). Rather, it is necessary to consider that the product/service creation process itself influences the inputs and outputs as well. Nevertheless the product/service creation process continues to be a 'black box' within the traditional concept of productivity since the sub-processes required for creating the product are not analysed (Sink 1985, 29 and 55; cf. Sumanth 1998, 27 and 100). This implies that very simplified cause-and-effect relationships are assumed among the input and output measures considered. However, it is undisputed in the context of services that the interaction process between customer and provider is relevant for productivity. An adequate consideration and the integration of the external factor are deemed essential levers for an increase in productivity (Lasshof 2006; Zeithaml et al. 2005; Grönroos and Ojasalo 2004; Johnston and Jones 2004; Woratschek 2001; Maleri 1997; Hentschel 1992). In this context, the customer has two roles that are relevant for productivity. On the one hand, it is the customer's

role as a buyer communicating the relevant information needed to satisfy the customer's needs. An important aspect is that the extent of satisfaction of the customer's needs determines the quantity of the provider's output. On the other hand, the customer has a co-producer's role. This can be deduced from the necessity of incorporating external factors and the associated involvement of the customer in the process of service production. The customer's collaboration in turn has a substantial influence on the embodiments of the sub-processes as well as on the inputs and outputs of the provider (Lasshof 2006, pp. 53–55). Customer satisfaction and the perceived service quality are therefore measures of effectiveness that are relevant for productivity. However, these measures have not been identified as outputs in the traditional definition of productivity. It is therefore necessary to consider not only efficiency measures but also effectiveness measures within the scope of productivity analyses (Sumanth 1998, pp. 11–15); In our opinion it is also useful and necessary to modify our previous productivity definitions (Borchert et al. 2012; Strina et al. 2011). Therefore, we want to include the notion that the cause-and-effect relationships between the efficiency and effectiveness measures are relevant for productivity. We assume that well-founded starting points for systematic productivity management can only be determined if such information is used. As a consequence, we define a concept of strategic productivity in addition to the traditional concept of productivity in order to address the requirements explained (cf. Fig. 1).

Strategic productivity includes all the efficiency and effectiveness measures that are useful for the organisation and make it function better with a view to achieving the corporate objectives. First of all, those external benefit-creating and customer-related measures of service enterprises that are considered that serve the corporate objectives, e.g., customer satisfaction (Grönroos and Ojasalo 2004, pp. 414 f.). This implies that cause-and-effect relationships among process and output

Traditional Productivity	$\dfrac{\text{Output}}{\text{Input}}$

Strategic Productivity	• Cause-Effect Relationships among Inputs, Processes and Outputs
	
	• Consideration of Efficiency and Effectiveness Parameters
	
	   • External (e.g. Customer Satisfaction, Service Quality)
	
	   • Internal (Parameters related to Processes, People, Partnership and Leadership)

Figure 1: Traditional and strategic productivity.

measures need to be identified which have to be understood as causal chains within the context of productivity. However, within the context of services it is also necessary to consider that there are other effectiveness measures that are relevant for productivity; these are referred to as internal benefit-creating measures. These internal benefit-creating measures include, without limitation, the development of the required infrastructure, the modularisation of the service process (process-related measures) (Corsten and Gössinger 2007, pp. 342–346; Belz and Bieger 2006, p. 197), entering into cooperation agreements with business partners (partnership-related measures) (Corsten and Gössinger 2007, p. 389; Belz and Bieger 2006, pp. 198f.) as well as the development of the potential factors of the enterprise, e.g., increase in employee qualifications (people-related measures) (Haller 2010, pp. 259f.) and the particular characteristics of the management of SMEs (leadership-related measures) (Kellerwessel 1984, pp. 67–88; Vohl 2004, pp. 46–50). Such effect relationships between input and process measures have hardly been considered in the literature on service productivity to date. Never-

theless they are relevant for productivity since they determine the embodiments of the inputs, sub-processes and outputs. In addition, the measures mentioned are often opportunities for competitive differentiation. Modularised processes, competent employees, the design of management systems and specialised partners are resources that are often hard or impossible to imitate for competitors. Productivity is therefore not viewed as a quantitative measure that is subordinate to efficiency any longer (Lasshof 2006, p. 23; Anderson et al. 2004, p. 131). Rather, strategic productivity is understood as a chain of cause-and-effect relationships within the framework of an integrated system of objectives, planning and control in terms of performance measurement. In addition to efficiency measures, internal and external effectiveness measures are also included in productivity studies (Grönroos 2007, p. 235). Accordingly, a comparison of productivity is not only about comparing traditional productivity categories any more. Rather, chains of cause-and-effect relationships that include effectiveness measures need to be analysed as well.

3   The Service Navigator Model

Figure 2 shows the Service Navigator and its essential structural logic using a funnel model. Similar to the underlying model of the Balanced Scorecard, each perspective of the Service Navigator includes objectives, measures, targets and initiatives. Strategic targets are realised by combining these elements. The number of perspectives is limited to six in order to ensure a clear structure in the application. Moreover, the complexity should be reduced. It should be possible to respond to any changes in the organisation or environment as quickly as appropriate.

The development of the Service Navigator is about designing and developing a key indicator based instrument which supports SMEs in the measurement, assessment and improvement of service productivity. In this regard the strategic focus is especially important. SMEs are particularly prone to a lack or complete absence of a defined corporate strategy (Herrmann 2009, p. 1; Keuper et al. 2009, p. 58). Moreover, systematic order planning and execution is hardly ever established; often this happens in an improvised and intuitive manner (Bergmann and Crespo 2009, pp. 8f. Welter 2002, p. 17). For this reason, special emphasis is placed on the development and communication of the corporate strategy when using the Service Navigator. This strategy should be brought to the awareness of all members of the organisation. Its communication should be easily possible. In this way, the Service Navigator should contribute to focusing all actors on the objectives. The applicable efficiency and effectiveness measures need to be defined on a company-specific basis.

The St. Gallen Management Model, which is rooted in systems and evolution theory, serves as a conceptual frame of reference for identifying the relevant design aspects. Particularly it identifies the normative orientation processes and links these to the strategic development processes and the operative service processes (Bieger 2007, p. 63; Bleicher 2004, pp. 80–84). In accordance with the high significance attributed to normative management within this model, the initial perspective is Positioning of the enterprise. This perspective focuses on

- the superior long-term aspects of the vision as an abstract image of the enterprise´s future,
- the mission as specific goals and objectives to be pursued by the enterprise, and
- the strategy as the course to be followed.

This perspective aims to ensure that the enterprise is well positioned among its competitors. The corporate positioning should be recognised and realised by all members of the organisation. In order to facilitate strategic orientation, firstly individual sub-strategies are derived and secondly are condensed to form the overall strategy. With regard to corporate policy positioning, it should be ensured that vision, mission and strategy do not only give orientation, are communicable and practicable but are also accepted (Kotter 1998). In contrast to the Balanced Scorecard, corporate policy positioning explicitly is considered as a coordinated and fundamental perspective in the Service Navigator. This is intended to ensure methodically that the subsequent perspectives are consistently linked to the corporate policy positioning.

The corporate positioning goal can only be achieved if the related internal requirements are met. This fundamental idea is already found in the EFQM model (EFQM 2003). This model identifies the requirements for achieving corporate objectives by way of Enabler criteria.

The Enabler Perspective is therefore provided in the Service Navigator. It becomes evident that partnerships, development of qualified people, resources, leadership and processes covered in the EFQM model are relevant for service SMEs.

In comparison to the Balanced Scorecard the Service Navigator combines the two perspectives of Learning and Growth and Processes to a single Enabler Perspective. This is useful since service
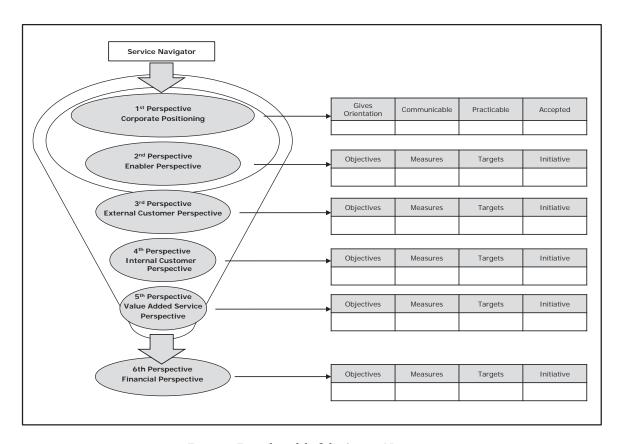
Figure 2: Funnel model of the Service Navigator.

SMEs usually have significantly less differentiation of jobs and less complex processes in comparison to large companies. Moreover, partnerships/cooperation and leadership are determined as relevant sub-areas for productivity which are not mentioned explicitly in the Balanced Scorecard.

In addition to the internal requirements, the focus should be placed especially on the customers. Apart from establishing customers' wishes in the various segments addressed, the development of suitable value propositions for customers should also be covered. In contrast to the Balanced Scorecard, a distinction is made between the customer's view of the enterprise and its services (External Customer Perspective) and the enterprise's view of the customer (Internal Customer Perspective). With regard to the External Customer Perspective, especially those measures and initiatives are analysed that are significant from

the customer's perspective during contact with the customer, e.g., the quality perceived from the customer's viewpoint and the customer satisfaction. Those activities and objectives that are not directly perceivable by customers but specifically aimed at them are covered by the Internal Customer Perspective, e.g., the desired share of new and regular customers in the total number of customers and the degree of utilisation of the inquiry potential. In contrast to the Balanced Scorecard, the customer perspective is thus differentiated further. For methodical reasons, this implies the necessity for a more comprehensive customer analysis. This analysis should systematically cover both the organisation's actions for the customers and the customer's responses to decisions taken by the organisation.

The Value Added Service Perspective addresses the fact that service enterprises often supplement

their core service with additional services in order to raise sales of the core service. For example, a car dealer does not only sell and repair cars but also offers rented cars or leasing contracts. Accordingly, enterprises frequently offer bundles made up of tangible products and intangible services for these products in order to gain a competitive advantage (Bliemel and Fassot 2007, pp. 143–144). However, it can also be useful for pure service providers to differentiate between core services and other services referred to as value added services, e.g., for airlines (Bruhn and Meffert 2012, pp. 142–143). With the Value Added Service Perspective, the findings of services research on core services and secondary services are reflected in the Service Navigator (Palmer 2011, p. 15). Usually it is assumed that secondary services support and supplement the core service. They are generally only offered in a combination with the core service (Bruhn and Meffert 2012, p. 419). The focus of attention is on the creation of added value for the customer. The publications about secondary services also point out that secondary services may facilitate the demand for and use of the core service before, during and after the purchase (Bruhn 2012, pp. 150,155). This notion makes it possible to identify other activities as secondary services, for example, presentation of core services at meetings and conferences of trade associations or sponsoring of non-profit projects. Such secondary services are not directly associated with providing the core service. Rather, the organisation's image is strengthened. Its popularity is raised by such additional activities in order to create 'added value' for the organisation. In this regard it should be noted that the Service Navigator can accommodate a broad spectrum of secondary services as value added services. In the context of productivity it becomes important to analyse which added value is generated for the organisation and the customers by secondary services. It is also necessary to note that the delimitation between core and secondary services may change in the course of time. Services that were secondary services originally may become core services later (Laakmann 1995,

pp. 17-22; Lovelock 1983, pp. 9ff.). Accordingly, there is no generally valid delimitation between core and secondary services. Rather, this must always be defined on a company-specific basis and for specific planning periods.

The financial results are subsequently shown as the final results in the Financial Perspective. It captures and reflects the financial performance. The financial performance is based on implementing vision, mission and strategy. It works as a filter for the various objectives and measures of the other perspectives. In addition to absolute and relative financial measures, such as profit, sales, amount of receivables paid late by customers, it is also possible to include traditional productivity measures such as sales or profit per employee.

The funnel model is useful to analyse the individual perspectives. This means that objectives, measures, targets and initiatives as well as the underlying cause-and-effect relationships between inputs and outputs have to be considered. For improved communication of the specific contents of the Service Navigator, a different presentation format is selected. This is referred to as the 'House' view. It illustrates the three dimensions of a service (potential, process and result dimension) (cf. Fig. 3) that are addressed. This should ensure that all relevant service-specific characteristics critical for success along the complete value creation chain are included. In addition, particular characteristics of provider and customer are highlighted and taken into account.

The corporate positioning, the Enabler Perspective as well as the Internal and External customer Perspectives can be assigned to the potential dimension. The Value Added Service Perspective refers to the process dimension. Finally, the Financial Perspective can be associated with the result dimension of a service.

The perspectives outlined in the previous section define the fundamental architecture. The related detail design with relevant key performance indicators for measurement and control of
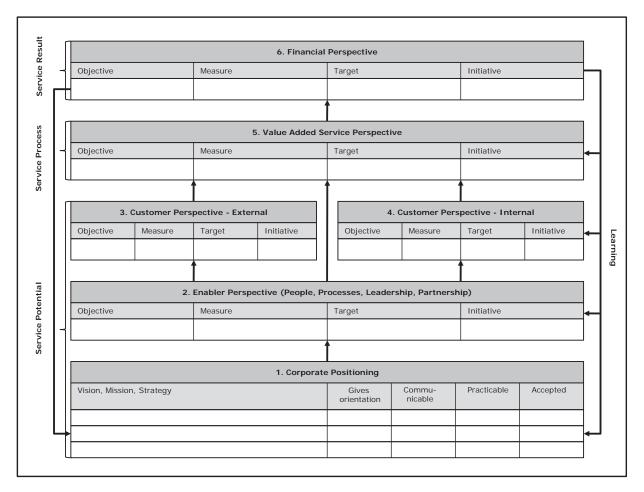
Figure 3: The Service Navigator 'House' view.

input, process and output measures is always an individual company-specific process.

In each specific application it is therefore necessary to develop the appropriate objectives and measures for each individual perspective. In addition, the targets need to be defined for the various measures in order to be able to measure the degree of attainment of objectives and steer the course of the organisation in the desired direction. A systematic derivation of the performance and success indicators from the strategic objectives is important. The processes of the enterprise concerned are taken into account. It seems to be useful to aim at a sound balance between company-specific and industry-specific measures. This aims at facilitating both specific orientation

and benchmarking in competition with relevant competitors. The selection should be restricted to measures of pure strategic relevance that are in cause-and-effect relationships with each other, contribute to the realisation of the desired corporate positioning and lead to financial success.

Within the scope of developing the measures, the previously established corporate policy positioning should initially be rooted in the planning process in the subsequent perspectives by means of measures, indicators and target values. On this basis, the strategic actions should be determined in order to facilitate steering the course of the enterprise in the desired direction. Two to four indicators should initially be determined for each perspective in order to focus on measures that

are actually relevant for the implementation of the corporate policy positioning. It is considered to be useful to use up to a total of 20 measures in the subsequent five perspectives for the implementation of the corporate policy positioning. This is intended to ensure that the Service Navigator is designed as a focused control instrument of strategic productivity management rather than an operative information instrument. The development of the Service Navigator to be customised specifically for an organisation is described in more detail below.

4   Development and Application of the Service Navigator

4.1   Procedure

In order to be able to determine cause-and-effect relationships between efficiency and effectiveness measures of the various perspectives of the Service Navigator that are relevant for productivity, it is necessary to identify causal relationships between these measures. Structural equation models (SEM) are well-proven statistical analysis methods that are suitable for testing supposed causal relationship structures at the level of theoretical variables (Anderson et al. 2004, pp. 95 ff.; Weiber and Mühlhaus 2010; Homburg and Hildebrandt 1998, p. 17; Bollen 1989; Hoyle 1995). These analyses assume that the measures that have a cause-and-effect relationship can be determined objectively. The intention is to find generally applicable rules and develop theories on this basis. However, it is doubtful that such positivist analyses that have a natural science focus and are based on the epistemological theory of critical rationalism would really provide an advancement in the context of the issue discussed (Lamnek 2005, pp. 6 ff.). This philosophy of science concept meets its limits in the context of productivity and performance analyses of service SMEs. The problem is that there might be no objectively determinable and inter-subjectively verifiable and significant cause-and-effect relationships between measures that are relevant for productivity. Rather, it must be assumed

that the members of an organisation develop notions about the way enterprises work from company-specific interaction and communication processes. As a consequence, the actors involved form individual ideas about options and courses of productivity and performance increase as they communicate with each other. It is therefore much more likely that these ideas can be determined by communication with the actors involved. Hence, determining the assumed cause-and-effect relationships in research has to rely on reconstruction by communication processes. The following considerations about the development of the Service Navigator tie in with the research tradition of constructivist concepts (Kieser 1999, pp. 296ff.). Building on this philosophy of science concept the activities of organisations aiming at productivity and performance control are governed by subjective assumptions about causal relationships. In the course of time, these are either supported by experience or turn out to be false. In the latter case, the experience leads to new assumptions about causal relationships, the validity of which has to be confirmed in day-to-day life. It is therefore the task of productivity and performance research to determine the cognitions and assumptions formed within the organisations about cause-and-effect relationships. Personal interviews are conducted with the entrepreneurs in an attempt to determine supposed company-specific effect relationships among productivity measures in the first place. The intention is to analyse if and to which extent a change in the financial output that has actually occurred can be attributed to previous changes of the value added services and to which extent these can in turn be attributed to a change in focus regarding customers and internal processes. In this way, assumed cause-and-effect relationships can be reconstructed in terms of 'cause maps' of past causal relationships (Eden et al. 1992; Huff 1990). The aspect of historicism highlighted in constructivist concepts is thereby integrated into the analyses (Berger and Luckmann 1980, p. 58). So the Service Navigator is designed for a specific enterprise on the basis of

qualitative analyses. The development of the enterprise is analysed with a view to which control measures have led to the current result. These externalised control measures are tracked and arranged using the Service Navigator described. It is initially reconstructed in a retrograde approach by considering the guiding question of how the Service Navigator could or would have looked like x years ago (= 5 to 10 years) to contribute to achieving the present results of the enterprise. In contrast to the predetermined sequence of going through the various perspectives in the funnel model – ranging from the strategic objectives to the presentation of financial results in the Service Navigator – the currently available financial key figures are used to explain their development in a plausible way in accordance with the progress of service design. In an ideal case, this results in reconstructed cause-and-effect relationships between financial objectives and individual sub-strategies (cf. Fig. 4) that are finally condensed to obtain the corporate policy positioning.

Based on the description of the status quo by the reconstructed Service Navigator, it is possible to look ahead. The Service Navigator is then formulated for the next period of development (5 to 10 years) and this is the point where it actually unfolds its real function as a control instrument. For this purpose, the existing perspectives of the Service Navigator are customised, corrected, supplemented and/or partially re-formulated. This time the perspectives are addressed in the sequence predetermined in the funnel model (from strategic objective to presentation of financial results). In this process, a certain learning effect can be noticed in practice, achieved by the previous reconstruction process. The strategic way of thinking suggested by the Service Navigator – which many SMEs are not used to – has now already been trained by reconstructing the current state and makes it easier to plan for the future. Initially, sub-strategies are developed as an aid and are to be realised on the following perspectives with sub-objectives that

have cause-and-effect relationships with the associated objectives. Subsequently the Service Navigator is finalised for the overall enterprise by condensing the sub-strategies into a desirable overall development. A modified version of the Service Navigator may then be created with cause-and-effect relationships considered appropriate, depending on the learning effects and changes in the environment. This analysis format has been applied in the context of an explorative qualitative-empirical study in which 14 small and medium-sized service enterprises participated in the pilot phase. One case from this study is illustrated as an example in more detail below. The subsequent section provides an overview of the sub-strategies identified to date in all of the 14 small and medium-sized service enterprises studied for which the associated cause-and-effect relationships between specific measures have been determined.

4.2 Case Study: PKF Fasselt Schlange Partnerschaft – Accounting and Consulting Company

4.2.1 Company Description

PKF Fasselt Schlage Partnerschaft (PKF) is a medium-sized accounting and tax consulting company which relies on a long tradition in the Ruhr region. PKF was formed towards the end of the year 2009 by a merger of four renowned German accounting and consulting companies with the intention to join expert knowledge, extend the existing network and make the services of the various locations in Germany available to the clients. 13 partners and about 170 employees are based at the location in the Ruhr area today. These include accountants, tax consultants and lawyers, many of them with multiple qualifications.

As a medium-sized independent and partner-managed enterprise, PKF Fasselt Schlage Partnerschaft offers pure services specifically tailored to each client. The responsible partner guarantees personal advice continuously from one source.
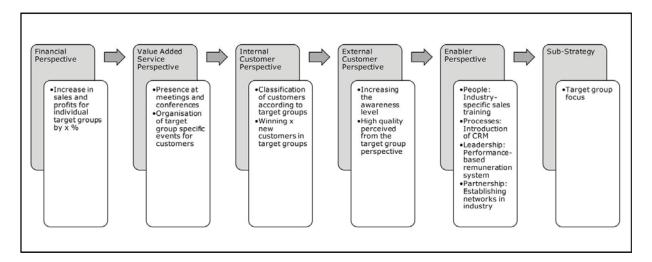
Figure 4: Example of a Cause Map for the sub-strategy of target group focus.

The partner leads a stable and experienced team solving complex issues with an interdisciplinary approach. PKF arranges teams with the appropriate qualifications from the areas of business management, corporate governance, taxes, law and IT according to the specific needs.

The partnership company audits and assists enterprises of varying sizes from many industries. Its clients are active at a local, regional, national or international level. The services of PKF include traditional consulting services in and around business accounting, tax consulting and legal advice and extend to services in specific subject areas such as, for example, internal revision, compliance and fraud prevention as well as risk management and internal control systems.

In order to be able to act successfully in the market as an independent auditing and consulting company, positive and trustful relations with customers are an indispensable requirement. A sound understanding of services in general as well as continuous monitoring and improvement of the specific services offered are therefore necessary to retain and extend competitive advantages and the client base. This is not only true for the core services of the current service portfolio that are described above and which are referred

to as 'direct services'. Special attention must also be paid to the 'indirect services'.

PKF Fasselt Schlage Partnerschaft intends to establish themselves as a leading service provider in the area of business, tax and legal problem solutions for owner-managed small and medium-sized enterprises and public enterprises within the next five years. In addition, the activities at the international level are intended to be expanded by internationally active partners and clients. The mission of the private limited company focuses on problem solutions by individual services tailored to the client.

Figure 5 illustrates the structure of core services and value added services in a comparison of the situation ten years ago, the current situation and the further development planned for the next few years. The following sections use the six perspectives of the Service Navigator to show two sub-strategies (target group focus and internationalisation) which provide the basis for the desired future corporate positioning (in N+5 years). The sub-strategies are initially established with a view to their cause-and-effect relationships and subsequently joined to form the overall corporate strategy.
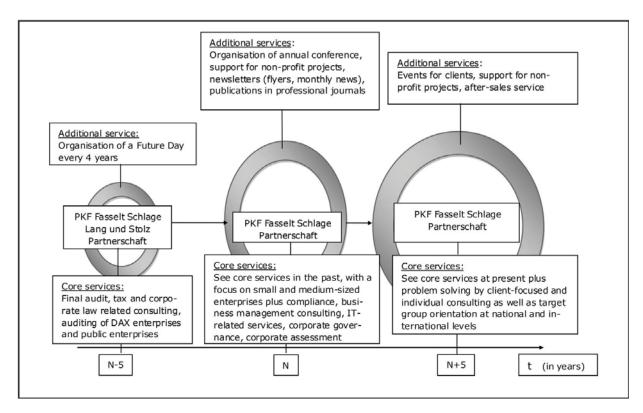
Figure 5: Corporate development of the PKF Fasselt Schlage Partnerschaft.

4.2.2 First Sub-strategy: Target Group Focus

In order to be able to respond to clients´ wishes more individually and more specifically, it is necessary to define appropriate target groups. Based on the previous development and contacts, PKF Fasselt Schlage Partnerschaft plans to specialise in owner-managed small and medium-sized enterprises and public enterprises. Hence, the sub-strategy of 'target group focus' is an important element of the overall company strategy.

The increase in sales for the various target groups can be identified as a relevant objective in the Financial Perspective. In order to achieve this increase in sales, various objectives and initiatives from the sub-strategy of target group focus need to be implemented.

Acting with a target group focus relies on the identification of individual groups and the assignment of clients to client groups, which makes it

necessary to define appropriate objectives also with regard to the Enabler Perspective. In order to prepare employees for the requirements and needs of the target client groups, it is useful to have them participate in industry and target group specific trainings. Moreover, attendance of employees to expert meetings within the network is important since the partnership generates high benefits particularly by the exchange of knowledge by the stronger integration of PKF into the PKF network. With a view to the process-related measure of the Enabler Perspective, standardised software applications and modules are to be installed within the network to facilitate cooperation.

Another process-related objective of the Enabler Perspective is the utilisation of unused capacity for the expansion of target-focused initiatives. This can be done by watching the workload levels and customising the human resources development activities – such as advanced training or

literature studies of employees – to needs and knowledge focusing on target groups. In addition, promoting and strengthening the network relationships continues to be a parameter that is critical for success within the context of implementation of the target group focus. Only cooperation policies as a whole attract attention in the market rather than cooperation between individual entities.

As a leadership-related measure, precise communication of the executives should ensure an even better target group focus and strategy development in the network. Communication among the executives should focus on the various areas of responsibility and activities as well as more detailed targets for work development. In this context, the implementation of a uniform appraisal and remuneration system should also be mentioned. This is intended to support the consistent implementation of the sub-strategy. Furthermore, the leadership-related measures of the Enabler Perspective also take into account that the communication of vision, mission and strategy is a very important task for executives.

One of the objectives of the External Customer Perspective is the increase in the awareness level. Specifically public enterprises and owner-managed small and medium-sized enterprises are targeted clients. The objective of increasing the market presence by publications in professional journals is therefore important in order to draw the attention of current and potential clients to the company and its new orientation. In addition, the target group specific awareness level is intended to be raised by special events for clients.

In analogy with the External Customer Perspective, the objective for the Internal Customer Perspective is 'Winning new clients in the defined target groups (owner-managed SMEs, public enterprises)'. In addition to the acquisition of new customers, systematic maintenance of both new and already existing customer contacts is important for business success. This could be supported, for example, by introducing a Customer Relationship Management system.

With a view to extending the services (Value Added Services) of the partnership, an 'after-sales service' is planned to be introduced. The client should be attended and feel well advised after completion of a mandate. This is to be achieved by making a dedicated contact person available who is responsible for any questions that may arise in the course of the year. This makes it necessary to design and establish an 'after-sales service' concept. In addition to this service, the events for the clients already mentioned above should strengthen the contact with current and potential clients and lead to a continuous presence of the company. Moreover, the already existing support to non-profit projects is intended to be maintained in the future (cf. Fig. 6).

4.2.3 Second Sub-strategy: Internationalisation by Cooperation

Apart from a stronger focus on target groups, another important part of the overall corporate strategy is to be implemented with systematic internationalisation by cooperation. The increase in sales by internationalisation can be identified as a relevant objective in the Financial Perspective in analogy with the target group focus. Figure 7 illustrates the cause-and-effect relationships of the initiatives mentioned within the sub-strategy of internationalisation by cooperation; these relationships are explained in more detail below.

Internationalisation by focusing on internationally oriented small and medium-sized enterprises requires a high degree of commitment and knowledge of the employees. The employees need to be qualified for the company's own internationalisation and for the work with internationally oriented clients by means of training. With regard to the process-related measure of the Enabler Perspective, the objectives of the first sub-strategy (training, leadership, cooperation, working processes and contents) are adopted.

In the area of partnership-related measures (cooperation), it is important if and to which extent
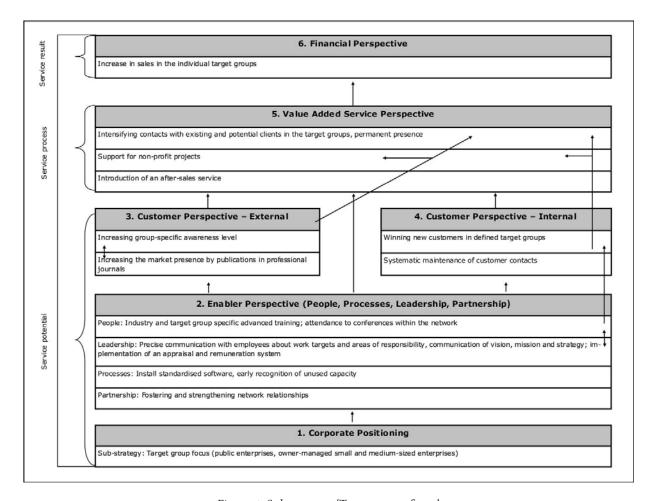
Figure 6: Sub-strategy 'Target group focus'.

the company succeeds in identifying adequate partners for a trustful cooperation in various countries. In this regard, the number of potential cooperation partners identified and the number of international cooperation agreements entered into are significant. Promotion and strengthening of the network relationships are also addressed again.

In the area of leadership-related measures of the Enabler Perspective, it should be taken into account that the sub-strategy of internationalisation requires regular communication with employees. This is intended to prepare the employees for the company's own internationalisation and for international customers. The objectives of the External and Internal Customer Perspect-

ives are formed in analogy with the sub-strategy of target group focus. The target group defined in which new customers are attracted is referred to as 'internationally oriented small and medium-sized enterprises'. The objectives of the first sub-strategy are used again for the Value Added Services Perspective, except the introduction of an after-sales service

4.2.4   Overall Corporate Strategy

The descriptions above show that the PKF Fasselt Schlage Partnerschaft intends to develop itself by focusing on two sub-strategies with a total of 12 indicators that are assumed to have cause-and-effect relationships among each other.

The sub-strategies illustrated above can be joined to form an overall corporate strategy which is
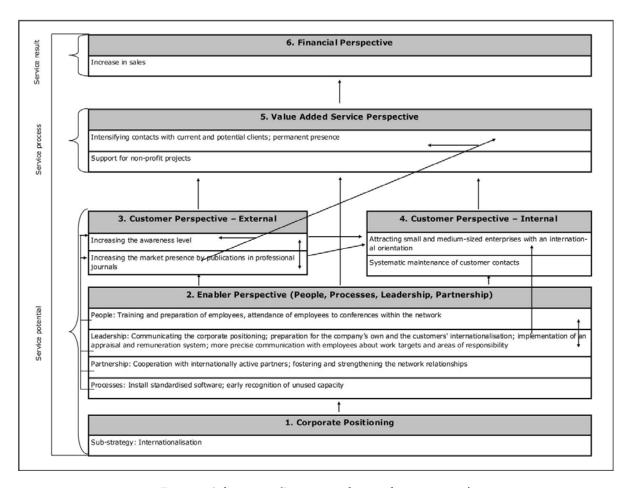
Figure 7: Sub-strategy 'Internationalisation by cooperation'.

reflected in the corporate positioning. This may be phrased as follows: 'Owing to an extraordinarily committed and competent team, we are in a position to offer many different and complex services. With individual and competent consulting services, closeness to our clients and a comprehensive person-focused service we want to achieve a high degree of customer satisfaction. We are able to bundle specialised know-how and customise our services precisely to our clients' requirements by focusing on owner-managed small and medium-sized enterprises and public enterprises. Together with our partners, we are the right contact for national and international enterprises'.

Achieving this corporate positioning requires developing measures, targets and initiatives for the sub-strategies of the individual perspectives mentioned. These measures, targets and initiatives must be subjected to a regular controlling process. Using the Service Navigator, PKF succeeds in focusing on two sub-strategies for an improvement of productivity, considering additional value added services systematically.

The case study has shown that the identification of sub-strategies is particularly important. They provide the basis for the development of specific measures for which the associated cause-and-effect relationships have to be considered at the subsequent levels. The following section presents and explains the explorative empirical-qualitative study conducted within the framework of the development of the Service Navigator.

5   Explorative Study and Results

The procedure presented has been applied in a total of 14 small and medium-sized service enterprises. Initial results of the study have already been presented in another publication (Borchert et al. 2012). Within the context of development of strategic productivity management, it is useful to begin with these results and provide further explanations. The companies analysed included seven pure service providers (personnel leasing, advanced training academy, accounting and consulting company, construction services, software development, material testing, building cleaning). The other seven companies were 'hybrid' service providers. They offer one or more physical products and supplementary services as a complete package (pump service, grinding and assembly, metalworking for safety technology, car dealer, roofer, medical supply store, ice cream café).

The explorative interviews and analyses with the 14 service SMEs were conducted on the basis of structured interview guidelines. When developing the interview guidelines, it was not possible to fall back on a matured methodology for the creation of cause maps (Eden et al. 1992, p. 309). For this reason, a grounded theory based study (Glaser and Strauss 2008) was conceived about productivity-related issues of service SMEs. The focus was on finding effect relationships between inputs, processes and outputs rooted in the statements, actions and experiences of the persons interviewed (Fendt 2005, p. 13). The number of enterprises was initially limited to 14 SMEs since a theoretical saturation became evident regarding the sub-strategies. This means that no fundamentally new categories appeared any more. This was preceded by a public call for participation of service SMEs that were interested in a systematic productivity management. The selection of the SMEs was governed by the criterion of the number of employees. According to the definition of the Commission of the European Union, SMEs have 250 employees or less. Seven of the companies pertain to the category of medium-sized enterprises (number of employees > 50 and

< 250). Another seven are in the category of small enterprises (number of employees < 50).

The analysis of the market sub-strategies revealed that the systematic concept of competitive strategies by Porter (Porter 1985, pp. 11ff.) does not allow statements with sufficient differentiation. Rather, it has turned out to be useful to apply the Ansoff matrix (Ansoff and MacDonnell 1988, p. 109). It became evident that groups of four of the 14 enterprises analysed have the intention to adopt market penetration and market development strategies at the same intensity (cf. Fig. 8). Another four enterprises are planning a product development strategy in addition. A diversification strategy is also prepared by four enterprises. However, it should be noted that these are predominantly medium-sized enterprises.

It becomes very clear in the interviews that the categories of the Ansoff matrix do not form part of the usual pattern of thinking of the entrepreneurs. Rather, they use their own concepts for their strategic intentions. However, it is easy to map these to the categories defined by Porter. Increasing the awareness level/presence, strengthening of long-term customer loyalty and organic growth may be subsumed under the concept of market penetration strategies (existing services in existing markets). In the context of market development strategies (existing services, new markets), especially internationalisation, target group focus, increase of the customer base, growth by regional expansion and growth by franchising and organic growth should be mentioned. While eight of the enterprises intend to pursue both sub-strategies in parallel, groups of three enterprises each adopt either a market penetration or a market development strategy. Seven enterprises placed special emphasis on service development (existing markets, new services) by extending the service portfolio. Finally, four enterprises stated that they aimed at diversification (new services in new markets) in the form of growth by acquisition/merger or cooperation. All in all, twelve of the enterprises analysed chose two or three different market strategies

Market Strategies / SME Sectors	Market Penetration	Market Development	Product/Service Development	Diversification
Personnel Leasing	X			
Advanced Training Academy	X	X	X	X
Accounting and Consulting Company		X		X
Construction Services	X	X		
Software Development	X	X		
Material Testing		X	X	X
Building Cleaning Service	X	X		
Pump Service	X	X	X	
Grinding and Assembly Service	X	X	X	
Metalworking for Safety Technology	X	X	X	
Car Dealer	X	X		
Roofer	X		X	
Medical Supply Store		X	X	
Ice Cream Café	X			X

Figure 8: Market sub-strategies of the service SMEs analysed.

while only one enterprise plans to implement all of the four sub-strategies, or a single sub-strategy of the Ansoff matrix at once.

A few more sub-strategies could be identified in the analyses; they relate essentially to the resources to be employed. For a systematisation of the sub-strategies mentioned, the resource classification according to Barney was used (Barney 1991). While none of the enterprises analysed mentioned any physical resource strategies, two service SMEs referred to human capital related resource strategies in the form of strengthening the employer brand. With regard to organisational resource strategies, none of the enter-

prises involved in the study intends to establish any sub-strategies for the implementation of planning and control systems or management systems. However, seven of the enterprises indicated process-focused organisational resource strategies such as, for example, improving the service processes or increasing flexibility. Three of the enterprises aim at structural-organisational resource strategies such as extending the sales organisation (cf. Fig. 9).

Hence, a distinct predominance of market strategies over resource strategies can be noted. It can be assumed that this finding is linked to the fact that division of work and differentiation of

Resource Strategies / SME Sectors	Physical Resource Strategies	Human Capital related Resource Strategies	Organisational Resource Strategies			
			Planning and Control Systems	Structural Organis-ation	Processes	Manage-ment System
Personnel Leasing				X	X	
Advanced Training Academy						
Accounting and Consulting Company						
Construction Services					X	
Software Development						
Material Testing		X				
Building Cleaning Service		X				
Pump Service					X	
Grinding and Assembly Service					X	
Metalworking for Safety Technology					X	
Car Dealer					X	
Roofer					X	
Medical Supply Store				X		
Ice Cream Café				X		

Figure 9: Resource sub-strategies of the service SMEs analysed.

internal structures, positions and processes are significantly lower in SMEs than in large enterprises. The adoption of growth strategies, however, suggests that critical growth thresholds will be reached in case of success. This will make it necessary to adjust planning, controlling and management systems in the course of time. It should also be noted that the sub-strategies of internalisation as well as growth by acquisitions/mergers and strengthening of the employer brand have so far been considered as relevant only by medium-sized enterprises but not by small enterprises.

With regard to the External Customer Perspective it becomes evident that it has been rated as very much relevant by the enterprises particularly under strategic aspects. Many enterprises stated that the External Customer Perspective often is neglected in everyday operations because of the predominance of operative issues in the areas of the Enabler, Internal Customer, and Financial Perspectives. With the External Customer Perspective of the Service Navigator, an opportunity was recognised to look at subjective customer perceptions systematically. It has also been assumed that this could be utilised to generate impulses for the development of innovative value added services. It was seen as particularly positive that the regular maintenance of contacts with customers in the course

of time is supported as an inherent part of the method in the relationship with the customer. However, it was pointed out that customer satisfaction should rather be used as a pragmatic measure to be considered. Systematic analyses of customer satisfaction by checking against valid and reliable scales were usually considered as too laborious by the persons interviewed. In the area of the Internal Customer Perspective it was considered as an advantage that even more specific planning is possible in the future with regard to the individual target groups. This shows that service SMEs want to address their sub-markets as niche enterprises even more consistently. The procedure suggested by the Service Navigator obviously supports such intentions.

In addition, the Value Added Service Perspective was recognised as a great opportunity for differentiation in competition. Many of the persons interviewed think that the activities for an increase in sales rather intuitively can be placed into a strategic context by using this perspective. This makes it possible to control value added services more directly and more systematically. For example, the participation of two medium-sized enterprises in non-profit projects was placed into the context of providing value added services. Effects from the participation in non-profit projects on the company's image and thus on measures of the External Customer Perspective were identified. This was also associated with the assumption that positive effects on financial measures would occur. In this way, the analyses within the Value Added Service Perspective also provide impulses for successful corporate social responsibility activities. However, it became evident that a differentiation between core and value added services has not yet been part of the common pattern of thinking of service SMEs.

Ultimately the Service Navigator was seen as an option for consistent implementation of a desired corporate positioning and the sub-strategies determined. However, the comparison between small enterprises and medium-sized enterprises

revealed a significant difference. The reconstruction work with small enterprises within the Service Navigator was much more intensive than with medium-sized enterprises. Hence, the Service Navigator to be realised in the future could be developed much faster for medium-sized enterprises. For small enterprises it also became evident that the Service Navigator already was designed for the enterprise as a whole. The operative implementation was usually planned simultaneously with the strategy. For medium-sized enterprises, on the other hand, it was found that the Service Navigator destined for the overall enterprise was initially used as a template for smaller business units (departments). This made it necessary to develop a specific department-related Service Navigator on the basis of the enterprise-related Service Navigator in each case.

All in all, it became evident that a theoretical saturation has occurred with regard to the identification of sub-strategies. But the number of 14 enterprise cases turned out to be too low to identify sub-strategy specific patterns for cause-and-effect relationships between the objectives of the six perspectives.

6   Conclusion and Outlook

The Service Navigator aims to develop a strategic productivity management instrument for service SMEs. For this purpose, the traditional understanding of productivity has been widened. The focus of the Service Navigator is on the consistent implementation of the vision, mission and strategy of service SMEs. This is achieved by the implementation and control of productivity-related input, process and output measures that have a cause-and-effect relationship among each other. The Service Navigator has been developed on the basis of the Balanced Scorecard, but it has been modified and extended specifically for service SMEs. In this context, particularly the corporate policy positioning and the value added services are conceived as independent perspectives. In contrast with the Balanced Scorecard, two different customer perspectives are distinguished

with the External and the Internal Customer Perspective. These do not only take account of the special significance of customer integration and customer interaction in service enterprises. They also result in a methodical necessity for target-focused planning and control of customer-related activities. Since the decision processes are often not formalised and the differentiation of positions in the company management is low, the two perspectives of Learning and Growth and Processes are combined to a single Enabler Perspective. The EFQM model concepts of partnership, processes, people and leadership are taken into account as relevant sub-areas of business management in service SMEs. In addition, the significance of service development and design for the success of the enterprise is assessed systematically. An important difference from the Balanced Scorecard is that the Service Navigator is initially reconstructed ex post and then developed ex ante. The reconstruction creates a methodological necessity to perform a status-quo analysis, identify strategic opportunities and recognise the strategic relevance of measures that are in a cause-and-effect relationship with each other. The reconstruction aims at achieving a learning effect which is intended to facilitate developing the Service Navigator for the future. The analysis is carried out at an overall company level and involves monetary and non-monetary measures. It is possible to cover core and value added services as well as traditional services and hybrid product bundles. Moreover, the Service Navigator can be applied to different enterprise types and different types of services. All in all, a holistic set of instruments for measurement and control of the strategic service productivity is developed which meets the specific requirements of SMEs.

The development of the Service Navigator described in this article was performed in the tradition of constructivist concepts. The explorative study conducted so far is subject to various limitations which will have to be addressed in subsequent studies. The qualitative analysis methods

should be improved methodically in order to be able to establish the corporate policy positioning as well as the cause-and-effect relationships between inputs, processes and outputs more systematically. Some starting points for this are provided by the findings of path dependency theory, systems theory and economic evolution theory. On the basis of such qualitative analyses, it might also be possible to contribute to reducing the deficit in theory which is often deplored in the domain of the Balanced Scorecard. Furthermore, industry-related analyses are desirable in order to be able to obtain sound knowledge about potential variants of corporate policy positioning in specific competitive situations. It is also considered to be useful to obtain detailed results about effect relationships between efficiency and effectiveness measures in the strategic productivity management of service SMEs. Determining patterns of strategy-specific cause maps and their publication can contribute to fostering the strategic management of service SMEs.

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