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INFORMATION TECHNOLOGY OUTSOURCING: A CASE STUDY OF BEST PRACTICES IN TWO SWEDISH GLOBAL COMPANIES

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Abstract

The paper describes the research approach for defining a new set of best practices for IT Outsourcing (ITO) that will help the Swedish global companies to improve their ITO performance. To define this new set of best practices we have investigated the practices used by two Swedish global companies and compared with those recommendations gathered in a review of IT outsourcing literature. As we have seen till now the best practices for IT outsourcing are underrepresented in the research literature. However, they are fairly well represented in the ITO practitioners' world. From the ITO research literature, we have selected 88 best practices, compiled and reduced them to 19 by eliminating the duplicates and removing those that are not exclusively related to ITO. Furthermore, we have asked the companies part of our case study about their opinion about these 19 best practices, if and how they have implemented them. The results of this research have shown that 60% of the best practices are accepted and are/or planned to be practiced by these global companies. Furthermore, we have found a new best practice that has not been mentioned in the research literature and which the companies from our case study recommended as very important. Moreover the results of our research show that 25% of the best practices are rejected by these global companies and we argue that the reason for this high discrepancy is "The buyer-seller dilemma". The rest of the examined best practices, 15%, are partly accepted. Finally, our list of best practices consists of 15 items after removing those that have been rejected but including the partly accepted ones.

Keywords: IT Outsourcing (ITO), best practices, Swedish global companies.

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1 INTRODUCTION

The scope of this research is to find a new set of best practices for large Swedish companies that are performing globally. We focus on Information Technology Outsourcing (ITO) best practices and assume that these are specifically for large companies which they have their own processes for project, procurement and contracting. For defining the term of "best practices" we used Stuhlman Management Consultant's (2007) definition: "Any practices, use of knowledge, or experience that have been proven by data or experience to be valuable or effective to individuals, groups, or organizations. These best practices may be useful or be applicable to others". According to McDougall (2005) and Tisnovsky (2007) the ITO and specifically offshoring will increase significantly in the next years. Moreover there are many papers and reports from researchers and companies that have outsourced or in-sourced like Méndez et al (2006), Amberg & Wiener (2006), Reifer (2004), Simmonds & Gilmour (2005), Dominguez (2005), Schuman (2004), Hite (2003), Embleton & Wright (1998) and Cullen & Willcocks (2004) and companies like IBM Global Services, EDS, Infosys, Tata etc. which together deliver a large knowledge base of good, and less good practices. Therefore in our research we have looked into this knowledge base in order to identify their best practices and compared with those used by the Swedish global companies. Today ITO in Swedish global companies comes into a more mature phase with the re-negotiation of the initial contracts. The learned lessons from the operation and collaboration with the IT partners change both the internal and external requirements.

2 RESEARCH BACKGROUND AND METHODOLOGY

2.1 Research motivations and goals

The topic about when companies should outsource IT or not and understanding models for ITO have been discussed by many researchers from which we could mention for example: Ang and Straub (1998), Grover et al (1998), Hui and Beath (2001), Kern and Willocks (2002a), Lacity and Hirsheim (1995), Loh and Venkatraman (1992). Concerning the best practices in ITO used today and mentioned in the research literature we have selected those described by the followings authors: Méndez et al (2006), Amberg & Wiener (2006), Reifer (2004), Simmonds & Gilmour (2005), Dominguez (2005), Schuman (2004), Hite (2003), Embleton & Wright (1998) and Cullen & Willcocks (2004). On the other hand, the topic about best practices in IT outsourcing is not so well represented in the research literature. However from the best practices we have found in the research literature we have selected a number practices (in another section are more details about the selection process) and we had investigated how these best practices are used today in two Swedish global companies that are having a complex and distributed IT environment. Reviewing the research literature in ITO we have noticed that researchers like for example Frauenheim (2003) believe that half of the ITO projects in 2003 have not delivered the expected value. Also Lacity and Hirschheim (1993) describe that: "ITO is not always a money saving option". Moreover, Bahli and Rivard (2004) are referring to several outsourcing cases with undesirable consequences for the client firms. Furthermore Thurfjell (2008) relates to a report from an ITO advisor company that mentions that IT Management are sometimes not even involved in the outsourcing process of different IT areas. In our research investigation we have found also that the research literature is overrepresented by companies that professionally work with ITO and significantly underrepresented by research papers and reports from the IT outsourcers. This aspect could be in fact natural, because a company that has outsourced could probably have further other priorities. However this situation creates the following problem: the outsourcer's and the supplier's target is different and the research literature is mostly based on the seller

premises. The differences in targets could be e.g. the length of the contract; supplier wants a perpetual contract; the outsourcer wants short contracts to be able to swap and select the best one on the market. Moreover, the prices are the classical contradictions because the outsourcer wants always lower prices while the supplier wants higher prices. Therefore, our research looks exclusively at the outsourcer's situation and tries to fill this gap.

2.2 Research methodology

The research methodology used in our paper is a case study one (Yin 2002) and because of the confidentiality we cannot mention the companies names, nor the type of business. The research has been conducted through structured interviews with IT decisions makers in two Swedish global companies between January and April 2008. For defining the new set of best practices we have done the following steps:

- Review of the scientific literature of ITO and the selection of those practices that are ITO specific;
- Validation through a case study research approach of the best practices that are used today in order to identify other best practices and help Swedish global companies and improve their current ITO performance.

The main research question that we have addressed in this paper has looked mainly to find an answer to the following question:

- What are the best practices used or aimed to be used for ITO in case of two Swedish global companies?

The research has its limitation but our intention is to develop further this new set of best practices concerning ITO by investigating the ITO practices in more Swedish global companies.

3 DATA ANALYSIS AND RESULTS

In this section we will present the analysis of the used scientific research literature and the results of the validation of the best practices in the two Swedish global companies.

3.1 Méndez et al (M) research paper

Méndez et al (2006) uses Critical Success Factors (CSF) to describe 29 different processes that are critical for a successful ITO. By following the advices the risks that can limit ITO can be eliminated or the result of the ITO can be improved. By redefining the CSF to what they are aimed to do or prevent to a conflict, we get the "best practices". From their research we have interpreted and selected the following best practices that are described below in table 1.

M1. The vision for ITO plan shall cover outsourcer and supplier's goals. (CSF1)
M2. ITO shall be seen as a tool for strategic improvement for the outsourcer's business processes (CSF3)
M3. Work with both short-term and long-term goals from the beginning of ITO (CSF4)
M4. Good project management and right competence for all involved is necessary, including executives of both organizations (CSF6, CSF22, CSF24)
M5. Proper promotion and information about benefits are necessary to minimize the resistance for change (CSF7)
M6. Measurement of all activities regarding delivery precision, quality, performance and costs (CSF9, CSF10 and CSF11, CSF13, CSF14)
M7. Use the best industrial practices, improve and develop the practices (CSF12)
M8. Regular contract update to cover all services, prices and unexpected outcomes (CSF14, CSF15, CSF16)
M9. Natural cooperation between the organizations to improve processes and information exchange for all activities (CSF17, CSF18, CSF19, CSF20)

M10. Equally risk sharing for all projects and activities (CSF26)
M11. Both the client and the provider shall try to establish a long-term relationship, so that a common vision and strategy, as well as the cooperation and confidence required for the success of the project can be developed (CSF2).

Table 1. The best practices selected from Méndez et al (2006)

Comments about the selection of best practices from Méndez et al (M) research work

M1: this is a general procurement case, if we cannot buy what we intend then we have to re-evaluate the situation and therefore we remove this item. M4: this is a general issue for every project, therefore we remove this item. M5: this is not specific to ITO, therefore we remove this item. Moreover we have excluded: CSF5 and CSF25 that are about outsourcer and supplier setting realistic goals in line with both organizations' interest. We argue that ITO is a commercial deal where the needs of the buyer should be satisfied. If the supplier's goal is the same then it is an optimal solution. However if not, then another outsourcing partner would be advisable.
The following CSF were not included in our set of best practices based on the arguments described below.

CSF8 is about using team work to carry out the activities to improve knowledge transfer and replacement of members. We see this as a general project/process development and not specific to ITO.
CSF21 is about a relationship that is like an alliance for improving trust and relationship. Our opinion is that there should be regular quotations before prolonging contracts to ensure that the customer gets the best service. Therefore we do not support this as best practice because it may inhibit use of the best supplier.
CSF23 is about using penalties and incentives to motivate organizations to meet contract requirements. In our opinion this is a general management style and is not an ITO specific action.

Therefore we continue our evaluation with: M2-M4, M6-M11.

3.2 Amberg and Wiener (A) research paper

Amberg and Wiener (2006) describe the best practices for Offshore Software Development. The authors studied 15 articles and literary contributions and performed 22 interviews with different companies involved in outsourcing. Furthermore, the analysis shows 29 best practices that could help German companies with ITO. We have selected the following best practices that are described in table 2.

A1. Creation of a partnership-like relationship (#40)
A2. Continuous controlling of project results (#9)
A3. Ensuring of a continuous communication flow (#21)
A4. Have an accurate contract (#9)

Table 2. The best practices selected from Amberg and Wiener (2006)

Comments about the selection of best practices from Amberg and Wiener (A) research work

A4: it is a business rule it is not specific to ITO. Therefore we remove this item. We continue our evaluation with: A1-A3.

3.3 Reifer (R) research paper

Reifer (2004) recommends 7 best practices for outsourcing. The author starts the article with describing a supplier/buyer situation that has been split due to dissonance of pricing. Mr. Reifer has been invited to act as intermediary between the parties. The solution he has proposed has been accepted and implemented by both parties and builds on the principle of avoiding conflicts

and creating a win/win situation. This is also what the author recommends for ITO. The evaluated best practices we have selected are described in table 3.

R1. Outsource only when it makes good business sense
R2. Never outsource core competence
R3. Establish win-win situations
R4. Nurture your relationship with your supplier
R5. Measure performance as qualitatively as it is possible
R6. Make exceptional performance financially worthwhile
R7. Treat outsourcing as a technology transfer opportunity

Table 3. The best practices selected from Reifer (2004)

Comments about the selection of best practices from Reifer (R) research work

R6; the author means that usage of different incentives e.g. faster delivery time, higher performance can be met with extra payments. Use incentives for special performances. R7; the author means to use the better technical skills from the partner by learning. The partner should coach you so that you together can improve the processes. We continue our evaluation with: R1 - R7.

3.4 Simmonds and Gilmour (S) research paper

Simmonds and Gilmour (2005) have recommended 15 best practices and emphasises that: "Proper control and management of these initiatives through established governance is the key to success in outsourcing". The authors focus on IT governance and the detailed client and supplier roles list. They also describe the different ITO learning curves and the different ITO cycles. We agree with the authors' statement: "While there is no single set of activities that will ensure governance success during an outsourcing initiative, the following is considered a best practice approach". Therefore we have rephrased and selected as best practices those mentioned in table 4.

S1. Determine what to outsource and what to keep inside the organization. (#11)
S2. The planned ITO must be acceptable and feasible (#1)
S3. Select right relationship to the supplier depending on the service complexity, market situation and new request for quotation (#2)
S4. Before signing contract have a detailed plan including all resources, competences and costs for the next years and also Service Level Agreement (SLA) and Operating Level Agreement (OLA) (#3, #8)
S5. Do not outsource broken processes. Improve the process first (#4)
S6. The outsourcer shall undertake a due diligence on itself to understand, quantify and qualify its outsourcing needs before for Request For Information (RFI) (#5)
S7. Plan for regular renegotiations, especially after approximately 12 to 14 months into the contract (#6)
S8. Good communication between the organizations is necessary on all working and coordination levels (#9)
S9. Measure the contract fulfilment (#13)
S10. Proper control and management of all activities is key to success (#16)

Table 4. The best practices selected from Simmonds and Gilmour (2005)

Comments about the selection of best practices from Simmonds and Gilmour (S) research work

S2: we see as a generic best practice and not an ITO problem. Therefore we remove this item and continue our evaluation with: S1, S3-S10.

3.5 Dominguez (D) research paper

Dominguez (2005) gives a detailed explanation of best practices in the book "The Manager's Step by Step Guide to Outsourcing". It also includes many detailed explanations. Those are based on 30 years of experience from ITO. There is for instance a whole chapter about how to select supplier, another chapter that describes how to plan the transition phase etc. We have selected the following best practices from Dominguez (2005, pages: 57-58, 65-66, 138) like are mentioned in table 5.

D1. Don't outsource broken processes or functions, Dominguez (2005, pages: 57-58)
D2. Cost saving should not be the only decision driver to outsource, Dominguez (2005, pages: 57-58)
D3. Don't outsource any decision making; outsource the performance for the function, Dominguez (2005, pages: 57-58)
D4. Take the time you need for planning and transformation, Dominguez (2005, pages: 57-58)
D5. Assess your own performance on the functions you consider for outsourcing. This is the base for comparison, Dominguez (2005, pages: 57-58)
D6. Select supplier based on Dominguez (2005, pages: 65-66): – Compatible corporate culture in a broad sense as organization type, conflict resolution, short-long term view, treating of personnel etc. – outsourcing partner's capability regarding capacity, track record – Avoidance of conflicts of interest regarding your competitors or other political issues
D7. Avoid brain drain, Dominguez (2005, pages: 138-140)
D8. Measure continuously contract fulfilment, Dominguez (2005, pages: 169)
D9. Measure the whole process and report the result, Dominguez (2005, pages: 168-169)
D10. Build and maintain strong relationship, Dominguez (2005, pages: 190-191)

Table 5. The best practices selected from Dominguez (2005)

Comments about the selection of best practices from Domingues (D) research work

D2: we have not found support for this statement in the literature therefore we remove this item. D4: is not an ITO specific item, therefore we remove this item. D7: is a general organisation policy for the companies to keep core competencies therefore we remove this item. We continue our evaluation with: D1-D6, D8-D10.

3.6 Schuman (Sc) research paper

Schuman (2004) describe best practices regarding contracting. The author describes a multilayer contract structure with a main contract and enclosures. That enables updating only the enclosures that change frequently, without having to review the whole contract. Furthermore the author suggests a structure that describes the different abstraction levels in the contract to cover the strategic and operational levels. Contract negotiation is also described; the author considers that small teams with different stakeholders are more successful than large teams. We have selected the following best practice and translated to:

Sc1. Clarify in the contract what to measure, how to measure and how to act on divergence Schuman (2004, page 5).

3.7 Hite (H) research paper

The report of Hite (2003) describes among other things to which extent US Department of Defence (DOD) projects for outsourcing IT services use the leading commercial practices that are the most critical to success in acquiring IT services. The author describes 70 best practices, from which we have selected and rephrased the best practices like are described in table 6.

H1. Baseline and benchmark the IT process before outsourcing, Hite (2003, page 24)
H2. Define operational model to be able to the organization's plans with the expectations, Hite (2003, page 24)
H3. Develop the contract to cover the expectations, Hite (2003, page 25)
H4. Manage provider(s)'s performance, Hite (2003, page 27)
H5. Determine the business reasons for outsourcing IT, Hite (2003, page 38)
H6. Continually communicate/clarify outsourcing objectives, while correcting misinformation that affects the organization, Hite (2003, page 38)
H7. Create and define a contract management structure with operational points of contact and managers, Hite (2003, page 44)
H8. Ensure that the provider management team has prior experience in the client's field of business, Hite (2003, page 44)
H9. Contracts should include base performance requirements on business outcomes, Hite (2003, page 54)
H10. The contract shall include measures that reflect end-user satisfaction as well as technical IT performance, Hite (2003, page 54)
H11. Review and update performance requirements periodically in the contract, Hite (2003, page 54)
H12. Incorporate sufficient flexibility in the contract page, Hite (2003, page 54)
H13. Use service-level agreements (SLA) to clearly articulate all aspects of performance, including management, processes, and requirements, Hite (2003, page 54)
H14. Identify and evaluate various sourcing solutions (e.g., single vendor, multivendor, and alliance), Hite (2003, page 64)
H15. Conduct due diligence activities to verify vendor capabilities before signing the contract, Hite (2003, page 65)
H16. Communicate a clear transition process to all key players from both client and provider organizations, Hite (2003, page 71)
H17. Recognize that it takes time to effect transition and plan accordingly, Hite (2003, page 71)
H18. Encourage the transition of staff to the provider and develop employee-retention programs, where appropriate, using bonuses, stock options, and other appropriate methods, Hite (2003, page 72)
H19. Consider incentives to motivate provider(s) to exceed performance requirements and use penalties to motivate provider(s) to meet performance requirements, Hite (2003, page 83)
H20. Schedule periodic working-level meetings with both the end-user groups and the provider to review the provider's performance, Hite (2003, page 83)
H21. Reserve audit rights on performance data supplied by the provider, Hite (2003, page 83)
H22. Allow employees and possibly stakeholders to rate the provider on a regular basis, Hite (2003, page Page 83)
H23. Monitor the provider's work to anticipate issues for resolution, Hite (2003, page Page 91)
H24. Make sure that the provider uses the standard tools and processes defined as part of the operational model, Hite (2003, page Page 91)
H25. Use provider performance data to continuously improve processes, Hite (2003, page Page 91)
H26. Set realistic time frames that are agreed to by the provider, Hite (2003, page 91).

Table 6. The best practices selected from Hite (2003)

Comments about the selection of best practices from Hite (H) research work

H8: is a general business issue, therefore we delete it.
H9: we see that all requirement specifications should be included in the contract, therefore we delete it.
H13: this is a general business requirement, therefore we delete it.
H16: adequate information is not ITO specific question therefore we delete it.
H20: this is a project management issue and is not ITO specific therefore we delete it.
H22: measurement of performance is a quality management issue, therefore we delete it.
H26: this is not an ITO specific question therefore we delete.

We continue our evaluation with: H1-H7, H10-H12, H14, H15, H17-H19, H21 and H23-H25.

3.8 Embleton (E) research paper

The authors describe three decision areas that are necessary for successful ITO. Those are: strategic analyses, supplier selection and relationship management. Their views for the referred paper are based on literature review. Therefore the best practices we have selected from their proposals are described in table 7.

E1. Determine candidates for ITO. The recommended test result should be: (1) non-core (2) best ROI (3) they are routine (4) they are well delineated (5) they can be measured and managed at arms length (6) they can be readily provided by established vendors (7) they are offered in a competitive environment Embleton and Wright (1998, page 7-8). We will use: outsource only no-core, outsource no complex services, the services should be measurable, competitive market.
E2. Know the cost of providing the service. This means a clear understanding of the Total Cost of Ownrship, Embleton and Wright (1998, page 7-8)
E3. Know the impact of corporate culture, Embleton and Wright (1998, page 8)
E4. Look at long and short term, Embleton and Wright (1998, page 8)
E5. Have a thorough provider selection process, Embleton and Wright (1998, page 8)
E6. Negotiate a mutually beneficial deal, Embleton and Wright (1998, page 9)
E7. Manage the relationship, Embleton and Wright (1998, page 9)
E8. Monitor the contract, Embleton and Wright (1998, page 9)
E9. Prepare the personnel from the outsourcing company on the new role, Embleton and Wright (1998, page 11).

Table 7. The best practices selected from Embleton (1998)

Comments about the selection of best practices from Embleton (E) research work:

Further explanation of item E7: “Managing the relationship”. It is important in the relationship to keep IT competence to be able to order right the things. Many companies keep IT architecture in-house. About item E9: “Prepare the personnel from the outsourcing company for the new role.” We could notice that the expectations and perceptions of IT and ITO can only be covered when the expectations are clearly defined in requirement specifications and also communicated. The perceptions have to be measured according to the requirements. This measurement has to be done continuously to avoid gaps and discussions that are not based on facts. Reporting is also important and enables everybody on all levels to know how the colleagues experience the IT services.

3.9 Cullen and Willcocks (C) research paper

Cullen and Willcocks (2004) describe ITO as a 3-phased development with eight building blocks. Each of these building blocks contains a lot of best practices. Additionally, the authors describe their experiences with companies that did not follow the recommended best practices. The negative consequence of that is also described. The authors give advices in all ITO areas e.g. checklists for different procurement activities, all project phases before and after transition etc. and the book is a tutorial in ITO. The book mentioned too many best practices to review all of them. We have selected some of them that enable a broad coverage of the ITO area. Therefore the best practices we have selected from their proposals are described in table 8.

C1.	The planned ITO must be acceptable and feasible, Cullen and Willcocks (2004, page 29)
C2.	Have an accurate contract, Cullen and Willcocks (2004, page 151)
C3.	Measure contract fulfilment Cullen and Willcocks (2004, page 172)
C4.	Nurture your relationship with your supplier Cullen and Willcocks (2004, page 196)

C5.	Ensure of a continuous communication flow, Cullen and Willcocks (2004, page 196)
C6.	Make exceptional performance financially worthwhile, Cullen and Willcocks (2004, page 84)
C7.	Take the time you need for planning and transformation, Cullen and Willcocks (2004, page 24)
C8.	Do not outsource broken processes. Improve the process first, Cullen and Willcocks (2004, page 11)

Table 8. The best practices selected from Cullen and Willcocks (2004)

3.10 The procedure for defining of the set of best practices in ITO based upon research literature review

The best practices identified from the research literature review and presented before were analyzed through the followings procedure:

1. First a group of best practices were defined. The group is formed from: ITO Target, Contracts, Measurement, Relationship, Information and Communication, Incentives and Risks, Preparation for ITO, Supplier selection, State of the art, Do not outsource, Evaluate different ownership and Market competence.
2. To the group defined before we have added the best practices analyzed in sections 3.1 to 3.9.
3. Furthermore from this set of best practices we have removed the duplicates and best practices that are not ITO specific.
4. Last but not the least we have rephrased similar and overlapping best practices and removed the duplicates.

As a remark the best practices present in this set are those that are specific for ITO. Those practices which are not specific for ITO has been removed from this set. The result of this analysis done based upon the procedure described before is a set of 19 best practices in ITO.

3.10 Validation of the best practices through a case study and results

The new set of 19 best practices found from the review of the scientific literature has been validated through a case study approach in two Swedish global companies. Due to confidentiality we can not mention the names of the companies, neither their outsourcing partners. In the interviews we have had in the Swedish global companies with IT decision makers we have used questions that will give us answers to how well these best practices are used, implemented and accepted by the two companies that have outsourced IT. Moreover both companies had fully agreed on 11 best practices, partly agreed on 3 and rejected 5. In this analysis we have found also a new best practice that is related to the fact that the CIO and the IT Managers meet regularly. In this way the CIO can learn very much about ITO experiences and on the other hand they also learn from each other. Therefore in our set of best practice we have added this new practice (”Have regular meetings with other company’s CIO and /or IT managers”) and finally get 20 best practices that are described in table 9.

No.	Final Set of Best Practices	Remarks
1	Outsource only when it makes good business sense	
2	Treat outsourcing as a technology transfer opportunity that creates strategic improvements	Rejected
3	Determine what to outsource and what to keep inside the organization	
4	Have a detailed plan including all resources, competences and costs for the next years before signing the contract	
5	Prepare the personnel of the outsourcing company for the new role	
6	Use flexible contracts and update regularly	

7	Measure contract fulfilment	
8	Select and nurture relationship depending on the service complexity, market situation and new request for quotation	Partly
9	Establish win-win situations	Partly
10	Establish a long-term relationship	Rejected
11	Good communication between the organizations is necessary	
12	Consider incentives to motivate to exceeding performance and use penalties to motivate when performance is low	Partly
13	Equally risk sharing for all projects and activities	Rejected
14	The outsourcer shall undertake a due diligence on itself to understand, quantify and qualify its outsourcing needs before starting with RFI	
15	Select a supplier that fits to your business culture and size	
16	Use the best industrial practices, improve and develop the practices	Rejected
17	Make sure that the provider uses the standard tools and processes defined as part of the operational model	
18	Do not outsource broken processes, improve them first	
19	Identify and evaluate various sourcing solutions as e.g. single vendor, multi-vendor and alliance	Rejected
20	Have regular meetings with other company's CIO's and/or IT managers	New

Table 9. Final set of best practices: we mean with "Rejected" that the two Swedish global companies do not agree that it is a good best practice, with "Partly" we mean that the companies are not fully supporting that best practice. Number 20 is the new best practice.

4 CONCLUSIONS

The analysis done in this paper shows that 60% of the best practices found in the review of the research literature are fully accepted by the two Swedish global companies, 15% partly accepted and 25% rejected. As we have mentioned in the results section we have also identify a new best practice which is: "Have regular meetings with other company's CIO and/or IT managers" as a result of our research approach in two Swedish global companies. Moreover we have noticed that 40% of the best practices are rejected and partly agreed upon, which is a significant number. One reason for this discrepancy is the "buyer-seller problem". Furthermore in our interviews with the IT decision makers from the two Swedish global companies, apart from identifying their best practices in ITO we have also found that the long-term contracts and strategic relationship are not of an interest for them and this it is probably more a good business for the vendor only. In conclusion, we expect that this new set of 15 best practices identified in our research and which furthermore will be completed with other best practices from the investigation in more Swedish global companies will help these companies to improve their ITO performance.

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