

Bachelor Thesis



Performance management of unsupervised employees

Consulted Company: EBN Certification
Student: Nathaly Jacqueline Kemp-Geerman
Student number: 0824859
University: Rotterdam Business School, University of Applied Sciences also known as Hogeschool Rotterdam
Bachelor programme: International Business Management Studies
First supervisor: Mr. J.L.M. Uljee
Second supervisor: Mr. P.P. Zonneveld
Company supervisor: Ing. C. A. N. van Zwienen
Date of completion: 14 July 2014
Date of defence: 15 July 2014

Bachelor thesis

University: Hogeschool Rotterdam
Department: Rotterdam Business School
Study: International Business and Management Studies
Course year: 2012/2013
Address: Kralingse Zoom 91
Zip code and City: 3063 ND Rotterdam

Author

Name: Nathaly Jacqueline Kemp-Geerman
Student number: 0824859
Adres: Verlengde Motorstraat 174
Zip code and City: 3075 NL Rotterdam
Mail: nathaly-geerman@hotmail.com

Rotterdam Business School*First supervisor*

Name: Mr. J.L.M. Uljee

Second supervisor

Name: D.A.F. van Moppes

EBN Certification

Name: Ing. C. A. N van Zwienen
Function: Director
Website: www.ebncertification.nl
Country: The Netherlands
Address: Eglantierbaan 57
Zip code and City: 2908 LV Capelle a/d IJssel
Mail: info@ebncertification.nl

“Even the most rational approach to ethics is defenceless if there isn’t the will to do what is right.”

- Alexander Solzhenitsyn (1918 – 2008), Russian Novelist and Historian,
Awarded Nobel Prize in Literature in 1970

Preface

Throughout the four years of studying International Business and Management Studies at Rotterdam Business School I have had a great opportunity to develop myself personally and professionally. For me IBMS was about being surrounded by students and teachers from different cultures and backgrounds and being able to learn from the strength of each one of them in order to create solutions to the challenges thrown at us.

Due to the multitude of business cases I, as a student, was able to practice real life corporate obstacles in the safe environment of an educational institution. After going through the different facets of companies and evaluating my strengths and weaknesses in the process I came to the conclusions that I have a special interest in business ethics and solving difficult stakeholder related issues that can occur in companies. Even so that I will continuing specialize in this area by obtaining a MSc title in Global Business and Stakeholders Management. Therefore, this thesis is a product of my devotion to discover what drives people in the work field. It's about people, about trust, business ethics, about management and about creating understanding and a cohesive collaboration among people in order to make business engaging and more beneficial to businesses.

In this thesis you will find solutions and recommendations in order to prevent and correct trust challenges among the employees of a quality management organization. The abovementioned will also be (partially) applicable to different sectors with “unattended” staff.

In order to achieve this, current efforts within the organization in order to prevent and correct performance challenges will be compared with initiatives that other companies apply. These efforts will be assessed and based on the assessment a conclusion will be drawn. From this conclusion the best approaches and solutions will be generated taking into consideration the literature that has been found related to the thesis subject.

Acknowledgments

During the trajectory of this thesis I have experienced that I have been supported and accompanied by many people whom I owe my recognition and gratefulness.

I would like to thank the Rotterdam Business School for the four amazing years where I was able to develop my knowledge, my social skills, and global and cultural understanding. I would like to thank all the knowledgeable lecturers who shaped and inspired me throughout the years.

In particular I would like to thank Mr. J.L.M. Uljee for his support, guidance, new insights, understanding, flexibility and swift response in communication while supervising my thesis. I would also like to thank Mr. D.A.F. van Moppes and Mr. P.P. Zonneveld for their time, support and involvement as my second reader. I am grateful to Mr. Langras for guidance and helpfulness in assigning the best supervisors in order to support me.

I would also like to thank Cees Quak and Cock van Zwienen for facilitating this research opportunity, for total access, support, patience and flexibility to write on this interesting subject. I'm grateful that they, together with other colleagues, were so open and kind, and that they gave me the time and trust to enter their organization for the sake of this research.

Deepest appreciations go out to my family, my parents and sister who always supported me and motivated me and helped in any way they could during the journey which led to this important milestone. They were always interested in all my accomplishment and never lost faith in me, even when I did.

I also would like to express my love and gratitude to my rock, my sounding board and husband Wesley Kemp. I am blessed for having him around when I needed advice and encouragement. He provided constructive criticism, new insights, and the necessary distraction. His contribution took the thesis to a higher level, which I couldn't have accomplished on my own.

Lastly I would like to thank all the cited authors who made me able to grasp the subject in a structured way and everyone else who has helped me during the completion of this thesis.

Nathaly Jacqueline Kemp-Geerman

Executive summary

Numerous researchers have begun to examine organizational trust and its influence on the workforce. However, little empirical research has focused on the conditions that engender organizational trust – those that make managers more willing to accept the vulnerability inherent in certain managerial decisions that are part of human resource management (Tzafrir 2005). Identifying and implementing those conditions are growing in importance considering at present an increasing number of corporations initiate alternative working practices which are challenging to supervise, such as flexible workplaces, Work at Home days and so on. The drivers of change for these companies lie in economic considerations (e.g. low occupancy of expensive workplaces), organisational developments (network organisations, teamwork, fast exchange of knowledge, part-time work) and external developments (globalisation, strong competition). The aim is to stimulate new ways of working, to improve labour productivity and to make major cost savings (fewer workplaces, fewer square metres) without reducing employee satisfaction (van der Voordt 2003). These policies are leading to new performance related challenges and trust related obstacles within organizations. However these challenges and obstacles are not solely point of discussion for the new initiatives in working practices. Sectors with employees working in sales, road transport and auditing have had similar challenges for the past decades. Ethical decisions making, confidentiality, undermining collaboration and communication within the organisation and output performance are some of the topics of conversation.

Management of EBN realized the earnest of having a solid trust relationship with their employees when they encountered a performance related problematic case. As certification institution, main part of their business is performed at site of their clients and recently an auditor claimed to have done an audit while later was proved the contrary. This case led to a disciplinary suspension by the RvA (Raad voor Accreditatie) for EBN Certification. In order to answer the suspension and to restructure the company processes, owner Cees Quak in May 2013 appointed a new managing director, Cock van Zwienen. In line with the theory and obstacles, management decided by this research to explore the various tools to prevent and or solve performance related challenges among their unattended staff.

To come up with various tools to prevent and solve performance related challenges within EBN Certification's this thesis first started with and literature study to research current knowledge on performance-trust issues to become able to totally grasp the problem of EBN Certification. The literature study was necessary as foundation for the research strategy to distil the current issues and how to potentially solve them. It is only possible to come up with efficient tools after knowing the exact problem. Out of the literature study four main pillars were used as research strategy to discover the real problem. EBN Certification is analysed from the point of view of potential management issues, employee issues, environmental issues and process issues. For each of these pillars a research question is developed:

Management 1: What is EBN's corporate identity?

Employees 2: What drives EBN's staff and their actions?

Environment 3: Who are the stakeholders and their influences?

Process 4: What are the tools to prevent and or solve EBN's performance related challenges?

In order to answer these questions, they are researched according to related and supportive theoretical models and research methods. The potential management issues are for example researched with the leadership theory and the stakeholders theory is used to research potential environmental issues.

In order to sufficiently link the theoretical models and theories to the actual situation of EBN Certification and to become able to answer the research questions a combination of primary and secondary data is used. As primary data a total of eleven semi structured in-depth interviews are held with different relevant people, ranging from EBN's management to back office employees and from auditors to employees from similar companies. Six of these interviews are held during participant observations, which also made it possible to research actual behaviour and processes. Next to these interviews and participant observations, secondary data in the form of several internal documents are researched for the application of the theoretical models to the actual situation.

After performing actual research a sub-conclusion is created for each focal point based on the underlying theories and these together led to overall conclusions. Using the theories made it visible that EBN Certification constantly works with unsupervised employees and has few direct control over its employees. Out of the recent performance issues EBN already implemented several tools to control its employees, i.e. integrity calls, code of conduct, practical assessments and external reviewing. From the management side it became visible that efforts has been put in developing these tools, however on the contrary they are not executed in a systematic manner. In addition, next to the irregular executed prevention tools, EBN Certification is lacking corrections tools, making it hard to ensure auditors constantly work in line with EBN's tools, guidelines and restrictions. In line with lacking execution and lacking control mechanisms, there is a ignorance at the employee side about mutual expectations, responsibilities and organizational structure. Overall EBN Certification can be characterized as a quite open and flexible organization, operating out of high trust levels with some implemented control mechanism. Although the culture is perceived favourable by its employees, current situation still leaves room to abuse trust easily and therefore the outcome of this research led to recommendations to improve this situation.

After reading this report it should become possible for EBN Certification, and potentially similar organizations, to further control their employees based on an actual solid trust relationship without the need to constantly follow them. In order for the recommendations to become successful it is especially important for both the company as the employees to feel comfortable with the new situation. A solid trust relationship can be established by stimulating intrinsic and extrinsic motivation in combination with a requisite regulatory style. To ensure conformity with this strategic management objective it is important on the short term (<3 months) for EBN Certification's to actually set devotion to its own company goals and current tools, and especially to consequently execute them and communicate them. In this way employees will feel involved and informed, which eventually strengthens the trust relationships. Furthermore it will become important on the short term to improve extrinsic motivation by providing more communication- and feedback moments . On the longer term it becomes especially important for EBN Certification to make sure to consequently devote attention to its own tools and communication mechanisms and also to evaluate them and improve them together with its employees.

List of abbreviations, Figures and Tables

List of Abbreviations

EBN	EBN Certification B.V.
IBMS	International Business Management Studies
ISO	International Organization for Standardization
VCA	VGM (Veiligheid, Gezondheid en Milieu) Checklist Aannemers
VCU	Veiligheid Checklist Uitzendorganisaties
RVA	Raad van Accreditatie
CI	Certification institution
IAF	International Accreditation Forum
SSVV	Stichting Samenwerken Voor Veiligheid
SOP	Standard Operating Procedures
PEST	Political Economic Social Technological
Wanai	Wet aanwijzing nationale accreditatie-instantie
i.e.	id est (Latin phrase for <i>that is</i>)
i.a.	inter alia (Latin phrase for <i>among other things</i>)
G.D.	General Director
E.G.	exempli gratia (Latin phrase for <i>for example</i>)
LAC	Lead Auditor Course

Key Words

Audits	a planned and documented activity performed by qualified personnel to determine by investigation, examination, or evaluation of objective evidence, the adequacy and compliance with established procedures, or applicable documents, and the effectiveness of implementation.
Monopoly	Single supplier in a market.

List of Figures

Figure 1	Certification process
Figure 2	Performance management tools
Figure 3	Questions flow
Figure 4	Ishikawa Diagram
Figure 5	Impact of Culture on result.
Figure 6	Profit Organization Employee Pyramid
Figure 7	Stakeholders Theory
Figure 8	Macro Environment PEST
Figure 9	Change Ladder Chart
Figure 10	Relevance Tree
Figure 11	Theoretical structure
Figure 12	Relevance Tree
Figure 13	Organization chart EBN Certification B.V.

List of Tables

Table 1	Philipsen Research Contingency Tree
---------	-------------------------------------

List of Models

Model 1	McKinsey 7-S model
Model 2	A.T. Kearney corporate culture framework
Model 3	Blake and Mouton's Managerial Grid: A Model of leadership Style

Table of Content

Preface	4
Acknowledgments	5
Executive summary	6
List of abbreviations, Figures and Tables	8
Content	10
1 Introduction	13
1.1 Introduction EBN Certification B.V.	14
1.2 Management Issue	15
1.3 Thesis and Research Objectives	15
1.4 Assumptions and Limitations	16
1.5 Research Design	16
1.5.1 Research Questions	16
1.6 Ishikawa Diagram	18
1.6.1 Ishikawa Diagram Defined	19
1.7 Thesis Structure	20
1.8 Summary	20
2 Theoretical Framework	21
2.1 Introduction to Performance Related Trust Management	22
2.1.1 Trust	22
2.1.2 Performance	22
2.2 Management: Corporate Identity and Corporate Culture	22
2.2.1 McKinsey 7-s model	23
2.2.2 A.T. Kearney corporate culture framework	23
2.2.3 Evaluating concepts Management	24
2.3 Employees: Human Resource	24
2.3.1 Maslow Hierarchy of Needs	24
2.3.2 Self-determination Theory	25
2.3.3 Control toleration	25
2.3.4 Evaluating concepts Employees	26
2.4 Environment: Stakeholders	26
2.4.1 Stakeholders theory	26
2.4.2 PEST Analysis	26
2.4.3 Corporate Social Responsibility	27
2.4.4 Evaluating concepts Environment	28
2.5 Process: Standard Operating Procedures	28
2.5.1 Drivers of change	28
2.5.2 Locke's Goal setting Theory	28
2.5.3 Process flowchart	29

2.5.4 Evaluating concepts Process	29
2.6 Relevance Tree	30
2.7 Theoretical Structure	30
2.8 Summary	31
3 Methodology	32
3.1 Research Strategy and Data Collection	33
3.2 Methodology Relevance Tree	35
3.3 Research Stakeholders identification.....	36
3.4 Semi-structured Interview	37
3.5 Participant Observation	37
3.6 Data collection, risk and validity	38
3.6.1 Advantages and disadvantages secondary data	38
3.6.2 Advantages and disadvantages qualitative interviews.....	39
3.6.3 Advantages and disadvantages Participant observation.....	39
3.6.4 Overcoming data quality issues	40
3.6.5 Planning	41
3.6.6 Execution.....	41
3.7 Summary	41
4 Research Findings	42
4.1 Management	43
4.1.1 McKinsey 7-S model.....	43
4.1.2 A.T. Kearney corporate culture framework	47
4.2 Employees	48
4.2.1 Maslow's hierarchy of corporate need.....	48
4.2.2 Self-determination theory	49
4.2.3 Control toleration	51
4.3 Environment	51
4.3.1 PEST Analysis.....	51
4.3.2 Stakeholders Theory	52
4.3.3 CSR	53
4.4 Process	54
4.4.1 Drivers of change	54
4.4.2 Locke's goal setting Theory.....	54
4.4.3 Process Flowchart	55
4.5 Summary	57
5 Conclusions.....	58
5.1 Management	59
5.1.1 What is EBN's corporate identity?.....	59
5.1.2 Recommendations	59

5.2 Employees	59
5.2.1 What drives EBN's staff and their actions?.....	59
5.2.2 Recommendations	60
5.3 Environment	60
5.3.1 Who are the stakeholders and their influences?.....	60
5.3.2 Recommendations	60
5.4 Process	60
5.4.1 What are the tools to prevent and or solve EBN's performance related challenges?	60
5.4.2 Recommendations	61
5.5 Implications for further research	61
6 Strategic implementation plan	62
6.1 Implementation Plan Model	63
6.2 Intrinsic Motivation	63
6.3 Extrinsic Motivation (Preventing performance related trust issues)	63
6.4 Regulatory Style (Solving performance related trust issues)	63
6.5 Change.....	64
6.5 Implementation Time Line	64
6.5.1 Short term (preparation possible within 3 months)	64
6.5.2 Mid-term (preparation needed between 3 to 12 months).....	64
6.5.3 Long term (Implementation from 1 year on.....	64
7 Reflection	65
7.1 Reflection on IBMS & BBA Competencies.....	66
7.2 Lessons Learned	67
7.3 Improvement Points.....	67
7.4 Eligibility BBA Degree	67
Bibliography.....	68
Appendix 1: Semi structured interview questions	70
Appendix 2: Interview transcripts	74
Appendix 3: Code of Conduct.....	80

1 Introduction

This chapter gives background information about the thesis company and its management issue. The thesis and research objective are discussed, followed by the assumptions and limitations of the research. Furthermore the research design and research questions are presented. The chapter ends with the designed Ishikawa diagram and it's explanation.

1.1 Introduction EBN Certification B.V.

EBN Certification B.V. is an independent certification institution, which started as an examination institution mainly for safety education. EBN later qualified itself as a certification institution for, among other, quality management systems according to the ISO 9001:2008 and safety management systems according VCA and VCU. Their service is focused on ensuring that their clients conduct their business activities in accordance with applicable laws, regulations and industry regulations and thereby can reduce their risks and improve their business performance. EBN's focuses lies specifically on the contractors' field.

For these activities EBN Certification B.V. is accredited by the "Raad voor Accreditatie (RvA)" (Council for Accreditation). EBN Certification B.V. is founded in 1999 and has a stable position in the CI (certification institution) market, which consists of 99 certified institution in the Netherlands (RvA, 2013). The company is owned by Cees Quak and is managed since 2013 by the managing director Cock van Zwienen. Furthermore EBN Certification B.V. employs both freelancers and contract workers. Among them are auditors, who are operating in the field unattended and back office employees with a total of 27 employees. EBN generates an annual revenue of approximately €1,5 million and is relatively speaking a small CI but is able to distinguish itself by good accessibility, friendliness, goal and solution oriented, constructive feedback and respect to individuals and their management systems.

For the auditing part in the process cycle, EBN requires their staff to work independent and unattended while on the job and for that reason EBN's management needs to have a good trust relationship and understanding with their staff. Trust and understanding should be present for the auditors' performance on time spent at the location of the customer, the quality and reliability of the audit, and the reliability of reporting the audit. Because EBN is simultaneously accountable to the RVA, EBN's credibility for the auditing and evaluation process is of utmost importance for the continued existence of the company. If the process is not done and reported by the auditors as imposed by the RVA, EBN risks a shortcoming registration or worse, a suspension, until the shortcoming is addressed (by establishing an adjustment plan or a prevention plan), and also successfully solved by implementing. If not done timely (timeframe is set by the RVA), the unavoidable will happen, which is the withdrawal of the accreditation by the RVA, which will self-evident mean that EBN will be not be able to do its core business and consequently go bankrupt. Therefore performance related trust should be maintained whereas a misuse of trust could jeopardize the continuation of the company.

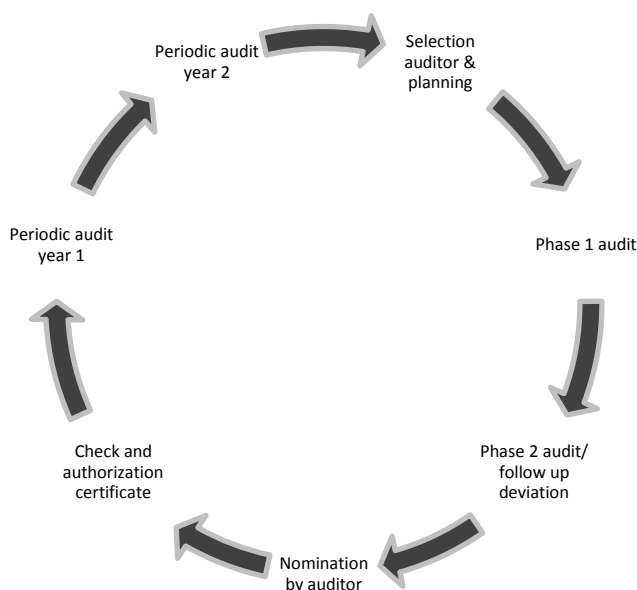


Figure 1 Certification process

EBN executes independent second and third party audits on one-time requests and/or long-term agreement and focuses mainly on the middle and small businesses sector. A certificate handed out by EBN Certification B.V. is valid for a maximum of three years. In those three years, EBN needs to annually test whether the quality, safety and environmental standards are maintained in the certified firms. This is done by planned audits with assessment guidelines set by the IAF for ISO and the SSVV for VCU and VCA. After the three years, the qualification process starts again (EBN Certification B.V., 2013).

1.2 Management Issue

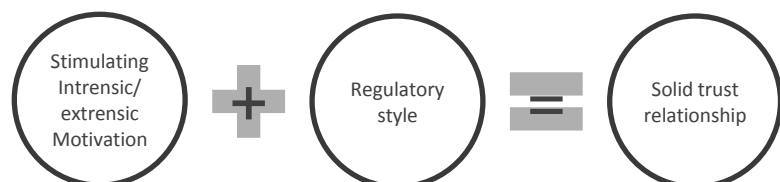
Management of EBN realized the earnest of having a solid trust relationship with their employees when they encountered a performance related problematic case in 2012 where an auditor betrayed the trust for a period of time between himself and EBN Certification. It was a case of corruption, where the auditor simulated an audit in agreement with the auditee, without ever have been at the customer (auditee) to perform the audit. The customer agreed upon this since, his only interest was to obtain the accreditation, while the interest of the auditor lay in the economic benefit obtained from the deal. This scandal led to a disciplinary suspension by the RvA (Raad voor Accreditatie) for EBN Certification and damaged its credibility towards the RVA. The disciplinary suspension made it necessary to create a plan of action on how EBN would try to prevent this type of misconduct on the short term and in the future. This plan was to be approved by the RVA otherwise EBN would face withdrawal of accreditation which would undeniably lead to the bankruptcy of EBN Certification B.V.. In order to answer the suspension and to restructure the company processes, owner Cees Quak appointed a new managing director in May 2013, Cock van Zwienen. Together they developed a plan and set extra strict controls on his clients. This action plan was approved and EBN could move further. However recently a new case raised attention because an auditor insisted on keeping his “own customers”. This lead to the suspicion of the auditor, and as a result EBN’s management decided to do an unannounced visit when the auditor was supposed to perform an audit at one of “his” customers. When the director arrived at the location there was no sign of the auditor. These two cases and other negative experiences with (non) performance by the auditors inspired EBN’s management, by this thesis, to explore the various tools to solve and more important to prevent performance related trust challenges among them and their unattended staff.

1.3 Thesis and Research Objectives

EBN certification B.V. is one of numerous companies that employ staff that mainly work without supervision. Account managers, work at home employees, truck drivers and auditors are all example of what will be further mentioned as a generic term “remote working employees”. All these employees need to be stimulated to ensure their productivity while being minimally monitored. They are managed and trained in a top down hierarchy; employees follow the instructions and example of the management. We can therefore conclude that new changes related to performances need to be ordered top down. According to recent theory, this can be done by combining preventive measures with controlling measures while making use of certain elements of (extrinsic) motivation in combination with the right degree of regulatory styles (Ryan and Deci, 2000). In order to meet EBN’s management need this research requires the identification of suitable aspects within (extrinsic) motivation and regulatory styles and how to successfully incorporate these into the company. If these are set up correctly, including the right tools and approaches, a solid up-down down-up and across trust relationship can be established. For the above mentioned reasons the choice is made to approach the problem from the management view.

Figure 2 Performance management tools

A solid trust relationship can be established by combining stimulating intrinsic and extrinsic motivation with a requisite regulatory style (Ryan and Deci, 2000).



The deliverable of this thesis is an arrangement of recommendations to realize the findings, while the objective of the thesis is to identify the current company processes, the basis of goal setting, and research on the topic of supervising unattended employees. The recommendations include top-down communication and framework tools. The recommendations are the result of the answers of the first three questions in particular, supported by the process model of the fourth question.

1.4 Assumptions and Limitations

This thesis will focus solely on the top down relationship, and the outcome will list recommendations for EBN's Management. The research and recommendations are focused on EBN Certification B.V. and are subject to the current situation and context. The recommendations are conditional to the organizational identity and culture. Efforts have been made to make the research more versatile so it can be applied to other organizations, by utilizing models and concepts, that are adaptable to different situations. The recommendations will be framed within the assumption of ethical limits confirmed by EBN's employees. Leadership style will be mentioned, but the impact of it will not be researched.

1.5 Research Design

1.5.1 Research Questions

This thesis requires recommendations to establish a solid trust relationship between the management of EBN and their (unattended) employees. By answering the first three questions, I will be able to answer the 4th question, which is ultimately the objective of the thesis report. (see figure 3 Questions flow)

Management 1: What is EBN's corporate identity?

The answer to this question will deliver a clarification on how the company actually is structured, managed, and will identify the company needs, limitation, strategy and shared values. The following theory and concepts will serve to structure the answer to this research question:

- McKinsey's 7-S Model
- A.T. Kearney corporate culture framework

Employees 2: What drives EBN's staff and their actions?

The answer to this question will address what motivates EBN's staff to take action, how their motivations could be stimulated, and how control would influence their motivation. The following theory and concepts will serve to structure the answer to this research question:

- Maslow's Hierarchy of Needs (profit organization staff)
- Self-determination Theory
- Control toleration

Environment 3: Who are the stakeholders and their influences?

The answer to this question will illuminate the different stakeholders and their interest or concern in EBN. The following theory and concepts will serve to structure the answer to this research question:

- Stakeholders Theory
- PEST Analysis
- CSR Corporate Social Responsibility Analysis

Process 4: What are the tools to prevent and or solve EBN's performance related challenges?

The answer to this question significantly adds to the objective of this thesis report. In order to consider the complete diversity of tools EBN Certification could potentially implement, the result and analysis of the previous questions should be contemplated together with the following theories and concepts:

- Drivers of change
- Locke's goal setting Theory
- Process flowchart

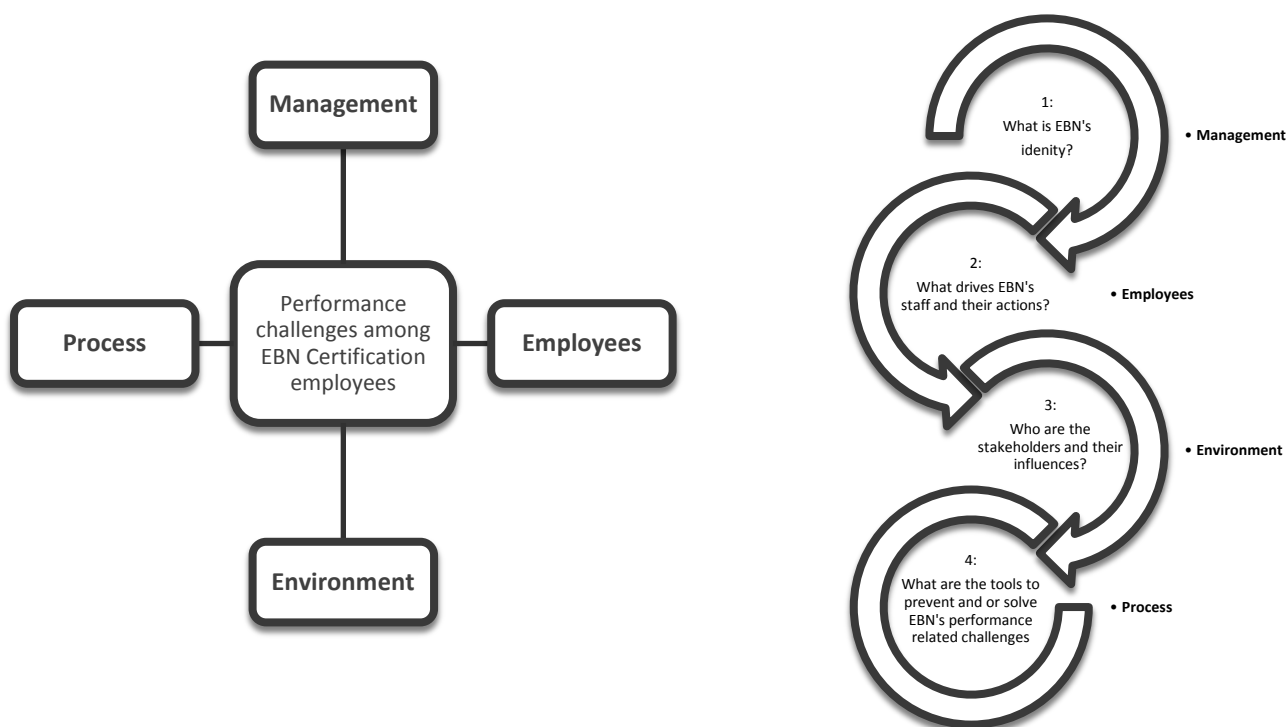
The outcome of these questions will result in the findings, conclusions and recommendations for EBN Certification B.V.

The request of the management is clearly stated, they would like by the means of this thesis to explore the various tools to establish a solid trust relationship with their staff. They would like to solve and more important to prevent performance related trust challenges among them and their unattended staff. The main question then arises;

- What are the various tools to prevent and or solve performance related challenges among EBN's unattended staff?

To answer this question four main research areas and their linked research questions need to be reviewed:

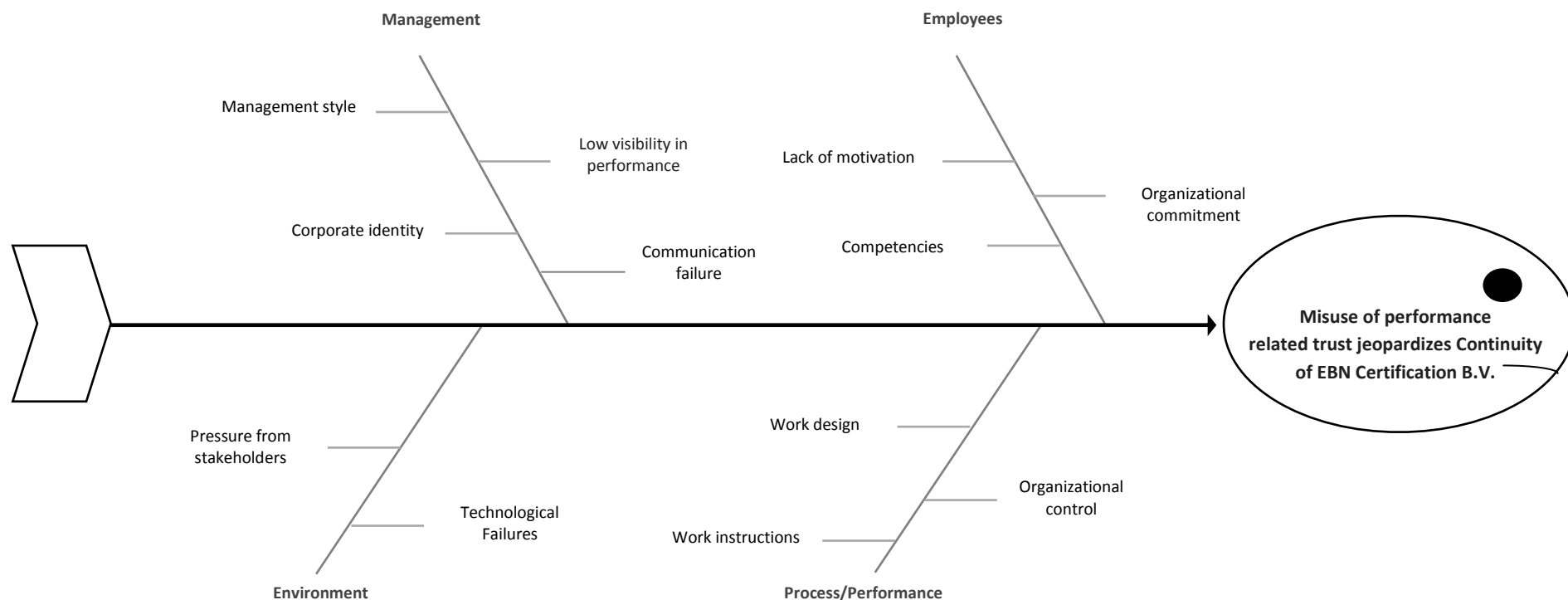
Figure 3 Questions flow



1.6 Ishikawa Diagram

The overall structure of the thesis is based on the earlier described four pillars of management, people, environment and process. In order to give direction towards the determination of the root causes of the actual problem a Ishikawa diagram is used. An Ishikawa diagram is a causal diagram develop by Kaoru Ishikwa and shows the potential causes related to a specific event. Out of an structured approach, potential causes are grouped into major categories to identify sources of variation and it leads to an orderly, easy-to-read format to diagram potential cause-and-effect. Relationships. In general the diagram indicates possible causes of variation in a process by increasing knowledge of the process by helping everyone to learn more about the factors at work and how they relate. For this thesis the Ishikawa diagram identifies areas where data should be collected for further study in order to come at suitable recommendations

Figure 4 Ishikawa Diagram



1.6.1 Ishikawa Diagram Defined

1.6.1.1 Management

Management Style

Leadership style is an important key element in the succession of creating a diverse organization climate. Therefore assessing the directors leadership styles of the organizations will determine the approaches undertaken. The most fitting leadership/regulatory styles and their impact on the corporate culture in order to enhance performance must be determined.

Low visibility in performance

A potential cause of the misuse of performance related trust is low visibility in performance of the auditors, e.g. lack of control. Therefore EBN's control mechanisms before, during and after an audit should be reviewed. Based on those findings, further suggestions will be given in the recommendations.

Corporate identity

The corporate identity and needs will influence all potential recommendations, so it's crucial to determine the companies and management's objectives in realizing the desired process performance. Elements to explore are the company's structure, identify its strategy and shared values and current efforts within the organization in order to prevent and correct performance challenges within the current standard operating procedures. (SOP's)

Communication failure

The information flows within the organization regarding performance output needs to be assessed. Defining the process clarity and goal setting communication will determine to whether the SOP are clearly defined within the organization.

1.6.1.2 Employees

Lack of motivation

Lack of motivation can be one of the most important drivers for misuse of trust. It is important to which extend the employees are motivated to enhance performance and are willing to cooperate for improvements. Therefore, motivation is a key issue to be analysed.

Competencies

Aligning the competence of the employees to the demands of EBN Certification can lead to prevention of trust related obstacles among employees. The competences to explore should involve education, experience, comprehension and ethics.

Organizational commitment

Working according company standards is only possible when the organizations have shared values with their employees. Therefore, determining these shared values will help to develop the roadmap for collaboration.

1.6.1.3 Environment

Pressure from stakeholders

To be able to get a complete overview of organisations and/or individuals that could influence EBN's staff and or their standard operating procedures, a stakeholders analysis need to be made.

Technological failures Technology is a potential cause for misuse of trust, depending on when during the SOP the trust breach originated. It can also be part of the solution, when preventive or corrective measures can be taken through atomization.

1.6.1.4 Process

Work Design

The work design, or SOP, could influence the attainability of the desired output by the employees. Therefore exploration of the process and identifying the timeframe the employees have to complete it, is crucial to identify tools to prevent or correct trust related performance challenges.

Organizational control

In line with the work design, the control mechanism before, during or after the SOP must be identified and more important, this thesis must determine where the organization lacks control over its employees (consistently). Improving these control mechanisms, influences the chances of staff misusing performance related trust.

Work instructions

The work instruction combines the work design and the (top down) communication concerning the work design. When done right, confusions which can lead to the (unintentional) breach of trust could be minimalized.

1.7 Thesis Structure

The thesis begins with an introduction of the theoretical foundations, founded on trust and the variables described in the Ishikawa Diagram. The aim of this chapter is to give the reader a general overview on the related variables to support the understanding of the thesis. Chapter 3, the methodology, provides detailed information about the methods used in order to conduct the research. Chapter 4 presents the findings regarding the research in the organization and answers the research questions presented in chapter 1. The conclusions of the research findings are described in chapter 5 followed up by chapter 6, a strategic implementation plan for EBN Certification. This thesis ends with a reflection on the IBMS competencies and personal experiences regarding the completing of this thesis.

1.8 Summary

As listed, different area's within EBN Certification will be identified and potential causes will be investigated. Management plays an important role in every company, and certainly needs to be investigated, specifically the way management influences the corporate identity and corporate culture, and related factors such as communication etc. Employees are the research topic, so they should definitely be reviewed, and in what ways they are (part of) the cause of the performance related trust issue's. Also the environment will be studied, and specifically which influence they have on the company. Lastly the process and the organizational control will be monitored and analysed.

2 Theoretical Framework

In this chapter, the theoretical foundations for the relationship between the variables management, employees, environment and process in relation to performance related trust will be presented. The literature discussed provides a theoretical insight on the issues regarding the main research problem. Each theme starts with the theory, models and concepts found, followed up with comparisons and the evaluation of the concepts chosen.

2.1 Introduction to Performance Related Trust Management

2.1.1 Trust

Trust is a key component of organizational relationships, and management's approach to the issue of trust is of academic and practical significance. A rapidly growing body of literature recognizes that trust represent a significant variable that influences organizational productivity (Kramer and Tyler, 1996; Lewicki *et al.* 1998; Mayer *et al.* 1995; Mayer and Davis, 1999; Prusak and Cohen, 2001). In similar vein, Aryee and his colleagues found that trust in the organization is related to work attitudes and job satisfaction (Aryee *et al.* 2002). However trust is domain specific (Zandm 1972), and therefore, we need to understand trusting behaviour within a specific context (Johnson-George and Swap, 1982; Zeffance and Connell, 2003). Salamon (2003) notes that within the organizational context, there is a correlation between managerial trust and organizational performance. Her research proved that employees who feel trusted by their organization become more willing to accept responsibility for their organization's performance. Her findings showed that collective felt trust among the employees led to the development of high responsibility norms, and that the employees' willingness to be accountable for the performance of their organization led directly to better sales and customer service (Salamon, 2003).

2.1.2 Performance

To perform is to produce valued results. A performer can be an individual or a group of people engaging in a collaborative effort. According to the *Theory of performance* the level of performance depends on several components, among them a level of knowledge, context of performance and personal factors (March and Sutton, 1997). While performance is different in every organization, they have in common that the standard for performance is set by management to obtain strategic business objective.

2.2 Management: Corporate Identity and Corporate Culture

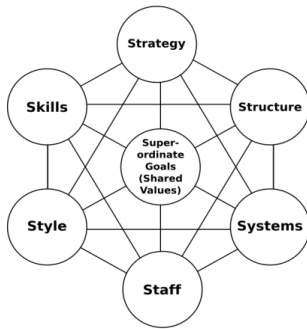
According to Abratt (1989), Gray and Balmer (1998), Olins (1990) and Van Riel (1997), corporate identity focus on culture, strategy, structure, history, business activity and business scope. Corporate identity is the mix of elements which give the organization their distinctiveness. And the key questions are who are we, what is our structure, strategy, business, reputation, performance, business and history. A significant part of the corporate identity comes from the corporate culture, and culture matters according to Markum Group (2012); Gaberman *et al.* (2011). A strong organizational culture is a business advantage that helps generate and maintain top-level performance. Cultures that supports the mission, goals and strategy of an organization serve to ease communication and coordination and provide a means for dealing with change and conflict when they arise. The impact of organizational culture on company performance cannot be overstated. Highly engaged staff improve customer service, generate more innovation, advocate more for their organization, deliver higher quality, have lower rates of absenteeism and stay with employers longer. The key to culture is understanding that the perceptions of the workforce are as significant in shaping behaviors as the formal mechanisms (Gaberman *et al.* 2011). According to Markum (2012) the assumptions and beliefs of employees drive behavior, and their collective behavior determine results. The results measure performance and indicate if strategic business objectives have been achieved (figure 5). To dissect both and compare the outcome, the McKinsey 7-s model structures the different internal aspects of an organization known as corporate identity while the A.T. Kearney corporate culture framework sheds light on the more abstract part of the corporate identity: the corporate culture.

Figure 5 Impact of Culture on result.



2.2.1 McKinsey 7-s model

The corporate identity tells a lot about EBN's corporate need; especially about what it's values are among other. It also describes the formal mechanism used within the company. This information is structured in the 7-S model and is characteristic for EBN and thus solely to be found within the organization itself. Whatever the type of change – restructuring, new processes, organizational merger, new systems, change of leadership, and so on – the model can be used to understand how the organizational elements are interrelated, and so ensure that the wider impact of changes made in one area is taken into consideration. The basic premise of the model is that there are seven internal aspects of an organization that need to be aligned if it is to be successful:



Model 1 McKinsey 7-S model

Placing Shared Values in the middle of the model emphasizes that these values are central to the development of all the other critical elements. The company's structure, strategy, systems, style, staff and skills all stem from why the organization was originally created, and what it stands for. The original vision of the company was formed from the values of the creators. As the values change, so do all the other elements.

Strategy: the plan devised to maintain and build competitive advantage over the competition.

Structure: the way the organization is structured and who reports to whom.

Systems: the daily activities and procedures that staff members engage in to get the job done.

Shared Values: called "superordinate goals" when the model was first developed, these are the core values of the company that are evidenced in the corporate culture and the general work ethic.

Style: the style of leadership adopted.

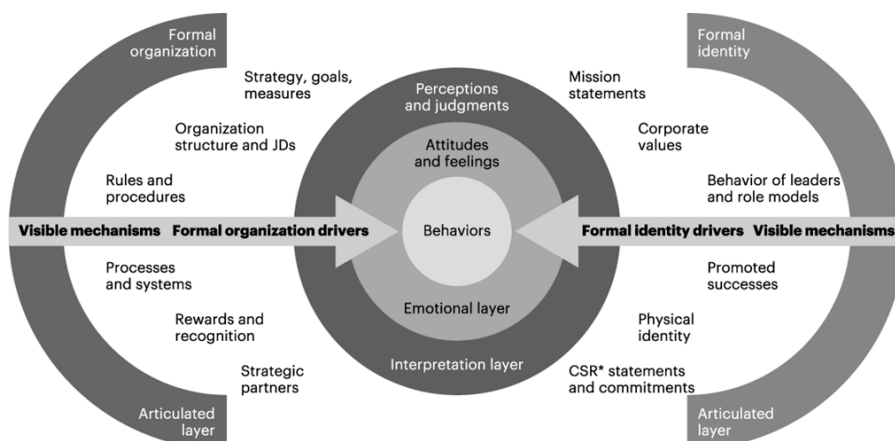
Staff: the employees and their general capabilities.

Skills: the actual skills and competencies of the employees working for the company.

2.2.2 A.T. Kearney corporate culture framework

At a visible level, corporate culture is defined by a range of formal mechanisms used to set direction, tone and pace. These mechanisms, which include the strategy, organization structure, rules, mission statements, values and role model descriptions, are designed and framed to encourage desired behaviours. Yet the link between formal mechanisms and desired behaviours is not a direct one. There is a complex set of interpretation and emotional filters that stand between them (see model 2). Presented with the visible components of corporate culture, employees will first interpret them and then formulate an emotional response before consciously or subconsciously deciding if and how to act on them (Mindtools 2014).

Model 2 A.T. Kearney corporate culture framework



2.2.3 Evaluating concepts Management

While the McKinsey 7-S model enables to structure the different internal aspects of an organization, which can be seen as the formal identity, the A.T. Kearney corporate culture framework sheds light on the more abstract part of the corporate identity: corporate culture, which includes assumptions and attitudes. While the different concepts complement each other, the A.T. Kearney framework also utilizes the findings of the McKinsey model to compose a complete overview on how the corporate culture impacts the behaviour of staff members.

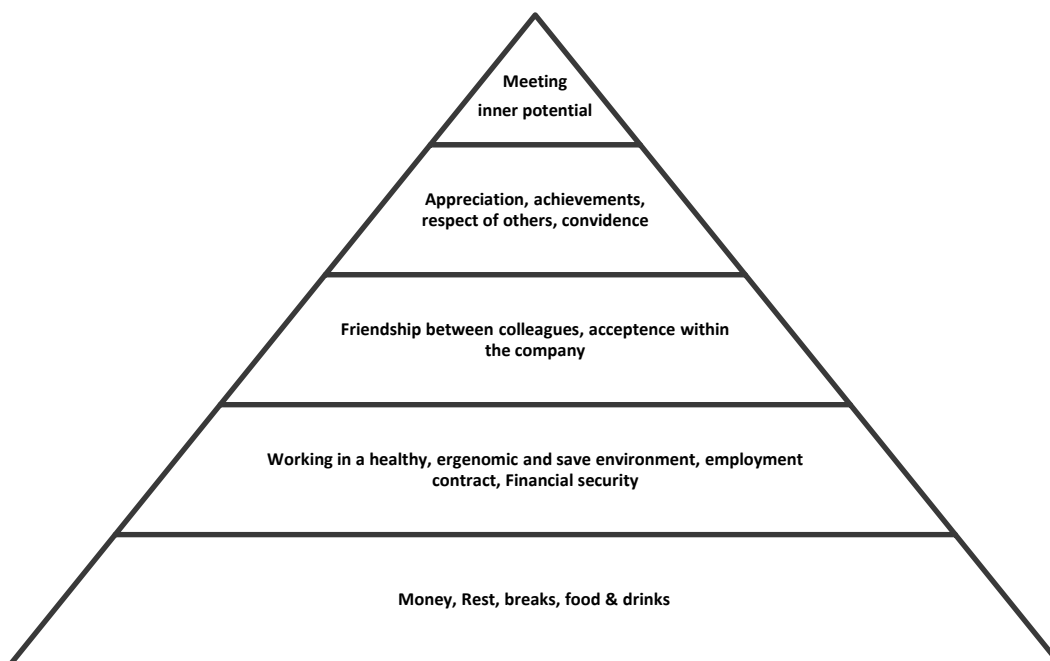
2.3 Employees: Human Resource

Especially now, in the uncertain economy of the 21st century, more than ever, organizations face the dilemma of becoming more effective by improving output performance without increasing costs. However human resources and the role they can play in meeting competitive demands are largely overlooked and even degraded by downsizing (Porter *et al.* 2002). Successfully managing human resources within companies and specifically within EBN can lead to a stronger staff compliance to the business objective. Therefore the needs of staff members and what drives their choices must be identified to be able to meet and motivate them. To characterize their needs the Maslow hierarchy will be used while the self-determination theory will enable to identify their motivation.

2.3.1 Maslow Hierarchy of Needs

Maslow's pyramid serves as an explanatory visualisation of the hierarchy of need for humans in general while this model translated the original into a model specifically for staff in a profit organisation. Applied, it will show how EBN's Management fulfil these needs for their staff (this can be found in subchapter 4.2.1.).

Figure 6 Profit Organization Employee Pyramid



1. Physiological - This involves being able to rest. And having their basic need met which is money.

2. Safety - This involves working in a safe environment, having the right aids such as a good chair and desk to work on as well as having the security of an employment contract and financial securities. Employees must feel that their jobs are secure. If a company lays off a lot of employees or doesn't communicate with employees about layoffs, employees may feel frightened of losing their jobs, which would mean no longer being able to meet their basic needs.

3. Belongingness & Friendship - Once basic needs and security needs have been met, employees seek to meet their needs for belonging and friendship. Employees must feel comfortable with their co-workers and their supervisors. Feeling part of the team, and being accepted as an individual within that team are important factors.

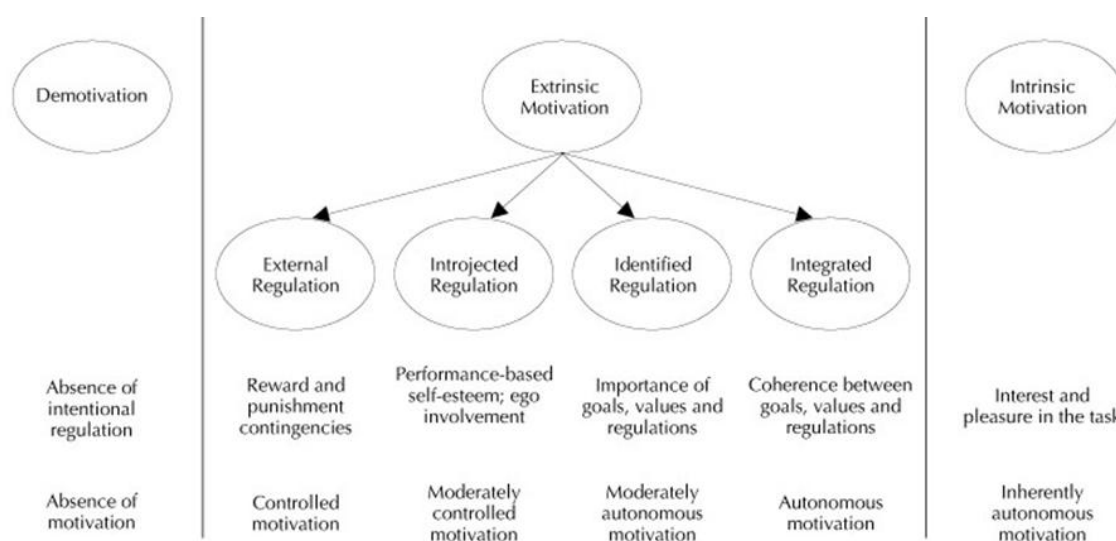
4. Self-Esteem - Making goals for themselves and trying to achieve them such as trying to get a promotion, or trying to get to the top. Working for your own benefits at times, earning respects by employees/colleagues, and feeling appreciated.

5. Self-Actualization - Employees who feel like they are productive and doing something worthwhile with their time tend to have higher self-esteem than those who don't. Self-actualization, the highest level of Maslow's hierarchy of needs, is an employee's need to feel like he is living up to his potential in life and is using his creativity and passion. Meeting inner potential is the ultimate goal, this involves fulfilment, having experienced a certain growth.

2.3.2 Self-determination Theory

Self-Determination Continuum (Drivers of motivation) is a macro-theory of human motivation and focuses especially on volitional or self-determined behaviour and the social and cultural conditions that promote it. This continuum model/theory visualises types of motivation with their regulatory styles. This model will be used for its supportive and clarifying character. This theory is included as part of the American Psychologist journal Vol. 55. (Ryan, R.M. and Deci, E.L. 2000).

Model 3 The Self-Determination continuum



In this model a subdivision is made into three areas: Demotivation, Extrinsic Motivation and Intrinsic Motivation. Demotivation applies to the absence of motivation. This involves doing things because they have to be done, but without any desire to perform them, or even seeing the use in why to do them. Extrinsic motivation applies to all external factors / measures to stimulate motivation, either controlled motivation or autonomous motivation. The third area; Intrinsic motivation associates with an actual interest and pleasure in the task.

2.3.3 Control toleration

Employees control toleration will be addressed by the semi-structured interviews by the means asking their opinion on potential control mechanism (these suggestions are made using the results of research of how other organization implement control mechanisms). These questions will be asked to both the auditors and the management. Also their suggestions will be requested to see where the need lies. The result of these interviews will support the findings in the recommendation chapter.

2.3.4 Evaluating concepts Employees

While Maslow's hierarchy of needs characterize the employee's needs, the self-determination theory enables identification of their motivation. Although both focus on two different aspect of people, they do complement each other by giving an understandable view of what triggers employees to do what they do.

2.4 Environment: Stakeholders

According to R. Freeman (2010) corporations have stakeholders that are groups and individuals who benefit from or are harmed by, and whose rights are violated or respected by, corporate actions. They can effect or be affected by EBN's actions, objectives and policies so to be able to get a complete overview of organisations and/or individuals that could influence EBN's staff and or their standard operating procedures, a stakeholders analysis needs to be made. To enable this search, the Stakeholder theory, PEST analysis and CSR theory will be used.

2.4.1 Stakeholders theory

The stakeholder's theory is a theory, which describes all stakeholders and divides them into two main divisions: Internal stakeholders and external stakeholders. The concept of stakeholders is a generalization of the notion of stockholders, who themselves have some special claim on the firm. Just as stockholders have a right to demand certain actions by management, so do other stakeholders have a right to make claims. The stakeholder theory is a conceptual framework of business ethics and organizational management, which addresses moral and ethical values in the management of a business. The stakeholder theory was first proposed in 1984 the book Strategic Management: A Stakeholder Approach by R. Edward Freeman and outlines how management can satisfy the interest of stakeholders in a business. Within the generalized stakeholders a division can be made into two parts: Internal stakeholders (within the company) and external stakeholders (relevant groups, outside the company) (Freeman, 2010).

Figure 7 Stakeholders Theory

Internal:

- Employees
- Manager
- Owner(s)

External:

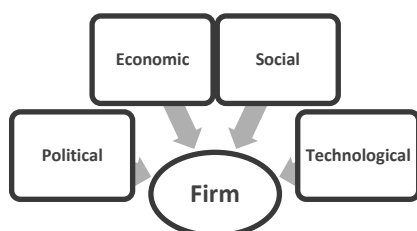
- Suppliers
- Society
- Government
- Creditors
- Shareholders



2.4.2 PEST Analysis

The PEST Analysis is a mnemonic, which in its expanded form denotes P for Political, E for Economic, S for Social, T for Technological. The PEST is chosen in contrary to the PESTLE whereby a greater subdivision of factors is made. The additional subdivisions: L for Legal and E for Environmental can be respectively well be accommodated into the Political and Social aspects of PEST Analysis. The PEST Analysis gives a bird's eye view of the firm's Macro environment from many different angles that one wants to check and keep a track of while contemplating on a certain idea/plan. The basic PEST analysis includes the following four factors.

Figure 8 Macro Environment PEST



- Political factors are basically to what degree the

government intervenes in the economy. Specifically, political factors include areas such as tax policy, labor law, environmental law, trade restrictions, tariffs, and political stability. Political factors may also include goods and services which the government wants to provide or be provided (merit goods) and those that the government does not want to be provided (demerit goods or merit bads). Furthermore, governments have great influence on the health, education, and infrastructure of a nation.

- **Economic factors** include economic growth, interest rates, exchange rates and the inflation rate. These factors have major impacts on how businesses operate and make decisions. For example, interest rates affect a firm's cost of capital and therefore to what extent a business grows and expands. Exchange rates affect the costs of exporting goods and the supply and price of imported goods in an economy.
- **Social factors** include the cultural aspects and include health consciousness, population growth rate, age distribution, career attitudes and emphasis on safety. Trends in social factors affect the demand for a company's products and how that company operates. For example, an aging population may imply a smaller and less-willing workforce (thus increasing the cost of labor). Furthermore, companies may change various management strategies to adapt to these social trends (such as recruiting older workers).
- **Technological factors** include technological aspects such as R&D activity, automation, technology incentives and the rate of technological change. They can determine barriers to entry, minimum efficient production level and influence outsourcing decisions. Furthermore, technological shifts can affect costs, quality, and lead to innovation (Faulkner, D.O. and Campbell, A. 2003 and marketingmixhub 2013).

2.4.3 Corporate Social Responsibility

To fully address the entire range of obligations business has to society, a definition of social responsibility must embody the economic, legal, ethical and discretionary categories of business performance. These four basic expectations reflect a view of social responsibility of businesses in an exhaustive manner. Model 4 shows how the social responsibilities can be categorized into the four groups. (The proportions simply suggest the relative magnitude of each responsibility).

Model 4 Corporate Social Responsibility model

Philanthropic Responsibility	<ul style="list-style-type: none"> • Philanthropic Responsibility - Being a good corporate citizen; Contribute resources to the community, improve quality of life.
Ethical Responsibility	<ul style="list-style-type: none"> • Ethical Responsibility - Being ethical; Obligation to do what is right, just and fair.
Legal Responsibility	<ul style="list-style-type: none"> • Legal Responsibility - Obey the law; Law is society's codification of right and wrong.
Economic Responsibility	<ul style="list-style-type: none"> • Economic Responsibility - Being profitable; this is the foundation upon which all others rest.

These four categories are not mutually exclusive, nor are they intended to portray a continuum with economic concerns on one end and social concerns on the other. Rather they are ordered in the figure only to suggest what might be termed their fundamental role in the evolution of importance, though all of these kinds of responsibilities have always simultaneously existed for business organizations, the history of business suggests an early emphasis on the economic and then legal aspects and a later concern for the ethical and philanthropic or discretionary motives embodied in it. The four classes are simply to remind us that motives or actions can be categorized as primarily one or another of these four kinds.

2.4.4 Evaluating concepts Environment

All three concept are chosen due to the equivalent to each other. The stakeholders theory identifies essentially EBN's direct influences, while the PEST Analysis enables analysis of the for the most part indirect influences. To add, the CSR (Corporate Social Responsibility) ladder, combines both and indicate the magnitude of responsibility.

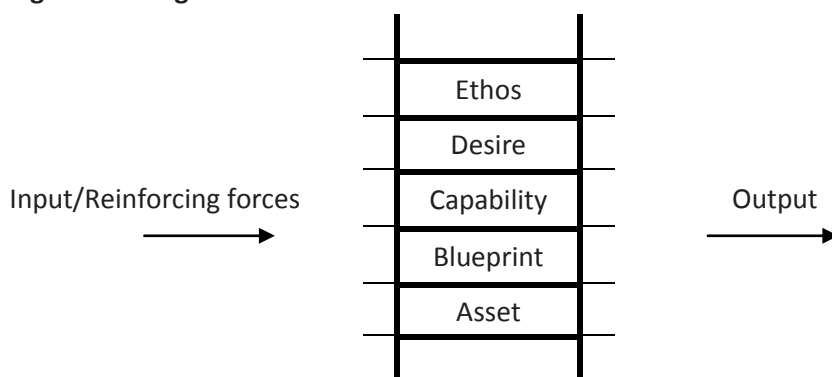
2.5 Process: Standard Operating Procedures

Process clarity in any team is very important to enable the smooth running of the task. If the team gets the process right, it will get the performance right. After the team has been given their task, responsibilities and performance goals, they are left to find ways to accomplish the task, moving it from start to finish and delivering the necessary results. Especially during changes within the companies, things can go haywire along the way and confusion can set in, but this can be helped with a clear process with definite action steps an clear performance goals (teambuilding portal 2009). To identify EBN's process and identify the relevant reinforcing forces, the Change ladder, Locke's goal setting theory and the Process flowchart will be used.

2.5.1 Drivers of change

To understand a consultative (process) problem, the change ladder can be applied. However the importance of the change ladder is less about the different aspects, and more around the deeper issues within each level. The ladder consists of Ethos, Desire, Capability, Blueprint and Asset. The ladder will have to determine what type of change is needed. The primary construct with the change ladder is that successful change must always be delivered by managing across all five levels. The goal is to ensure that reinforcing forces are acting across all five levels on the change ladder (Cope 2010).

Figure 9 Change Ladder Chart



Ethos - This is the core reason why a person, team or organization exists. For the organization it is the real (as opposed to the stated) values and culture. It is the ethos that drives behaviour.

Desire - Motivation that drives people to take action and to achieve something.

Capability - This refers to the skills, competencies and knowledge people have.

Blue print - This is the method by which a system is managed. Examples are strategic plans, processes, quality systems and personnel procedures.

Assets - Tool, plant piece or equipment to deliver a service.

2.5.2 Locke's Goal setting Theory

The process of goal setting is a powerful way of motivating people, and an effective tool of stimulating employees as manager. The Goal setting theory is generally accepted as among the most valid and useful motivation theories in industrial and organizational psychology, human resource management, and organizational behaviour. According to Dr. Edwin Locke, the relationship between how difficult and specific a goal is and people's performance of a task are in relation to one another. Dr. Locke (1990) found that specific and difficult goals led to better task performance than vague or easy goals.

The goal setting theory can be applied in firms between management and the employees, in order to stimulate employees to work towards one common corporate goal, rather than focusing on their individual interests. In order to be able to motivate employees a number of measures need to be taken into consideration:

Clarity - The extent to which the desired goal is clear and comprehensible is a critical factor in any corporate partnership. In order to be able to motivate employees, managers need to set measurable and unambiguous goals. When a goal is clear and specific, with a definite time set for completion, employees will focus less on the reason why that goal is set, instead of working on realizing them.

Challenge - One of the most important characteristics of goals is the level of challenge. Employees are often motivated by achievement, and will judge a goal based on the significance of the anticipated accomplishment. When you know that what you do will be well received, there is a natural motivation to do a good job. Rewards typically increase for more difficult goals. When employees believe that they will be well compensated or otherwise rewarded for achieving a challenging goal, it will boost the overall enthusiasm and drive to get it done.

Commitment - It is essential to create commitment amongst all participants when the process of goal setting is being implemented. Commitment towards certain aims can be enhanced by actively involving employees in the decision making process. However, this does not mean that every goal needs to be negotiated and approved by each employee. Instead, the desired goals should be consistent and in line with previous organizational concerns and expectations. Therefore, it is necessary to make an appropriate effort and acquire the point of view of all persons involved.

Feedback - In addition to selecting the right type of goal, an effective goal program must also include feedback. Feedback provides opportunities to clarify expectations, adjust goal difficulty, and gain recognition. It is important to provide benchmark opportunities or targets, so individuals can determine for themselves how they are doing. These regular progress reports, which measure specific success along the way, are particularly important where it is going to take a long time to reach a goal. In these cases, it can help to break down the goals into smaller chunks, and link feedback to these intermediate milestones.

Task complexity - The last factor in goal setting theory introduces two more requirements for success. For goals or assignments that are highly complex, it takes special care to ensure that the work does not become too overwhelming. People who work in complicated and demanding roles probably have a high level of motivation already. However, they can often push themselves too hard if measures are not built into the goal expectations to account for the complexity of the task. Therefore, it is important to do the following:

- Give employees sufficient time to meet the goal or improve performance.
- Provide enough time for the person to practice or learn what is expected and required for success.

2.5.3 Process flowchart

A flow chart or flow diagram is a schematic representation of a process. It is generally used to make it easier to visualize the process, or to be able to find errors in the process. Generally a flowchart contains a start point, end points, input, output, possible paths and decisions that lead to possible paths. These are displayed according to established conventions such as ISO. In 1985 ISO established the process norm: ISO 5807.

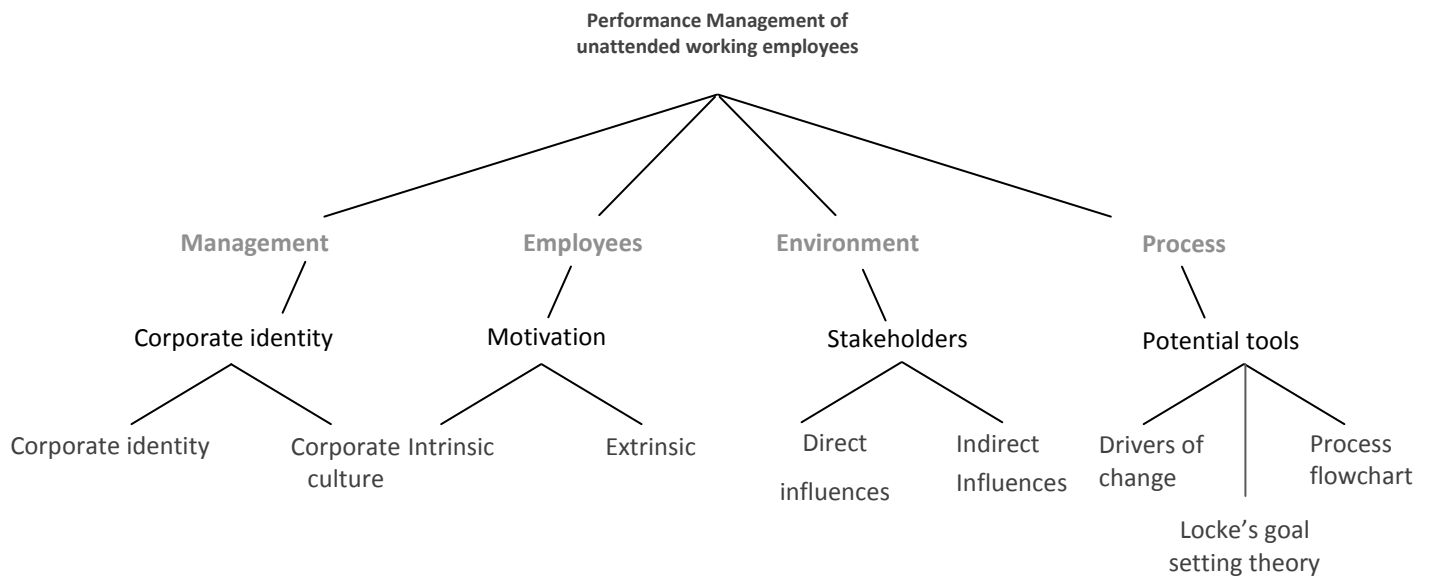
2.5.4 Evaluating concepts Process

To identify EBN's process structure and the factors to consider when EBN initiate changes, the process flowchart will be used to structure the current processes, The drivers of change will identify different reinforcing forces while Lockes goal setting theory will be used to review the requirements of successful goal setting. Even though they clearly cover different topics, they add to the understanding of how to deal with the different processes to obtain the organizational goals.

2.6 Relevance Tree

This study will answer the main question by focussing on the four main areas in the internal and external environment: - management, staff, competition and process; which are fragmented by twelve sub- areas.

Figure 10 Relevance Tree



2.7 Theoretical Structure

As an overview the theoretical structure is presented in figure 11

Figure 11 Theoretical structure

Fishbone diagram		Relevance tree	
Research Contingency Tree			
Management	Employees	Environment	Process
<ul style="list-style-type: none">- McKinsey 7-S model-A.T Kearney corporate culture framework- Semi-structured interview	<ul style="list-style-type: none">- “Maslow’s” Hierarchy of Corporate Needs- Self-determination Theory- Control toleration- Semi-structured interview	<ul style="list-style-type: none">- Stakeholders Theory- PEST Analysis- Corporate Social Responsibility	<ul style="list-style-type: none">- Drivers of change- Lockes Goal setting Theory- Process flowchart- Participant observation

2.8 Summary

This chapter addressed the theoretical basis for the thesis. While the McKinsey 7-S model enables to structure the different internal aspects of an organization, which can be seen as the formal identity, the A.T. Kearney corporate culture framework shed light on the more abstract part of the corporate identity: corporate culture, which includes assumptions and attitudes. While the different concepts complement each other, the A.T. Kearney framework also utilizes the findings of the McKinsey model to compose a complete overview on how the corporate culture impacts the behaviour of staff members.

While Maslow's hierarchy of needs characterize the employee's needs, the self-determination theory enables identification of their motivation. Although both focus on two different aspect of people, they do complement each other by giving an understandable view of what triggers employees to do what they do.

The stakeholders Theory identifies essentially EBN's direct influences, while the PEST Analysis enables analysis of the for the most part indirect influences. To add, the CSR (Corporate Social Responsibility) ladder, combines both and indicate the magnitude of responsibility. All three concept are chosen due to the equivalent to each other.

To identify EBN's process structure and the factors to consider when EBN initiate changes, the process flowchart will be used to structure the current processes, The drivers of change will identify different reinforcing forces while Lockes goal setting theory will be used to review the requirements of successful goal setting. Even though they clearly cover different topics, they add to the understanding of how to deal with the different processes to obtain the organizational goals.

3 Methodology

In this chapter the methodology used in order to conduct the research will be presented. This chapter discusses, the research strategy, data collection method, research questions, credibility of the research and the planning and execution of it. The chapter ends with a summary of the methodology.

3.1 Research Strategy and Data Collection

The research strategy is a General plan of how the researcher will go about answering the research questions. According to Saunders *et. al.*, (2009), different strategies can be applied for conducting a research. These involve: survey, case study, grounded theory, ethnography, action research, or archival research. Saunders *et al.* (2009) mention that the research questions inform the choice of research strategy, the choices of collection techniques and analysis procedures, and the time horizon over which the research project undertakes.

In order to answer all research questions, a combination of primary and secondary data is used. The research consist of a case study in order to gain understanding of the context of the thesis and to give an insight on the multiple variables within the focus groups. The research strategy chosen provides both context-specific recommendations and conclusions the corporation can use and data that is potentially generalizable to a wider range of corporations.

Secondary Data

The secondary data gathered, consists of policies within the organization and the theoretical framework developed for the subject related research. Theoretical (literature) knowledge is obtained through (academic) journals, reports and (study) books. These sources are chosen for the reason that they involve relevant topics such as: managing staff, ethical decision making, change, commitment, motivating staff among other relevant subjects. EBSCO host provided by the Hogeschool Rotterdam is the main source of finding relevant articles on the web.

Primary Data

The primary data collection consists of semi-structured interviews and participant observations on the audit work field. The description of the observations will be explained in 3.3. Semi-structured interviewing is considered a qualitative research technique. It requires intensive individual interaction with interviewees in order to explore the perspective on a particular subject. This approach is appropriate due to the sensitivity of the topic and detailed information that needs to be explored about the thoughts and behaviour of the interviewees. Due to these reasons, a survey would not have been appropriate and reveal the information needed in order to identify the problems regarding the topic performance related trust.

In order to conduct the semi-structured interviews, a process needs to be undertaken. This process consists of two main identifications: research stakeholders' identification and the Identification of the information needed from each stakeholder. The identification of the steps of this process are explained further in this chapter.

In order to provide the most detailed information from the persons interviewed, it is important to make the interviewee feel comfortable and show interested in the answers given. In relation to the questioning method, open questions need to be asked to avoid yes/no answers. Using appropriate body language and repeating the answers given in order to check their personal opinions is important. Silences are not necessary to be filled, since they allow the interviewee to think and come with additional information.

The qualitative data will be collected from the semi-structured interviews. The context of this research deals with management, trust and corporate culture among other things. The variety of the context and dealing with people makes it easier to create a clear insight when semi-structured interviews are taken. Also the ability to ask questions in-depth, to different stakeholders, creates a broad outcome looked into from various perspectives. Therefore, a qualitative approach is suitable for this research.

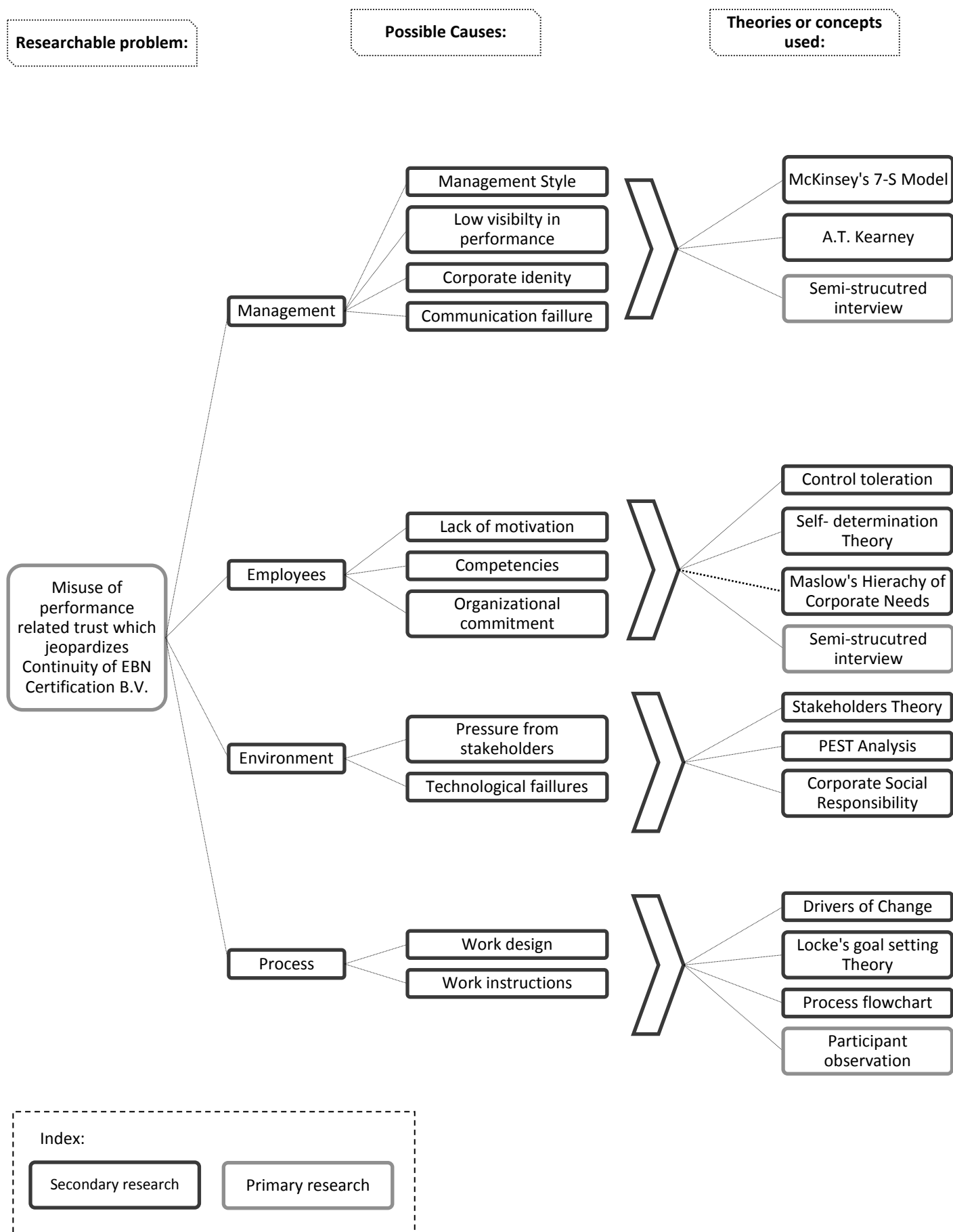
Table 1 Philipsen Research Contingency Tree

This table gives an overview per research area of potential causes which concepts and theories are used and more importantly why this model is used and what is being analyzed.

Management	Employees	Environment	Process
Research Question 1: What is EBN's corporate identity?	Research Question 2: What drives EBN's staff and their actions?	Research Question 3: Who are the stakeholders and their influences?	Research Question 4: What are the various tools to prevent and or solve EBN's performance related challenges?
Theories/Concepts to be used (see figure 3 Theoretical structure for explanation of theories)			
-McKinsey's 7-S model -A.T. Kearney corporate culture framework	-“Maslow's” Hierarchy of Corporate Needs -Self-determination Theory -Control toleration	-Stakeholders Theory -PEST Analysis -CSR Analysis	-Process flowchart -Drivers of change
Methods and references			
Secondary data by: -Review of academic literature -Organization's data Primary data by: -Semi structured in-depth interview with EBN staff.	Secondary data by: -Review of academic literature -Organization's data Primary data by: -Semi structured in-depth interview with EBN staff.	Secondary data by: -Review of academic literature and -Industry and government publications	Secondary data by: -Review of academic literature -Documented company data Primary data by: -Participant observation
Reasoning and references for this methodology			
The corporate identity tells a lot about EBN's corporate need; what it's values are among other. A.T. Kearney's corporate culture framework will give a description of how EBN's Corporate culture is formed. McKinsey's 7-S model serves to make an internal analysis of EBN' Certification B.V. and tells that attention on all elements of this model must be made when proposing changes as these elements are all interrelated.	To get an insight in what triggers the employees the Self-determination Theory will be used for its supportive and clarifying character. This theory is included as part of the American Psychologist journal Vol. 55. Control toleration of EBN employee on possible performance tools will be needed to take into consideration when designing the implementation plan. This will be measured during in-depth interviews. Maslow's theory will serve as a model to structure these needs and is mentioned in academic literature. The obtained information will be validated by the interviews with EBN's staff	Different stakeholders take part of- or surround's EBN, and exercise either authority or influences EBN in other ways. If changes within the company needs to be made, a clear insight is required to take in account the effects on them. The Stakeholders Theory is a supportive model, whereas the PESTLE Theory will be used as a structural model to get a clear insight to EBN's environment.	To answer this question the current processes within EBN needs to be identified. Therefore a participant observation with EBN staff will support the documented process flowchart. To support the implementation plan, the drivers of change theory and Lockes goal setting theory will support the implementation Plan.
Unit of Analysis			
Organization of EBN certification B.V.	Motivational reasoning of EBN's auditors	Stakeholders influences	Auditing process
Unit of Observation			
Management and employees of EBN Certification	Management and employees of EBN Certification	Stakeholders	Management and employees of EBN Certification

3.2 Methodology Relevance Tree

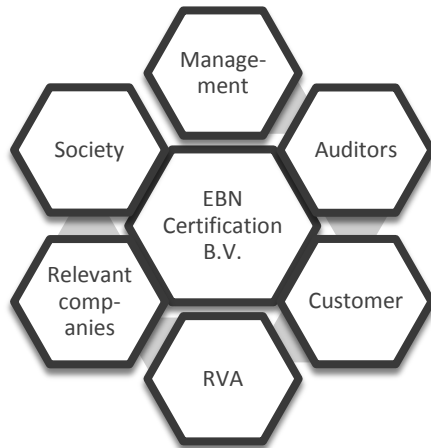
- Figure 12 Relevance Tree



3.3 Research Stakeholders identification

In order to conduct a solid research, all research stakeholders (organisations and/or individuals) need to be identified since they can effect (or be affected by) the outcome of research.

Figure 13 Research Stakeholders



EBN Certification B.V. - EBN Certification is placed central since the research is done for EBN Certification. A description of the company can be found in chapter 1.1 . It's influence on the research is substantial, since EBN Certification is the research facilitating company. The research strategy and the recommendations of the research should be tailored to the core business of EBN Certification.

Management - These are the individuals within EBN Certification B.V., that have a form of authority within the company. They form the organization and coordination of the activities of a business in order to achieve defined objective. EBN's management consist of the owner Cees Quack, the General Director Cock van Zwienen, and is supported by Quality Manager Natasja van Marle and Office manager Connie de Boom. Their influence on the research is considerable since they are the ones creating corporate policy and organizing, planning, controlling, and directing an organization's resources in order to achieve the objectives of that policy. The recommendations resulting from the research should be fitting in the managements vision and mission.

Auditors - These are part of EBN's employees who are responsible for executing audits at third parties and drafting a sound certification advice. Their job function requires that they are highly ethical, impartial, fairly and morally strong. They are subjected to the research, and by that means of great importance to the thesis.

RVA - The Accreditation Council Foundation is designated as a national accreditation body on the foundation of 'Wet aanwijzing nationale accreditatie-instantie (Wanai) and is the only one in their kind, i.e. a Monopoly. The RVA executes audits and authorize accreditations for certification institutions such as EBN Certification B.V. The RVA is a great influence to the thesis and to the thesis company as the RVA has the absolute right to withdraw EBN's accreditation and EBN therefor carries out under the auspices of the RVA. This would inevitably lead to discontinuation of EBN Certification, as to perform EBN's core business, an accreditation is required. This means that the thesis recommendations should in any case be conform the directive and regulations set by the RVA.

Relevant companies - These are companies that are interesting for the quality of the research. Their common characteristic is remote working employees and/or difficult to monitor work performance due to the nature of their job. Examples are traveling account managers and truck drivers. Their influence on the thesis is that their experiences can suggest performance management related solutions for EBN Certification.

Customer - The customers can be identified as the audited companies and the individuals within those companies. These are mainly middle and small businesses in the contracting sector. The effect the client can have relevant to the thesis is a refusal of the observant being present at the audit (which is necessary for the participant observation).

Society - Society can be accommodated by the PEST analysis. This can be found in chapter 4 and in chapter 2.4.2. The impact of society in general on the thesis are the ethical limits it can exert on the recommendations and implementation plan.

3.4 Semi-structured Interview

In general for semi-structured interviews, the researcher will have a list of themes and questions to be covered, although these may vary from interview to interview. This means that you may omit some questions in particular interviews, given a specific organisational context that is encountered in relation to the research topic. The order of questions may also be varied depending on the flow of the conversation. On the other hand, additional questions may be required to explore your research question and objectives given the nature of events within particular organisations. The nature of the questions and the ensuing discussion mean that data will be recorded by audio-recording the conversation or perhaps note taking (Saunders *et al.* 2009).

Semi-structured Interview research object

For the semi-structured interviews a total of 11 interviews will be obtained. These interviews will be done face to face with primarily EBN's employees and employees of relevant companies, such as an account manager. These interviews will be necessary to measure employee toleration level in relation to controlling mechanisms. All interviews will take approx. 20 minutes and will take place where the interviewee is located. For EBN employees interview will take place at either EBN office, or at the auditors gathering. Interviews will be recorded to ensure reliability. The basis for the semi-structured interviews are the questions as presented in appendix I. An example of a transcript is given in appendix II.

EBN

1. EBN Certification's Managing Director Cock van Zwienen (*Approx. 10 open questions semi - structured*)
2. EBN Certification's Office manager Connie de Boom (*Approx. 10 open questions semi - structured*)
3. EBN Certification's Quality manager Natasja van Marle (*Approx. 10 open questions semi - structured*)
9. 6 EBN Certification auditors, both freelance workers and contract workers (*Combination of closed questions in combination with open questions scattered during the participant observation (discussed in chapter 3.4) but structured by preset themes.*)

Other companies

11. 2 Employees of other companies that deal with difficult to monitor work performances (remote working employees), of which a Sanoma Media account manager and a waste collection truck driver. (*Approx. 10 open questions semi – structured*).

3.5 Participant Observation

In general, participant observation is a technique in which the researcher attempts to participate fully into the lives and activities of the research subjects and thus becomes a member of the subjects' group(s), organisation(s) or community. However, within this category, there are four different roles the observer can play: complete observer, complete participant, observer as participant, participant as observer (Saunders *et al.* 2009).

Participant as observer

For the thesis, the observational role is chosen. In the participant-as-observer role, the researcher takes part in and observes activities in the same way as the 'real' research subjects. The researcher's identity as a researcher and research purpose is clear to all concerned.

Participant observation research object

For the Participant Observation, six auditors will be joined on their job. Their conformity to the process flowchart will be monitored, as well as how they implement their audit processes, from the moment they enter their client's location, until they leave the location. This will establish a view on what their work entails and potentially where control mechanisms or other improvements can be inserted. During this observation, the semi-structured interviews will take place (see chapter 3.4).

3.6 Data collection, risk and validity

3.6.1 Advantages and disadvantages secondary data

Advantages

According to Saunders *et al.*, advantages relevant for the thesis for retrieving secondary data are:

- + **Fewer resource requirements**
For many research questions and objectives, the main advantage of using secondary data is the saving in resources, in particular time and money (Ghauri and Grønhaug 2005).
- + **Unobtrusive**
Already collected data may be of a higher quality because of the advantage of imperceptibility similar to that as eavesdropping brings, which is beneficial in sensitive situations (Cowton 1998).
- + **Comparative and contextual data**
Often it can be useful to compare primary data collected with secondary data. This means that findings can be placed within a more general context.
- + **Can result in unforeseen discoveries**
While exploring secondary data, one can detect new material which can be relevant and useful to the research.

Disadvantages

According to Saunders *et al.* relevant disadvantages are:

- **No real control over data quality** - Although many of the secondary data sets available from governments and data archives are of intensely high quality, this is not always the case. For this reason, data sources must be evaluated carefully.
- **Data collection purpose may not match thesis' needs** – Data may have been collected for a specific purpose that differs from this research. The outcome of this data could be influenced by the purpose and equivalence should be evaluated. Semi-structured and in-depth interviews provide the opportunity to 'probe' answers, where interviewees can explain, or build on, their responses.

3.6.2 Advantages and disadvantages qualitative interviews

Advantages

According to Saunders *et al.*, advantages of qualitative interviews are:

- + **Ensure purpose of the research**
To understand the reasons for attitudes and opinions of the research participants, a qualitative interview is necessary .
- + **Establishing personal contact**
Because of the delicate nature of the topic, it is important to reassure the interviewee which can be easier done by personal contact. Also The response rate is higher in a personal interview than it is with a survey.
- + **ensuring completeness of the process**
To ensure completeness in time, an interview gives more control due to the personal character.

Disadvantages

According to Saunders *et al.* disadvantages of qualitative interviews are:

- **Can be time consuming**
To method to collect the data is per person or per small group, whereas a survey can be distributed to large numbers at a time, without necessarily invest time in personal contact. The processing method is far more complex than when the data collection is done with a survey, where the answers (data) are clearly defined.
- **Can influence data collection**
The manner in which the interviewer interact with the interviewees and asks questions will influence the data collection, which can make the data unreliable. Also misinterpretation of both the interviewer and the interviewee can influence the data reliability.
- **Mass of information**
Analysing results is subject to the researcher and therefore is subjective and selective, where a survey with clearly defined answers is little to not subjective to the interpretation of the researcher.

3.6.3 Advantages and disadvantages Participant observation

According to Saunders *et al.* advantages of participant observation are:

- + **It heightens the researcher's awareness of significant (social) processes** - It can be very useful to create a general view of what is going on.
- + **While at the location, multiple relevant questions can be asked** - At the spot questions can be asked by the researchers which would not have been relevant to ask at another place and time.
- + **Virtually all data collected are useful** - Due to the mass of information, a good overview can be obtained.

According to Saunders *et al.* disadvantages of participant observation are:

- **It can be very time consuming** - to observe a certain situation the observer needs to be present the entire time.
- **The closeness of the research to the situation being observed can lead to significant observer bias** - The researcher can develop certain bonds with individuals which can influence the result. Also due to the closeness to the situation itself the researcher can develop own opinions on how things should go.
- **Data recording is often very difficult for the researcher** - Due to the amount of information obtained and the length of the observation and the often multidimensional character information, recording through voice recording, video recording or note taking can be difficult.

3.6.4 Overcoming data quality issues

Preparation – In order to group the full potential of the advantage and minimize the risks, preparation is key in obtaining data of good quality. Sufficient knowledge about the research topic, organizational and situational context is needed. The ability to draw on this type of information in the interview should help to demonstrate credibility, assess the accuracy of responses and encourage the interviewee to offer a more detailed account of the topic under discussion. Part of the preparation and execution phase are specific areas which needs intensive attention:

- Opening the interview;
- Using appropriate language;
- Questioning; (will be discussed below)
- Listening;
- Testing and summarising understanding;
- Recognising and dealing with difficult participants;
- Recording data (will be discussed below)

Questioning – Questioning will be phrased clearly, so that the interviewee can understand them, and will be asked in a neutral tone of voice. Easterby-Smith *et al.* (2008) point out that the use of open questions should help to avoid bias. This can then be followed up by the use of appropriately worded probing questions. The use of these types of questions will help you to explore the topic and to produce a fuller account. Long questions or those that are really made up of two or more questions should also be avoided if you are to obtain a response to each aspect that you are interested to explore (Robson 2002). Questions should also avoid too many theoretical concepts or jargon since your understanding of such terms may vary from that of your interviewees.

In order to achieve good qualitative and effective interviews and responses, interviews will be reviewed and tested by the director Cock van Zwienen, who has extensive experience as a researcher on University and in his career as auditor.

Broad sample frame - The sample frame contains a broad range of employees, such as the perspective of the director who has a general overview, but also the office manager who has a good perspective of the activities and progress of auditors. This creates a broad and less biased perspective. For the observation and auditors with broad backgrounds are selected, such as freelance versus contract workers, and employees working for EBN for a longer time versus relative newer employees with probably experiences with other Certification Organization's.

Appearance - Appearance may affect the perception of the interviewee. Appearance should be professional and in line of the person whom is being interviewed. When done wrong, the resulting bias may affect the reliability of the information provided.

Reinsuring research subject (interviewee/ auditor)

The research subjects will know on forehand that I will be interviewing or joining them on their audits, for the purpose of my thesis, and I will emphasize that my thesis focuses on motivating staff but without further notice on the subject to ensure natural behaviour which ensures reliability.

Recording interviews - Qualitative data through interviews and direct communication are reliable data particularly when recorded. Some of the advantages are allowing interviewer concentration on questioning and listening, and allow accurate and direct quotes. Therefore, all individually planned interviews will be audio recorded and can be listened back in order to guarantee the reliability of the data. However recording data also has disadvantages; according to Saunders *et al.* it can affect the effect some interviewee responses and reduce reliability and the time required to transcribe the audio recording is not doable on a large time lapse as would be the case during the participant observation. Therefore the interviews for the auditors, which will be scattered during the participant observation, will not be recorded, but instead, notes will be taken, which is made possible due to the scattered question asking.

3.6.5 Planning

Week 12-15

During weeks 12-15 the following interviews were planned. These were planned first, since based on these findings, more specific questions can be asked to the auditors.

- EBN Certification's Managing Director Cock van Zwienen (*Approx. 10 open questions semi - structured*)
- EBN Certification's Office manager Connie de Boom (*Approx. 10 open questions semi - structured*)
- EBN Certification's Quality manager Natasja van Marle (*Approx. 10 open questions semi - structured*)

Week 14-16

During week 14-16 the following interviews and participant observations were planned. These were planned based on the schedule of the auditors. The interviews are a result of the previous interviews conducted with EBN's Management.

- 6 EBN Certification auditors, both freelance workers and contract workers (Combination of closed questions in combination with open questions scattered during the participant observation (*discussed in chapter 3.4*) but structured by pre-set themes).
- 2 Employees of other companies that deal with difficult to monitor work performances (remote working employees), of which a Sanoma Media account manager and a waste collection truck driver. (*Approx. 10 open questions semi – structured*).

All interviews will take approx. 20 minutes and will take place where the interviewee is located. For EBN's backoffice employees the interviews will take place at, the EBN office in Capelle a/d IJssel, for the auditors interview/participant observation the location will be at the customer's location or afterwards.

3.6.6 Execution

The time frame from the interviews deviates from a minimum of 5 minutes to 45 minutes per interviewee. Ten interviews were conducted from EBN Certification backoffice staff and auditors. The locations varied from the office in Capelle a/d IJssel to different locations at EBN's Customers. The sample target for EBN Certification back office staff is met. These interviews were realized according to the, planning displayed earlier in this chapter. The planning of the auditor's participant observation however could not all have been executed within two weeks due to the availability of the employees audit location, however an opportunity arised to conduct a participant observation during an RVA audit, which proved to be very insightful.

3.7 Summary

Semi-structured interviews will be created, taken into consideration the literature found on the research variables, presented in the Ishikawa Diagram. To assure the reliability and validity of the research, the director of EBN Certification will review the interview topics and other necessary preparation will be made. As well as the interviews, observations of EBN's auditors will take place. The following chapters present the findings regarding the research in EBN Certification and among its employees.

4 Research Findings

In this chapter, the applied findings of the theory and concepts used, are presented per main area: Management, Staff, Environment and Process. Per main area, a conclusion of the findings per sub areas e.g. the potential causes, are given. The chapter ends with an overall summary.

4.1 Management

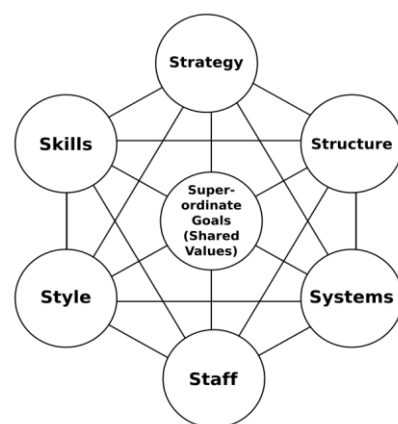
What is EBN's corporate identity?

As mentioned in 1.6.1.1 Management can be a key cause of misuse of trust within the organization. An unsuitable management style, lack of visibility in staff performance, communication failure and in a greater respect; the corporate identity are all possible causes within the factor of management and are to be assessed in this chapter. Models and concepts to structure the findings of these possible causes within this factor of management are: McKinsey's 7-S model and A.T. Kearney's Corporate Culture framework. These will be supported by the findings of the semi-structured interviews with EBN's Management and employees. Reasoning for these concepts is listed in table 1 Philipsen contingency tree and in the sub chapter 2.2.3.

4.1.1 McKinsey 7-S model

Model 1 McKinsey 7-S model

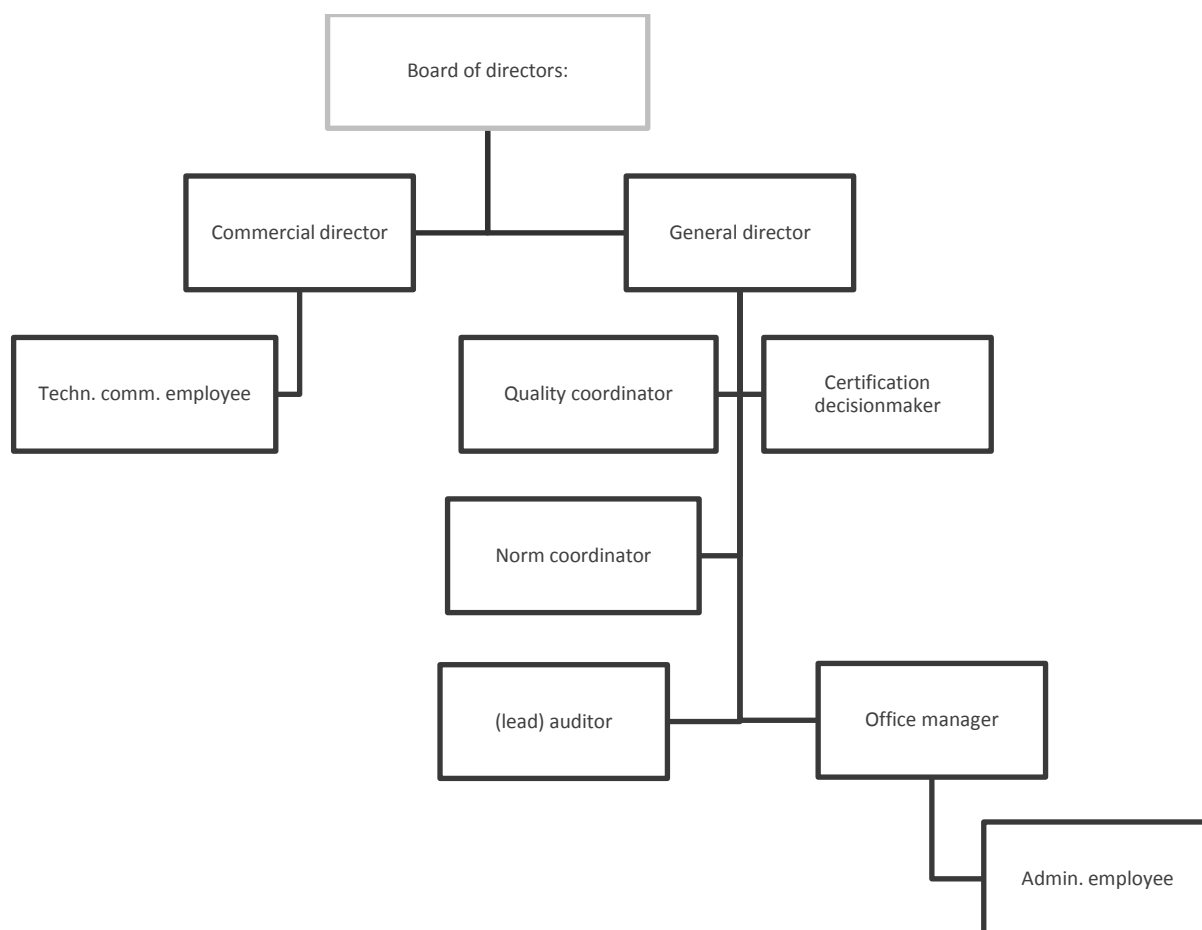
The corporate identity tells a lot about EBN's corporate need; what its values are, and such. This information is structured in the 7-S model and is characteristic for EBN and thus solely to be found within the organization itself. This model is implemented to understand how the organizational elements are interrelated. The basic premise of the model is that there are seven internal aspects of an organization that need to be aligned if it is to be successful. Placing Shared Values in the middle of the model emphasizes that these values are central to the development of all the other critical elements. EBN's structure, strategy, systems, style, staff and skills all stem from why the organization was originally created, and what it stands for. The original vision of the company was formed from the values of the founders. As values change, so do all other elements.



Strategy: EBN's vision is to be market leader in the quality management certification field. To obtain that goal, EBN Certification distinguishes itself from other certification bodies in several ways, for example by good accessibility. EBN makes it a priority to be easily accessible by phone during the workday even during their staffs' lunch breaks. Also, incoming email communication is answered within two working days. Due to the size of the backoffice, the customer contact is personal, and staff can be referred to, when needed. This also contributes to the customer friendliness of the company by which EBN is able to distinguish itself. Another way EBN differentiates itself from competing certification bodies, is to be goal and solution oriented. They are respectful to individuals and their management system and think along with the customer. EBN has a flexible attitude towards their customers, while maintaining their focus on ensuring that their clients conduct their business activities in accordance with applicable laws and regulations and industry regulations and thereby reduce risks and improve business performance. By dedicating to this strategy, EBN's strive to obtain it's vision to become market leader.

Structure: EBN Certification is a private company (B.V.) with one location in Capelle a/d IJssel. As a result, decisions are made centralized. The company is owned by Cees F. Quak and managed by Cock van Zwienen. Within the company, a clear division can be made: On one hand the backoffice and on the other hand auditors. The backoffice handles the contact with the customers, and set the planning, while the auditors are the ones actually visiting and perform the audit at the customer whereupon the auditor's report to the backoffice. In the following chart the organizational structure is shown per position (more than one employee may occupy the mentioned position).

Figure 13: Organization chart of EBN Certification B.V.



Certification Decisions are taken by a competent certification decision maker. The certification decision maker evaluates, possibly assisted by an expert auditor, whether the entire audit process (administrative and substantive) was carried out in accordance to the procedures set out by EBN and whether or not the nomination for certification by the lead auditor was justified.

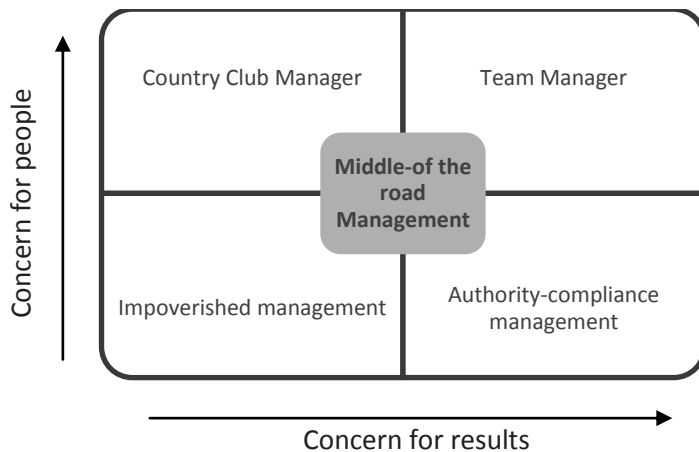
Systems: EBN Certification has a management system that meets the requirements set out in ISO / IEC 17021:2011. Furthermore EBN's staff work with the integrated software System; Synergy, which allows access to vital business processes. EBN also has a documented process management system which contains four main groups: management, recourses, realisation, measure and improvement. Other system documents are: regulations, (job) descriptions, forms, standards and work instructions.

Shared Values: The core values of the company which are evidenced in the corporate culture and the general work ethic are:

- Flexibility;
- Customer focus;
- Pragmatic approach where objectivity is guaranteed;
- Quality by i.a. the use of expert employees;
- Prevention of conflict of interest.

Style: According to both the general director and EBN's staff, the style of leadership adopted by EBN's General Director, is classified as a Middle of the Road manager with moderate concern for production and moderate concern for people, driven by a bureaucratic/democratic decision-making style. The personal preference of the corporate decision making style of the G.D. is democratic however due to the regulated nature of the company, the bureaucratic style is forced upon him (Mullins 2007; Blake and Mouton 1964).

Model 3: Blake and Mouton's Managerial Grid: A Model of leadership Style



- Impoverished Management: Very little concern for productivity or people
- Country Club Management: Very great concern for people but very little for productivity
- Authority – Compliance Management: Great concern for productivity & very less concern for people
- **Middle of the Road Management: Medium concern for both productivity and people**
- Team Management: High concern for both people and productivity

Staff: The current and new employees are subject to the job profile drawn up by EBN's Management. Depending on their position, different minimum requirements are pre-formulated. The auditors for example are subject to desired personal characteristics (which are abstract and difficult to assess) and position/competency requirements (which are more concrete). During the selection procedure, both are reviewed. Unfortunately, the employees are not aware of the personal characteristics requirements so they cannot act upon it consciously.

Skills: the actual skills and competencies of the employees working for the company are listed below:

Requirements Personal Characteristics

The following desired characteristics are evaluated through the Orientation Interview and the Practical Assessment:

- | | |
|---|---|
| • Ethics and integrity | • Persistent |
| • Impartial, fair, honest and discreet | • Decisive |
| • Openness of mind | • Decisions by taking actions or by capturing / expressing an opinion |
| • Diplomatic | • Act independently and independence |
| • Tactful in dealing with others | • Professional |
| • Collaboration capability | • Morally courageous |
| • Effectively and successfully interact with others | • Organized |
| • Perceptive faculty | • Pragmatic and problem solving |
| • Actively aware of their surroundings and activities | • Focused on usefulness and usability |
| • Versatile | • Customer focus |
| • Flexible | • Strives for customer satisfaction |

Requirement Competencies

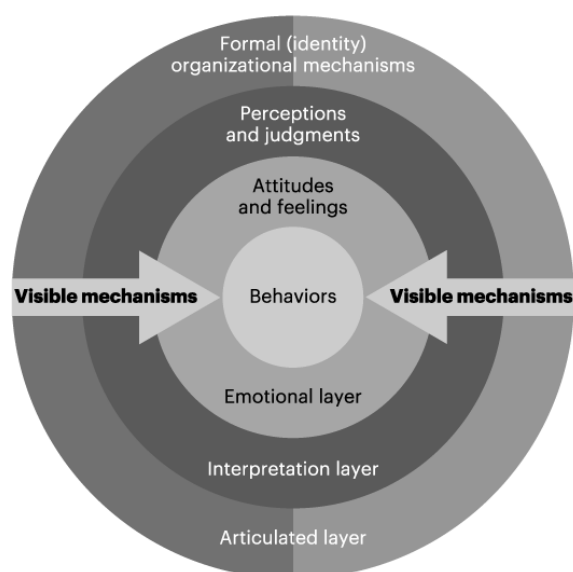
An overview of the competency requirements and how they are evaluated are listed below.

General Lead auditor knowledge and skills	Measuring instrument
Minimum MBO level of working and thinking	Assessed by Diploma
Knowledge of general management practices	Assessed by Diploma + C.V.
Knowledge of audit principles, procedures and techniques	Assessed by Diploma + Audit log + Practical assessment
Knowledge of general certification related management standard and normative documents	Orientation interview + Knowledge test + Participation "harmonisatie" meeting
Knowledge about EBN processes	Participation in staff interact + Participation in the annual meetings of "harmonization"
Good language skills; can communicate with and at different levels within the organization	Orientation interview + Practical assessment
Good command of the Dutch language in speech and writing	CV + Application letter + Orientation interview
Audit Skills: preparing, planning, opening, closing and reporting of audits	Orientation interview + Diploma LAC + C.V. or Audit log
Interview Skills: good interview technique	Practical Assessment
Management skills: leading and managing an audit team and making decisions	C.V. + Practical Assessment
Reporting Skills: the preparation of an audit report, the formulation of the audit results and assessing deficiencies	Audit report + Assessment normcoordinator
Driving competent	Driving Licence

4.1.2 A.T. Kearney corporate culture framework

At a visible level, corporate culture is defined by a range of formal mechanisms used to set direction, tone and pace. These mechanisms, which include the strategy, organization structure, rules, mission statements, values and role model descriptions, are designed and framed to encourage desired behaviours. Yet the link between formal mechanisms and desired behaviours is not a direct one. There is a complex set of interpretation and emotional filters that stand between them (see model 2). Presented with the visible components of corporate culture, employees will first interpret them and then formulate an emotional response before consciously or subconsciously deciding if and how to act on them (Mindtools 2014).

Model 2 A.T. Kearney corporate culture framework



Formal Organizational Mechanisms

A description of the formal mechanisms used to set direction are listed under McKinsey's 7-S headings of EBN's structure, strategy, systems, style, staff and skills in chapter 4.1.1.

Perceptions and judgments

According to the interviews among EBN staff, the perception of the company culture is one that is familiar and informal with respect for individuals. There is no strong sense of hierarchy. The communication among colleagues and customers is perceived open, direct and have short communication lines. Among the staff members open relationships are established and it's perceived that the management welcomes suggestions for improvements. Their judgements towards the corporate culture is affirmative, however some adjustments concerning formalization can be made in order to improve the companies communication and performance.

Attitude and feelings

The attitude towards the current corporate culture as EBN's staff experiences it, is compliant, confident and supportive. Staff members find the corporate culture an enjoyable work situation and feel "at home" at EBN Certification. They feel respected as individuals and are glad to work at the organization.

Behaviour

Due to the strong and clear corporate culture the behaviour of staff members is in line with the culture.

4.2 Employees

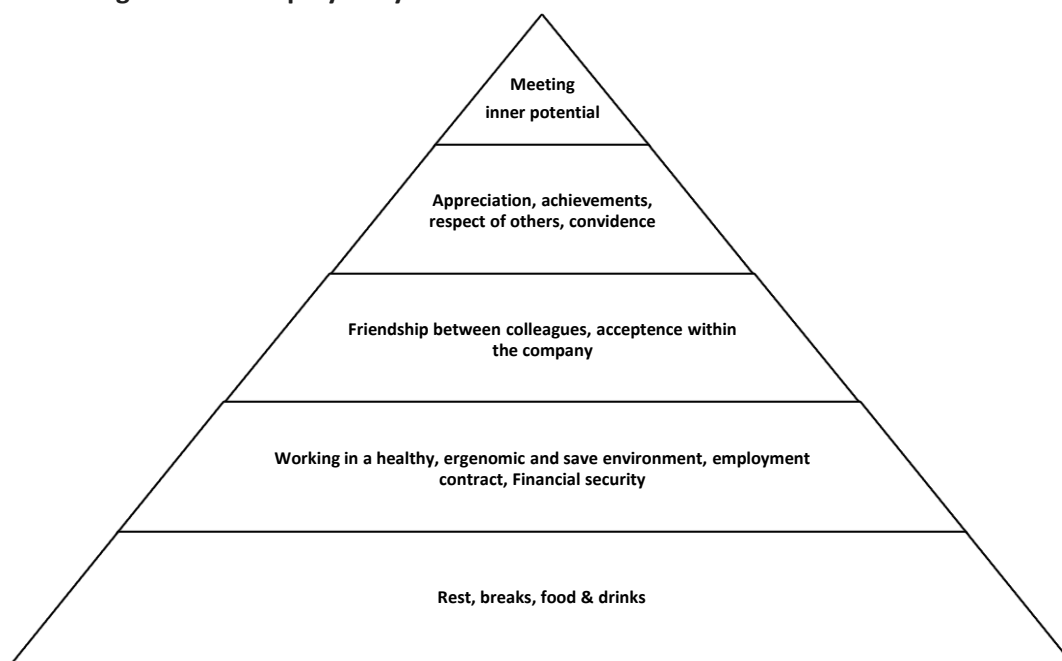
How is EBN managing its employees and meeting their needs?

As mentioned in 1.6.1.2 Employees can be a key cause of misuse of trust within the organization. Lack of motivation, lack of commitment to the job, or incompetence are all possible causes within the factor of employees and are to be assessed in this chapter. Models and concepts to structure the findings of these possible causes within this factor of employees are: Maslow's hierarchy of needs (however translated to the staff in profit organizations) and the Self-determination theory. Their control toleration will be addressed by the semi-structured interviews, and will support the findings in the recommendation chapter. Reasoning for these concepts are listed in table 1 Philipsen contingency tree and in the sub chapter 2.3.3.

4.2.1 Maslow's hierarchy of corporate need

Maslow's pyramid serves as an explanatory visualisation of the hierarchy of need for humans in general while this model translated the original into a model specifically for staff in a profit organisation. Applied, it shows how EBN's Management fulfil these needs for their staff. A global explanation of the model is to be found in chapter 2.3. The information within this pyramid is supported by interview findings with EBN's staff during the period of May-June.

Figure 6 Profit Organization Employee Pyramid



Physiological - This involves being able to rest and having enough breaks on a working day.

EBN's field staff (auditors) regular workday is 8,5 hours, and is permitted to have a 0,5 hour lunch break. They are allowed to predetermine their own break time in their planning for the customer, which gives the auditors freedom to adjust their break according to their own personal needs. This arrangement is in line with the Dutch laws en regulations in which is stated in article 5.4, that when an employee performs a shift of more than 5.5 hours of work, his work needs to be interrupted by a break of at least 30 minutes, or two breaks of 15 minutes at least (Overheid 2014).

Safety - This involves working in a safe environment, physical health and economic wise.

Employees are either contracted by EBN Certification, or work on a freelance base by free will. The economic pay is according to the norm, and all auditors are entitled to certain benefits such as a company car, a company MacBook, as well as a company telephone. Their physical health is not necessary endangered by a hazardous working environment as their usual client locations are in an office environment, however during some "on location" checks, such as at a construction place, they are exposed at a certain risk, however they are educated

and instructed sufficient to minimize that risk for themselves, by for example wearing the right safety equipment, such as a fluorescing vest and helmet. Also the company car (Volvo v40) is one of the safest available.

Belongingness & friendship - Friendship between colleagues and feeling part of the team, and being accepted as an individual within that team. Inherent to this work, the auditors unfortunately don't have close contact with each other or with the management on day-to-day basis, and certainly not regularly face-to-face, however some employees choose to visit the office on their days-off to reconnect, and catch up during the offices' lunch hour. In an effort to still meet all the auditors, EBN's management organizes a harmonization gathering with the auditors once every half year. Its purpose is to discuss new developments within the company, within the auditors work field of quality management, and to reconnect with each other. Furthermore EBN organizes a yearly New Year's reception however more initiatives are requested. The social intercourse of the management with the staff and vice versa happens in a mutual respectful and equal base (Communication will be further discussed in McKinsey 7-s Model / Style).

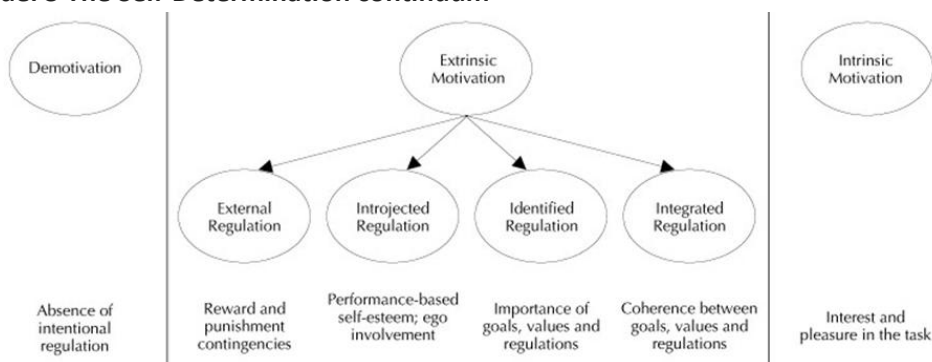
Self-Esteem - EBN's employees are making goals for themselves and trying to achieve them, and according to the conducted interviews EBN tries it's hardest to support their career goals as much as they can. Being offered different grow opportunities builds self-esteem, because it means management thinks they are doing an adequate job that they trust the employee with more responsibilities. These moments are for example during annual evaluation interviews which take place 1-2 per year. EBN's management (Cock and Ceas) offers career prospects by investing in career-related courses and education. EBN's staff members feel appreciated and respected as individuals, and their self-esteem is being built by getting compliments about past work (for example when an integrity research outcome was very positive).

Self-Actualization – EBN invest in their staff's educational growth as this directly influence their job performance. EBN's staff gather 2 times per year to attend/participate in the harmonization gathering which is hosted by the general director Cock and where new developments within the company are communicated and where auditors can respond or give suggestions. This gathering also allows the auditors to reconnect with each other and the backoffice staff and give input to the management. Furthermore EBN offers an annual Continuous Professional Development day course where developments in their field of work are communicated to them and their obtained knowledge is tested through an exam. Besides these group efforts, EBN also takes the time to pay attention to the personal growth of individual employees. Recently, EBN's Management started annual evaluation talks with employees. These dialogues provide the ability to discuss employee's and employer's wishes for employee education/training, Improvement opportunities and development opportunities.

4.2.2 Self-determination theory

The Self-Determination Continuum is a theory that enables to outline the different social and cultural conditions within EBN and how it drives the Employees behaviour. (see for an explanation of the theory subchapter 2.3.2 or model 3). The findings listed below, result from interview findings and from company data. Demotivation is excluded because it does not apply to EBN's Employee.

Model 3 The Self-Determination continuum



4.2.2.1 Extrinsic motivation

External Regulation (controlled motivation)

EBN has no reward or penalising system. Even though there is code of conduct, containing rules and regulations, the related repercussions when these rules are breached, are not included or mentioned (see for more information the subchapter 4.2.2.3.).

Introjected regulation (moderately controlled motivation)

EBN's auditor staff don't have a target for example, so no self-esteem can be built upon those accomplishments. However the Integrity research Natasja van Marle (Quality Manager) conducts, enables to get direct feedback (either compliments or complaints) from the customer, which then will be passed on to the management and auditors. This way EBN can control the auditors performance based self-esteem.

Identified Regulation (moderately autonomous motivation)

Due to the delicate nature of the job of the auditors, which consists of verification of conformity to standardized norms, based on the opinion approval of the auditor, the auditors integrity plays a crucial role in this process. EBN's code of conduct has very specific rules and regulations, including interest entanglement and integrity and discretion. This code of conduct must be signed by the auditor when he is being employed by EBN Certification and is kept in EBN's file. Also as listed in subchapter 4.1.1 Skills, there's a list of desired auditor characteristics that needs to be met before the auditors pass their trial period. Unfortunately the auditors are not self-aware of these registered competence demands, evident from the various interviews among them. (The code of conduct illustration can be found in the appendix III).

Integrated Regulation (autonomous motivation)

In general, there is a coherence between goals, values and regulations. Before being employed at EBN as a lead auditor, one must have passed the Lead Auditor Course which also educates the aspiring auditors about the importance of their objectivity and professionalism. Once the individuals apply for an auditor job, one can assume that their ambitions, goals and values are in line with the ones related to the position, and that these are more important than the desire for benefits aimed at business or personal gain. However even with these precautions integrated within the auditors field, there are still exceptions among the auditors who consider their personal gain higher than their responsibility towards EBN Certification and the safety of third parties. The situation described in the management issue is an example.

4.2.2.2 Intrinsic Motivation (inherently autonomous motivation)

After talking to several auditors, there is an actual interest in the responsibility the auditors have and in the work they do and they find working for EBN Certification pleasurable. This is reflected in the Pyramid of Maslow in the subchapter 4.2.1. When they are interested and see the importance of why they do things, it benefits the actual output and behaviour of the employee.

4.2.2.3 Regulatory style

Due to auditors' job, the auditors work away from the main office and are unsupervised. Even still, EBN Certification has a proud corporate culture which is trusting towards its employees. The only controlling instruments currently used are the integrity research incidentally done by Natasja van Marle, the (sometimes) unannounced practical assessment, and the registration of the audit report.

The integrity Research is a unannounced and random research done by the quality manager within EBN. The research is done by calling the customer after an audit is performed by an auditor, and asking them question about the performance of the auditor, for example, whether or not he was on time for the audit, for example. This is a good way to check whether or not an auditor actually performed the audit when and how it should have been done.

The practical assessment is a sometimes unannounced live observation by a management member of EBN to see whether or not the auditor actually performed the audit when and how it should have been done. The results are registered and evaluated.

The registration of the audit report is an important requirement from the RVA. It is evaluation report of the assessment points within the customer's company made by the auditor. This report is later sent to EBN's back office and registered there.

4.2.3 Control toleration

EBN's staff and management's control toleration are addressed by the semi-structured interviews, and will support the findings in the recommendation chapter.

4.3 Environment

Who are the stakeholders and what are their influences?

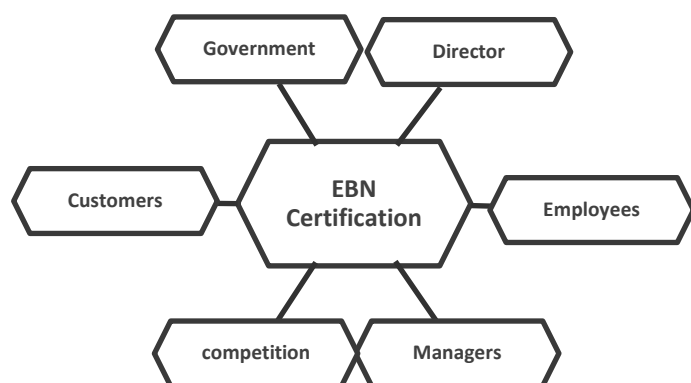
As mentioned in 1.6.1.3 Environment can be a key cause of misuse of trust within the organization. Pressure from stakeholders or technological failures can be the source of performance related trust breach among staff members and are to be assessed in this chapter. Models and concepts to structure the findings of these possible causes within this factor of employees are: Stakeholders Theory, PEST analysis and CSR. Reasoning for these concepts are listed in table 1 Philipsen contingency tree and in the sub chapter 2.4.4.

4.3.1 PEST Analysis

Political factors	Economic factors
- Accreditation organizations such as EBN remain subjected to the regulations set by the RVA which is designated as a national accreditation body on the foundation of the Dutch law: 'Wet aanwijzing nationale accreditatie-instantie (Wanai).	- Due to the economic crisis of recent years the number of struggling contractors and construction companies is increasing. As a result it is becoming more important for those companies to differentiate themselves by obtaining quality/safety/environmental management certification
Social factors	Technological factors
<p>- Due to the increasing competition in the certification branch, and the increasing supervision of authorities, the empowerment of customers increases (use of legal means, assertiveness).</p> <p>- Increasing focus on sustainability influences the developments within the certification field. Examples are the MVO and ISO 14000 which are focused on Corporate Social Responsibility.</p>	<p>- A development in Automation and digitization of information flows influences the efficiency within EBN Certification, which makes it possible to develop new workflows.</p> <p>- A growing concern for companies to develop environmentally friendly technical operations to reduce Co2 emission by the use of technological developments in for example energy sources.</p>

4.3.2 Stakeholders Theory

Figure 7 Stakeholders theory



The figure above depicts the main stakeholders in EBN Certification B.V. The stakes of each are reciprocal, since each can affect the other in terms of harms and benefits as well as rights and duties.

Customers For every profit organization, the customer plays a crucial role. They provide the lifeblood of EBN in the form of revenue. The customers of EBN can be identified as mainly small to medium size companies. These customers come to EBN for different reasons, but one reason they have in common: they need/want a certification for one or more norms. These can range from safety, quality management or corporate social responsibility norms. However, out of interviews with EBN Certification's management it became clear that almost +/- 80 to 90% of customers applying for a certification are doing so because it is imposed by a tender or a contractor, and not necessarily because they want to do so. This makes working for and with them precarious, especially because often a lot of money is on stake on getting the certificate for the customer. As an example, a recent client quickly wanted and required a new certificate, because in return they could settle a four year contract worth of 4 million euro's. For that company establishing this deal would have an enormous impact. As the stakes are high, the clients are often prepared to do anything to obtain that certificate (either in positive or negative way). Bribing in a very direct or indirect way, can be a serious threat. It is then the responsibility of the auditor to stay immune to this and abide by the prescribed ethic code.

Competition Competition is existing in almost every economic market and this is also the case for the certification market. Currently, almost a hundred companies are operating in the market, ranging from globally operating and respected companies to small local companies. Even though so many corporations are operating in the market, the range of different companies suits the variance in customer needs. Bigger and more international companies are most of the time using the more expensive but also more recognized multinational certification institutes like KIWA and Lloyd's Register, while the smaller (esp. construction) companies tend to use the more smaller and local certification institutions. Competition is mostly based on either price, service, range of activities and/or reputation, especially because the work standards for certification institutes are quite strict and generally set and controlled by the RvA. EBN Certification is only active in the Netherlands and maintains a constant level of fees since 2009. EBN Certification tries to stand out by offering a good price combined with personal service. Even though competition is fierce, the certification institutes also have a common sector-initiative called *the Association Consultation Certification Bodies (Vereniging Overleg Certificatie-instellingen)* in which they come and work together and in some cases, together, take a stance against actions from the RvA.

Directors Owner Cees Quak is the sole owner, however general director Cock van Zwienen also has a financial stake in the company. Their impact on the company is significant, as they are the ones bringing in capital, perform labour, and bring employment. They both have their own important and active part in the company. As owner and Commercial director, mr. Quak is responsible for developing and monitoring strategy and (financial) policy, executing contract reviews among other things. Mr. van Zwienen as the General director has the responsibility to develop and monitor strategy on the long and short term, recruiting and reviewing (freelance)

employee's, and optimizing business processes. The stake they have within the company are financial stakes (investment), salary/dividend, prestige, power, and authority.

Management Beyond the directors, EBN has two managers responsible for different units; EBN's Quality Manager Natasja van Marle and EBN's Office Manager Connie de Boom. Natasja's responsibility include carrying out the quality planning, keeping quality systems up to date, handle internal and external complaints, initiating and monitoring of corrective and preventive actions and monitoring the competence requirements of all employees. Connie's responsibility within the company is Managing labour, keeping track of all common daily administrative operations and monitoring of the certification and examination processes. Their general influence is showing authority, and developing strategic objectives.

Employees have their jobs and sometimes their livelihood at stake; they have specialised skills. In return for their labour, they expect security wages, benefits, and job satisfaction. In return for their loyalty, EBN is expected to provide for them and carry them through difficult times. Employees are expected to follow the instructions of management, to speak favourable about the company, and to be responsible citizens while being ethical and so on (see 4.1.1 skills).

Government/law

The government plays an important role in the company since first of all, companies are required to pay government compliance-regulations taxation and secondly, because the sector EBN operates in, is so highly regulated. The law "Wet aanwijzing nationale accreditatie-instantie (Wanai)" decided that the Accreditation Council Foundation (RVA) is designated as the only national accreditation body, to execute audits and authorize accreditations for certification institutions such as EBN Certification B.V. The RVA is of great influence to the company, as the RVA has the absolute right to withdraw EBN's accreditation and EBN therefore carries out under the auspices of the RVA. EBN's management objective should in any case be in line with the directive and regulations set by the RVA.

4.3.3 CSR

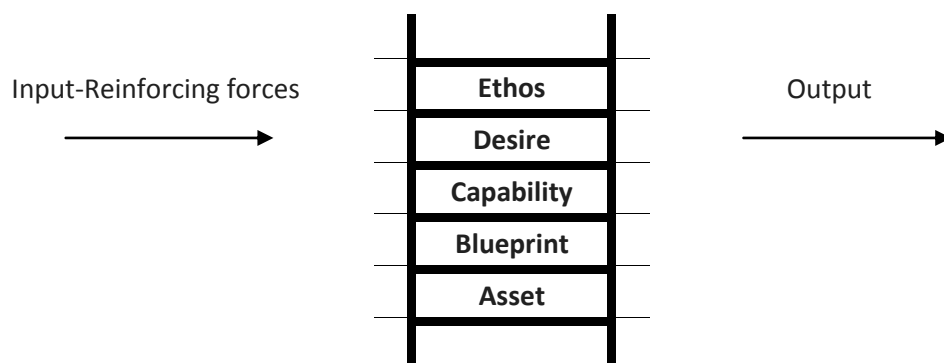
Although these four different responsibility areas are ordered in the figure below only to suggest what might be termed their fundamental role in the evolution of importance, the history of business and review within EBN Certification suggests an early emphasis on the economic and legal aspects and a lesser concern for the ethical and philanthropic or discretionary motives embodied in it.

Philanthropic Responsibility	Economic Responsibility - The fundamental reason why EBN exists, why mr. Quak initiated this company is to be profitable. In contrast to a non-profit or an governmental organization, EBN Certification is a commercial company which competes with the competition. The main goal of the company is to obtain more revenue than it has costs, and this is the foundation upon which all others rest.
Ethical Responsibility	Legal Responsibility – EBN is subject to different laws and law bodies such as the designated RVA, which has full authority of the accreditation for certifying organizations. Without this accreditation, EBN can't be conduct of business. Therefore, EBN has to obey the law, to be able to continue its core business.
Legal Responsibility	Ethical Responsibility - Due to the nature of the responsibilities EBN has for society, EBN has a high need for ethical decision making, similar to the legal responsibility. Being ethical; obligation to do what is right, just and fair is one of EBN's core responsibilities.
Economic Responsibility	Philanthropic Responsibility – EBN owes to society to be a good corporate citizen; and will, by the means of their contribution, prevent risky situations, such as life threatening accidents on construction sites.

4.4 Process

As mentioned in 1.6.1.4 process can be a key cause of misuse of trust within the organization. Work design, work instruction (clarity) and lack of control can be the source of (intentional or non-intentional) performance related trust breach among staff members and are to be assessed in this chapter. Models and concepts to structure the findings of these possible causes within this factor of employees are: drivers of change, Locke's goal setting theory and the Process flowchart. Reasoning for these concepts are listed in table 1, Philipsen contingency tree and in the sub chapter 2.5.4.

4.4.1 Drivers of change



Ethos - EBN's ethos is above all financial gain. It essentially values flexibility, customer focus, pragmatic approach, quality and prevention of conflict of interest. These are the actual values that drive behaviour within EBN.

Desire - The desire of the employees is to do the work they do by identifying with EBN's values.

Capability - An overview of the skills and competencies of the auditors working for EBN Certification and how they are assessed can be found in McKinsey 7-S Model under the heading staff.

Blue print - EBN Certification has a management system that meets the requirements set out in ISO / IEC 17021:2011. Furthermore EBN's staff work with the integrated software System; Synergy, which allows access to vital business processes. EBN also has a documented process management system which contains four main groups: management, recourses, realisation, measure and improvement. Other system documents are: regulations, (job) descriptions, forms, standards and work instructions.

Assets - EBN Certification owns 7 company cars, laptops and mobile phones. These are specifically for the auditors, employed by EBN. Furthermore, the company owns computers, printers, telephones, and furniture.

4.4.2 Locke's goal setting Theory

The Goal Setting Theory can be applied in EBN Certification between management and employees, in order to stimulate employees to work towards one common corporate goal, rather than focusing on their individual interests. The results arrived from company data research, and the interviews with the auditors.

Clarity - In order to be able to motivate employees, managers need to set measurable and unambiguous goals. EBN's auditors have a clear view of how their tasks need to be done and in what timeframe. This is done by the auditor manual, which also portrays different situations and how to react upon those, and due to joining longer employed auditors on their audits during their trial period.

Challenge - One of the most important characteristics of goals is the level of challenge. However within this work field, it is difficult to set a challenge e.g. a target, therefore at the moment there isn't any, except for the feedback of the customer or from the feedback of the management based on the audit report. According to the theory (which can be found in subchapter 2.5.2) employees are often motivated by achievement, and will judge a goal based on the significance of the anticipated accomplishment.

When employees believe that they will be well compensated or otherwise rewarded for achieving a challenging goal, it will boost the overall enthusiasm and drive to get it done accordingly.

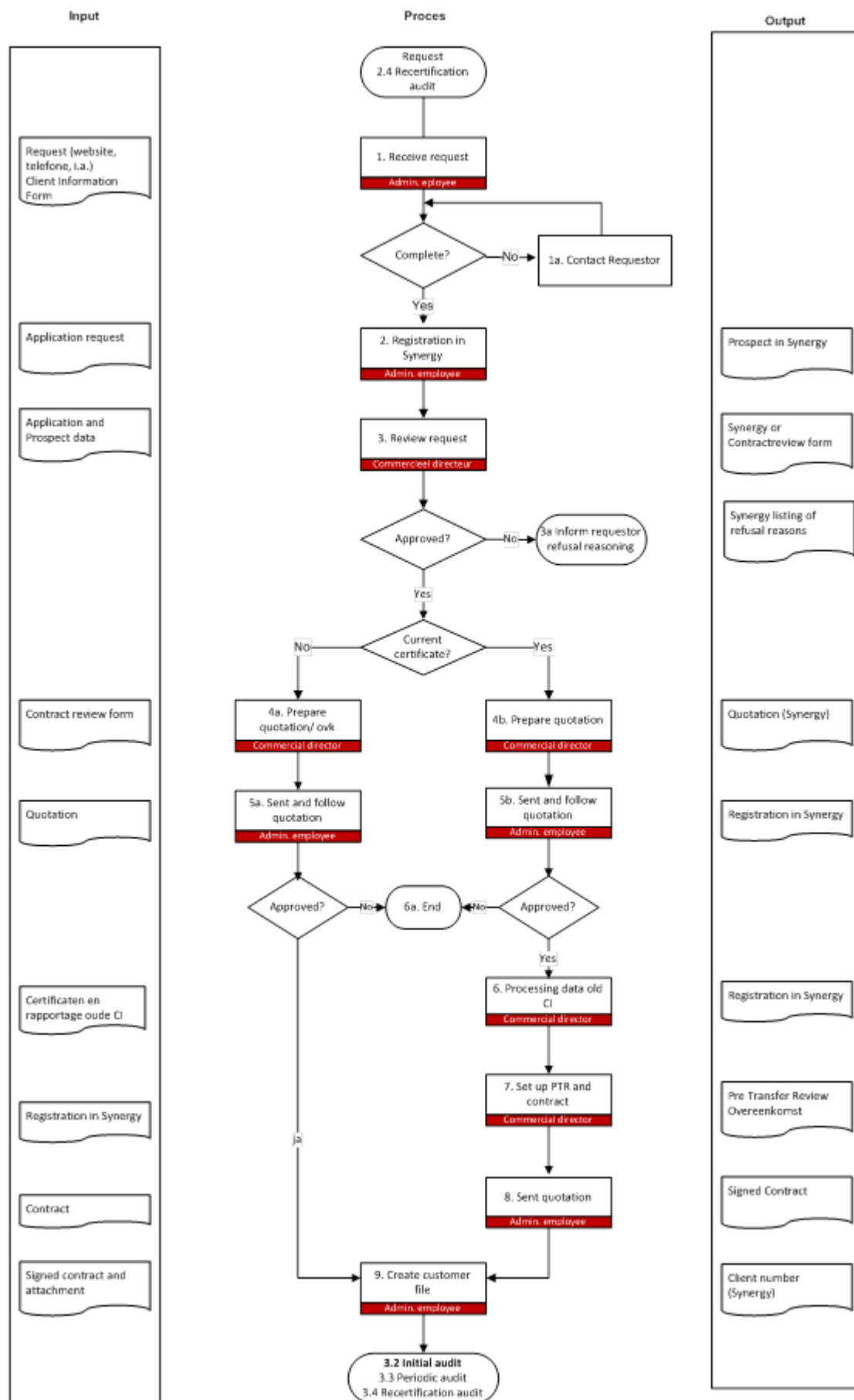
Commitment - It is essential to create commitment amongst all participants when the process of goal setting is being implemented. Commitment can be enhanced by actively involving employees in the decision making process which EBN tries to do by the harmonization gathering. This gathering is held at a restaurant conference room, and is introduced by EBN's management as a way to bring the auditors into contact with each other and for the management to be able to communicate changes within the company with the auditors, and receive their feedback. However these efforts proved to be insufficient, partly due to the strict regulation by the RVA. On the other hand, it is also important from EBN Certification's part, to be committed and devoted to its own goals and decisions. Current tools are available, like the earlier discussed integrity research and especially the actual assessments, but according to the performed interviews, these tools are not executed on a regular basis. Lack of commitment and devotion on its own goals and tools directly diffuses negative signals to EBN's employees, because they are confused about what to expect and how to act.

Feedback – EBN's Auditors receive feedback based on their performance, measured by the integrity research, audit reports, and the practical assessment. It provides opportunities to clarify expectations, adjust goal difficulty, and gain recognition. feedback of the customer or from the feedback of the management based on the integrity research, practical assessment and sometimes based on the audit report whether positive or negative. Unfortunately the current situation is that even though based on the audit report feedback few improvements can be detected by management.

Task complexity – The tasks of the auditors are quite complex, because within the time frame and location given they have to observe and interpret conformity of sometimes various norms. While the tasks are complex, the time frame given (partly set by international accreditation forums and relevant foundations) are supposed to be sufficient to complete.

4.4.3 Process Flowchart

The process flowchart should make it easier to visualize the process, or to be able to find errors in the process (for more information see 4.4.1 - Clarity). EBN's flowchart contains a start point, end points, input, output, possible paths and decisions that lead to possible paths. The following flowchart is displayed conform to the ISO standard.



4.5 Summary

EBN's staff are subjected to pre-set requirements on both, personal characteristics and skills. Unfortunately, the employees are not aware of the personal characteristics requirements so they cannot act upon it consciously.

Inherent to the work, auditors in general don't have close contact with each other or with management. There is also no external regulation e.g. by a reward or penalising system even though EBN's management has had negative experience with (non) performance by the auditors such as, audit documentation improvement, no-show at the customer, and bribing.

The regulatory style is quite informal and free and inherent to the work, auditors work away from the office and unsupervised. The only current regulatory instruments used are the practical assessment, the registration of the audit report and the integrity research.

Despite of these improvement points, employees are content at EBN. They feel appreciated and respected, and focus is on, flexibility, customer focus, quality and prevention of conflict of interest. Ethical decision making is one of the most important concerns within the company.

5 Conclusions

This chapter contains the answers of the research questions as well as the conclusions drawn from the empirical data presented in chapter four. Furthermore, implications for possible further research will be given. The chapter ends with recommendations for the research areas Management, Employees, Environment and Process.

5.1 Management

5.1.1 What is EBN's corporate identity?

EBN Certifications' strategy to become market leader in the quality management certification field is by distinguishing itself by good accessibility, customer friendliness and being flexible while conducting audits in accordance to applicable laws and regulations. The company is managed by 2 directors, and their employees can be divided into two segments: the backoffice (located at Capelle a/d IJssel) and the auditors. EBN works according a management system that meet the requirements set out in ISO. The listed shared values are flexibility, customer focus, pragmatic approach, quality and prevention of conflict of interest (objectivity).

The management style of the directors, and specifically the General Director Cock van Zwienen, can be classified as a "middle of the road manager" with moderate concern for production and people, driven by a bureaucratic/democratic decision making style. EBN's staff are subjected to pre-set requirements on both personal characteristics and skills. Unfortunately the employees are not aware of the personal characteristics requirements so they cannot act upon it consciously (these requirements are listed in subchapter 4.1.1: Requirements Personal Characteristics). The corporate culture is one that is familiar, informal and with respect to individuals. The attitude to the culture is compliant and staff members find it an enjoyable work situation.

5.1.2 Recommendations

To ensure conformity with the strategic management objective, EBN is doing a good job with having a code of conduct. However it would be advisable to ensure knowledge about the required characteristics, and personal traits of the auditors so they can act upon them. The corporate culture is favourable to both the management and employees, however due to the strict requirements to which EBN must adhere, formalizing some parts of communication for example customer contact, and meetings with staff (with all back office employees and/or auditors) where important management objective can be discussed. Also clarifying of roles within the back office prevents communication issues, and scattered information flows.

5.2 Employees

5.2.1 What drives EBN's staff and their actions?

The drivers behind the employees motivation are based on the conditions the employees require and their conformity to what EBN offers (both basic and social). Most basic needs are met, for example by working in a safe environment, or minimizing the risk they're exposed to by driving one of the safest car's available and being educated and equipped against certain risks. The employees also have consistent and adequate economic financial benefits which is conform the norm. Due to the character of the job, the auditors in general don't have a close contact with each other or with the management, or at least not face-to-face. Although EBN organizes some gatherings approx. twice a year, according to employees, more social initiatives are requested. Their self-esteem is being built on by incidental complements about their audit report or audit review or during the recently initiated evaluation interviews and their actualization is supported by offering educational growth.

The employees motivation is further stimulated extrinsically and intrinsically. There is no external regulation e.g. by a reward or penalizing system, even though management has had negative experience with (non) performance by the auditors such as, audit documentation improvement, no-show at the customer, and bribing. There is identified regulation by passing obtained (customer) feedback to the directors and the relevant auditor. The employees motivation is furthermore influenced by the code of conduct and the coherency between goals, values and regulations. Also the commitment to the company has a positive impact to their performance. The regulatory style is quite informal and free and due to the nature of the job, the auditors work remote and unsupervised. The only current regulatory mechanism used are the practical assessment, the registration of the audit report and the integrity research.

5.2.2 Recommendations

Based upon the findings of the interviews with the auditors, the frequency and availability of interaction and communication with the back office and vice versa is sufficient, however there is room for improvement in answer to the desire for more social interaction for example by initiating corporate drinks or teambuilding outings. Also motivational gatherings can improve determination for the better. This can be done by inviting a motivational speaker (either familiar to the field of auditing to be able to emphasise their value to society and their importance or other). Possible addition to this gathering is adding group assignments. This then also serves as a teambuilding outing. Regarding the (non) performance issues, it is advisable to set consequences to frequent repeated violations (such as errors in documentation) or errors that can seriously jeopardize the continuation of the company such as bribing.

Also, preventing measures can be taken by for example installing TomTom professional (GPS) during the auditors working hours to keep track on what time he was where, or by creating logbooks, which customers have to sign. Based on the interviews, the control toleration of the auditors is delicate since they have become accustomed to a liberal corporate culture. However, after addressing potential control instruments, the TomTom is acceptable from the point of view of the health and safety work conditions, however from the point of view of controlling employees, this is perceived as intruding and as a lack of trust. However by explaining the justification reasons, this can be accepted. This is also proven during the benchmark study with a waste collection company.

5.3 Environment

5.3.1 Who are the stakeholders and their influences?

The direct stakeholders include the customers, who play an crucial role but also form an ethical threat. Other direct stakeholders are the employees, and the law/RVA due to the requirements set out by them. The indirect stakeholders are the law, economic factors such as the recent crisis, social factors such as increasing focus on sustainability, and technological factors such as the development in automation and digitization of information flows. Considering all these stakeholders, EBN's primary responsibility is financial health within the company, legal responsibility, ethical responsibility and lastly philanthropic responsibility (see for an explanation subchapter 4.3.3).

5.3.2 Recommendations

Due to the potential influence the customers can have on the auditors, it is advisable that the auditors don't become too familiar with their customer. To prevent conflict of interest and ensure objectivity it is advisable that the auditors circulate customers regularly (confirm their norm capability) however no longer than 2 cycles. Concerning the audit documentation improvement, the developments in automation and digitization information flow can also be utilized to establish an automated audit form, within an personal digital environment such as intranet based on the different norms of the auditors capability. This would then substitute the current Word document, which has more room for errors in for example lay-out (different letter types or spacing).

5.4 Process

5.4.1 What are the tools to prevent and or solve EBN's performance related challenges?

In order to grasp EBN Certification's current processes a flowchart is used as part of the research to visualise the standard process. The flowchart is the foundation for the current work activities and gently steers the organisation. To be able to identify the actual tools, the companies drivers of change needed to be identified. EBN's ethos is firstly financial gain but also essentially values flexibility, customer focus, pragmatic approach, quality and prevention of conflict of interest. These are the actual values that drive behaviour within EBN. In the most desired situation, the actual values are in line with employee desire and their actual behaviour. Correlating EBN's values with employee skills (out of the 7-S model) demonstrates that EBN have set strict requirements on its employees and also measures the extent to which these are met. These requirements should ideally be one of the ways lead to the situation that EBN's employees are skilful enough, both functional as personal, to suit with EBN's values and performance requirements. The performed interviews led to the conclusion that the company employees actually have the desire to work according to these values.

Even though actual skills are an important part of being able to work in line with company goals, it is also important that the employees are actually aware of all the existing goals and vision and mission. Even though current interviews show that employees are willing to pursue the same goals and that they are aware of the more specific task related goals and do have a clear view of how their tasks need to be done and in what timeframe, they are commonly unfamiliar with the more general desired goal of the company, and what the vision is for the company. Out of their unsupervised tasks and current lack of tools, it is difficult for EBN Certification to check if the auditors are behaving in line with company goals

Overall, EBN has set current goals and already implemented several tools to grasp performance related challenges. However, current goals and tools are not sufficiently distributed and executed, leading to confusion by its employees and leaving risk for the performance related challenges.

5.4.2 Recommendations

At first, it is necessary for EBN Certification to set devotion by dedicating to its own company goals and current tools, no matter what the company situation might be like. It is necessary for its employees to become aware of all company goals. The problem does not lie at setting goals, but more at periodically distributing and monitoring actual company goals. In line with distributing common goals, setting measurable challenges can help improve determination among the employees. In this way, they will become familiar with the general goals and will receive more specific challenge they can act upon and on which they will be reviewed. Additionally when changes within the process need to take place, the goals need to be clear and these goals need a certain level of mental challenge. It is also essential to create commitment during the process of goal setting, and giving feedback to clarify expectation. Also regular feedback should stimulate improvement. Therefore it is advisable to conduct evaluation meetings at least two times per year, to detect and discuss improvement points earlier. Overall, it is important for EBN Certification to not just set these tools, but also to consistently execute them.

5.5 Implications for further research

As explained in the assumptions and limitations, this research focuses on the top-down relationship between management and their (auditor) employees, with a focus on performance related trust issues. Therefore, the bottom-up relationship and horizontal relationship were left out. After improving the formal tools within EBN, it might be crucial to know how EBN's management, might influence task commitment among employees. This will help to gain the bottom-up perspectives of the auditors and will focus on specific problems faced. Further literature research combined with in-depth interviews will make the whole picture clear.

6 Strategic implementation plan

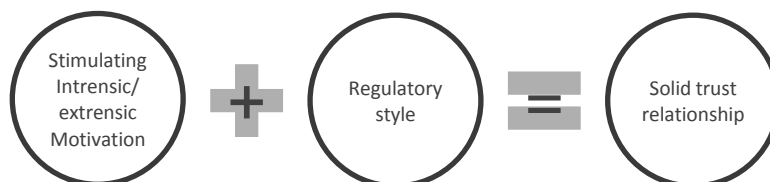
How to reach the desired results is what matters in business. Therefore, this chapter presents an implementation plan developed in line with the recommendation based on the research themes presented in the Ishikawa diagram. The recommendations are supported by the obtained results of the literature and primary research. Recommendations are divided into 3 sections. The first one is short term, these recommendations can be conducted within 3 months. The second one is medium term, recommendations which can be conducted between 3 months and 1 year. And finally long term recommendations which are aimed at longer than 1 year.

6.1 Implementation Plan Model

In order to meet EBN's management need this identified suitable elements of (extrinsic) motivation and regulatory styles and how to successfully incorporate these into the company. If these elements of motivation are set up correctly, including the right tools and approaches, a solid top-down trust relationship can be established. In the interest of the above mentioned reasons, the management view is chosen to approach the problem.

Figure 2 Performance management tools

A solid trust relationship can be established by combining stimulating intrinsic and extrinsic motivation with a requisite regulatory style (Ryan and Deci, 2000).



6.2 Intrinsic Motivation

In general, there is an actual interest in what auditors do and find it pleasurable specifically working for EBN Certification. This is reflected in the Pyramid of Maslow in the subchapter 4.2.1. This interest and seeing the importance of why they do things, benefits the actual output and behaviour of the employee. This however can be extra stimulated by introducing more social activities, such as work drinks, teambuilding outings etc.

6.3 Extrinsic Motivation (Preventing performance related trust issues)

Introjected regulation (moderately controlled motivation)

EBN must structure their recruitment processes to attract and engage potentials with the same beliefs and values that constitute the organization's culture. This ensures the new employee's conformity to the company and further strengthen corporate culture. By establishing a measurable goal, self-esteem can be built upon those accomplishments. Integrity research enables to get direct feedback (either compliments or complaints) from the customer, however these results can also be aligned, and monthly feedback can be sent to the auditors. Also setting different control mechanism can prevent performance trust issues. Examples are installing a TomTom Professional device in the auditors cars which is essentially a GPS, which process data on where the auditors stopped, how fast they drove etc. (during the auditors working hours) to ensure that the auditors do what they have to do at the place they have to do it. Another measure can be that the auditors have to create an on-the-spot short logbook, which customers have to sign. Also automation adjustment can be made with regards to the reporting process. Formalizing communication flows, also help prevent trust related performance issues.

Identified Regulation (moderately autonomous motivation)

Emphasize more on EBN's code of conduct and the personal characteristics requirements.

Integrated Regulation (autonomous motivation)

A motivational speaker can emphasize the auditors importance and the value their job has to society. This way auditors can identify themselves again with EBN's ambition goals and value's.

6.4 Regulatory Style (Solving performance related trust issues)

Although EBN's management and its employees are comfortable with the current culture and it's informal regulatory style, it is appropriate (regarding the performance issues) to set consequences to frequent repeated violations (such as errors in documentation) or errors that can seriously jeopardize the continuation of the company such as bribing. It would be appropriate to install a service level agreement to formalize expectations and consequences.

6.5 Change

In times of change, the biggest challenge for any organization may be to change its culture, as the employees are already accustomed to a certain way of doing things. Therefore no matter what type of change, the factors mentioned in the Mckinsey 7-S model (chapter 4.1.1) and the drivers of change (chapter 4.4.1) should always be considered since they are often interrelated.

6.5 Implementation Time Line

6.5.1 Short term (preparation possible within 3 months)

Preparation possible within 3 months.		
Action:	Rough estimation cost:	Risks:
Adjusting - formalizing recruitment process	Labour: €200,-	Fewer selection possibilities
Clarify backoffice roles	-	-
Service level agreement		Potential dislike to culture change
Formalizing communication	-	-
Develop measurable goals (e.g. aligning monthly feedback)	Monthly Labour: €100,-	Competition, dislike of culture change.
Emphasize code of conduct and required personal character traits.	-	-
Introducing logbook	-	Objection, due to extra handling, and dislike of culture change; immature and untrusting interaction with management.

6.5.2 Mid-term (preparation needed between 3 to 12 months)

Preparation needed between 3 to 12 months		
Action:	Rough estimated cost:	Risks:
Motivational speaker outing	€500,-	-
Set consequences with regards to frequent repeated or endangering (for EBN's continuation) violations.	-	Dislike of culture change; immature and untrusting interaction with management.

6.5.3 Long term (Implementation from 1 year on.

Preparation needed between 3 to 12 months		
Action:	Rough estimated cost:	Risks:
Atomization adjustment audit reporting.	€500,-	-
Installing TomTom professional incl service	+€ 5000	

7 Reflection

In the final chapter of this thesis a reflection on the IBMS & BBA competencies together with the lessons learned throughout the process including personal and professional improvements and eligibility of receiving my BBA degree will be explained.

7.1 Reflection on IBMS & BBA Competencies

Professional competencies	Level 1	Level 2	Level 3	Applicability to Research Subject
I International Business Competencies				
International Business Awareness			X	High
Intercultural competence			X	Low
II General Management Competencies				
International strategic vision development			X	Low
Business Processes & Change Management			X	High
Entrepreneurial Management			X	Low
III Functional Key-areas Competencies				
International Marketing & sales Management			X	Low
International supply chain management			X	Low
International finance & accounting			X	Low
International human resource management			X	Low

Generic competencies	Level 1	Level 2	Level 3	Applicability to Research Subject
IV Interpersonal Competencies				
Leadership			X	High
Co-operation			X	Medium
Business Communication			X	High
V Task-oriented Competencies				
Business research methods			X	High
Planning and organizing		x		High
VI Intra-personal Competencies				
Learning and self-development			X	High
Ethical and corporate responsibility			X	High

7.2 Lessons Learned

The final product that I have to present to RBS was not an easy task to accomplish. I underestimated the magnitude of the thesis assignment and the personal pressure was high due to the different transitions I went through. During the thesis period, I got married, we moved into a new home, and both took a lot of my attention. During a certain period, I had to take a step back and reload myself, before I could continue. Fortunately my thesis company was utterly understanding, as well as my thesis coach at school.

As a consequence I learned that even though things don't always go the way I would like them to go, I persevere. Throughout the process of writing this thesis I have confirmed my strengths and weaknesses personally and professionally. I enjoyed researching, theories, models and studies conducted related to the topic tremendously. Being able to combine business with a slight touch of psychology and human resource which was very interesting and challenging. Combining these branches helped me to think broad and added something special to the thesis. I have been able to implement a lot of the obtained knowledge and skills during the IBMS course.

During the internship period at EBN Certification, I had the opportunity to network with professionals and learn from people with different backgrounds. Conducting research and observing the corporate climate helped me to develop goals regarding the future. I have met strong, passionate and motivated people. The obtained knowledge and abilities makes me self-confident for whatever research objective may come to me towards my next educational goal, which is to study the Erasmus University Pre-Master coming September.

7.3 Improvement Points

Planning and executing throughout the dissertation has been a bottleneck for me. During the Thesis period a lot has happened; I got married, and we moved into a new house, which both took a lot of my attention. I lacked focus due to the personal transitions. This caused some delay towards finalizing the thesis proposal, and in time by that a delay in the Thesis itself. I should improve my time management and learn to narrow my research scope in the future.

7.4 Eligibility BBA Degree

Looking at the reflection above, I believe I have successfully reached the level required mentioned in the IBMS & BBA competencies. Throughout the four years of IBMS, I have gained a broad knowledge in international business covering the main subjects, marketing, finance & accounting, logistics and economics. In alliance, I have learned how to understand international environments and work with diversity. With the support of great lecturers from different professions and a broad curriculum, my knowledge in understanding processes and using models, methods, theories have helped me to created strategic qualities needed in eligibility of a BBA degree.

Bibliography

Journals and papers

Abratt, R. (1989). A new approach to the corporate image management process, *Journal of Marketing Management*, Vol. 5, No. 1, pp. 63-76

Balmer, J.M.T. and Gray E.R. (1998). Managing corporate image and corporate reputation, *Long Range Planning*, Vol. 31, No. 5, pp. 695-702

Cowton, C.J. (1998) 'The use of secondary data in business ethics research', *Journal of Business Ethics*, Vol. 17, No. 4, pp. 423-34.

March, J.G. and Sutton, R.I. (1997). Crossroads-Organizational Performance as a Dependent Variable. *Organization Science*. Vol. 8, No. 6, pp. 698-706

Salamon, S.D. (2003). Trust that binds: The Influence of Collective Felt Trust On Responsibility Norms and Organizational Outcomes

Tzafrir, Shay S. (2005). The relationship between trust, HRM practices and firm performance, *The International Journal of Human Resource Management*, Vol. 16, No. 9, pp. 1-2

Van der Voordt, T.J.M. (2003). Productivity and employee satisfaction in flexible workplaces. *Journal of Corporate Real Estate*, Vol. 6, No. 2, pp. 133-148.

Van Riel, C.B.M. and Balmer, J.M.T. (1997). Corporate identity: the concept, its measurement and management, *European Journal of Marketing*, Vol. 31 No 5-6, pp. 340-350

Books

Cope, M. (2010). *The Seven Cs of Consulting*. (3rd edn). Edinburgh: Pearson Education Limited.

Easterby-Smith, M., Thorpe, R. and Jackson, P. (2008). *Management Research* (3rd edn). London: Sage.

Faulkner, D.O. and Campbell, A. (2003). *The Oxford Handbook of Strategy*. Oxford: Oxford University Press.

Freeman, R.E. (2010). *Strategic Management: A Stakeholder Approach*. Cambridge: Cambridge University Press (Originally published by Pitman Publishing imprint 1984).

Ghuri, P. and Grønhaug, K. (2005). *Research Methods in Business Studies: A Practical Guide* (3rd edn). Harlow: Financial Times Prentice Hall.

Locke, E. A. and Latham, G. P. (1990). *A Theory of Goal Setting & Task Performance*. Englewood Cliffs: Prentice-Hall, Inc

Mullins, L.J. (2007). *Management and Organisational Behaviour*. (8th edn). Edinburgh: Pearson Education.

Olins, W. (1990). *The Wolff Olins Guide to Corporate identity*. (2nd edn). London: Design Council.

Robson, C. (2002). *Real World Research* (2nd edn). Oxford: Blackwell.

Saunders, M., Lewis, P., & Thornhill, A. (2009). *Research Methods for Business Students*. Essex: Pearson Education.

Websites

Marketingmixhub. (2013). *PEST Analysis*. Available at <http://marketingmixhub.com/pest-analysis/> [Accessed 13-06-2014].

Mindtools. (2014). *The McKinsey 7S Framework*. Available at http://www.mindtools.com/pages/article/newSTR_91.htm [Accessed 16-04-2014].

TeamBuilding. (2009). *How to ensure Process Clarity in Teams*. Available at <http://www.teambuildingportal.com/articles/systems/process-clarity-teams> [Accessed 01-07-2014].

Other

Netherlands. (2014). *Arbeidstijdenwet*. 's-Gravenhage. Nederlands Staatsrecht.

Appendix 1: Semi structured interview questions

EBN Certification Auditor interview
Semi structured Interview questions and topics during participant observation

(Wegens bedrijfscultuur is tutoyeren mogelijk)

Vragen:

Zou je me je rol binnen EBN kunnen noemen en toelichten.

Hoelang ben je al werkzaam binnen in dit vakgebied en binnen EBN?

Waarom ben je dit gaan doen? (Motivation)

Kan je me iets vertellen over in hoeverre je betrokken word binnen EBN en zijn bedrijfsvoering?

Heb je een goed beeld van hoe de bedrijfsvoering van EBN is en of je begrijpt hoe jouw rol een schakel vormt binnen het geheel?

Weet je waar EBN naartoe wilt gaan en wat de normen en waarden zijn?

Voel je je thuis binnen EBN? Merk je waardering?

Kom je tot ontplooiing of heb je er inzicht in dat dat nog kan komen? Word dit wel gevraagd? Zo nee hoe zou dit kunnen veranderen? (verder op door vragen)

Weet je welke competentie eisen omtrent karakter er gesteld worden aan een auditors?

Onderwerpen te behandelen:

- Communicatie
- Managementstyle
- Motivatie
- Factoren die ze beïnvloeden
- Integriteit onderzoek
- Praktijk bijwoning
- Controle tolerantie
- Dingen die hij zelf mist of toevoegingen

Aandachtspunten ter observatie:

Conformiteit tot processen

Tijdsdruk

EBN Certification Management interview
(Director, Quality Manager, Office Manager)

Semi structured Interview questions and topics

Vragen:

- In welke zaken verzuimen de auditoren te doen wat ze moeten doen?
- Hoe zouden deze in jouw ogen opgelost kunnen worden?
- Krijgen auditoren regelmatig feedback?
- Worden er duidelijk grenzen gesteld aan aanleverdatums etc. ?
- Welke controle mechanisme hebben jullie om te zorgen dat de auditoren doen wat ze moeten doen? (Integriteit onderzoek, praktijk onderzoek, auditrapport). Welke zou je hierbij nog eventueel doen?

Onderwerpen:

- Bedrijfscultuur?
- Communicatie

Extra vragen voor:

De Quality Manager

- Zijn de auditoren op de hoogte van de verschillende competentie eisen ? Incl. gewenste karakter eigenschappen?
- Kan je me iets vertellen over de aanwezige regels en hoe controleren jullie ze? Beloon of straf systeemaanwezig? Zou je dit willen? Welke onderscheid zou je dan maken in overtredingen?

De Directeur

- Is er een recruitment proces/systeem?
- Kan je me iets vertellen over de aanwezige regels en hoe controleren jullie ze? Beloon of straf systeemaanwezig? Zou je dit willen? Welke onderscheid zou je dan maken in overtredingen?

Remote working employees companies
(Waste collection company and account manager)

Semi structured Interview questions and topics

Vragen:

- Kan je de werkzaamheden beschrijven waarin je zonder supervisie werkt?
- Over welke zaken zou je meer duidelijk willen/kunnen scheppen?

Onderwerpen te behandelen:

- Controle mechanisme
- Tolerantie van werknemers
- Consequenties
- Voor en na implementatie?
- Bedrijfscultuur

Appendix 2: Interview transcripts

Naam: Corné Franken**Rol:** EBN Certification Auditor

Nathaly: Goedemiddag Corné, bedankt voor je komst. We hebben vandaag een afspraak ingepland in het kader van een vragengesprek voor mijn afstudeerscriptie bij EBN Certification. In dit gesprek zou ik je graag enkele vragen willen stellen om meer over EBN Certification en de omgang met medewerkers te weten te komen. Zou je allereerst je rol binnen EBN Certification kunnen benoemen en toelichten?

Corné: Mijn rol is VCA/VCU auditor. Ik ben sinds vijf jaar werkzaam bij EBN Certification en heb ongeveer 160 klanten per jaar op VCA/VCU gebied. Het is mijn rol binnen EBN om dat zo goed mogelijk te doen.

Nathaly: Ok, en hoe lang ben je al werkzaam binnen dit vak?

Corné: In dit vakgebied ben ik nu binnen EBN vanaf 1 juni 2009 binnen gekomen en heb toen drie maanden vlieguren gemaakt en vanaf 1 september 2009 los gelaten en alleen op pad gegaan.

Nathaly: Duidelijk, maar hoe lang was je binnen het vakgebied überhaupt al werkzaam?

Corné: Mijn vorige werkgever ben ik vanaf 2001/2002 bezig met Veiligheid, Gezondheid en Milieu (VGM).

Nathaly: Wat is de uiteindelijke beweegreden om dit werk te doen?

Corné: Ik heb in mijn vorige bedrijf een functie gehad als VGM-functionaris tot mei 2009 toen is ons familiebedrijf failliet gegaan. EBN was onze VCA-certificering waarbij Cees Quak, onze directeur (van EBN Certification, red.) destijds mijn auditor was en ik was op dat moment al twee jaar Middelbaar Veiligheidskundige. Hij zei toen tegen mij; de manier waarop jij werkt op veiligheidsgebied en hoe je mensen begeleid en je documenten beheert dat soort mensen zie ik graag in mijn organisatie. Dus mocht je meer willen doen met je diploma middelbaar veiligheidskunde, dan ben je bij mij welkom. Feit; eind mei zijn we failliet gegaan en toen heb ik Cees gebeld en een week later aan de slag gegaan.

Nathaly: Waarom ben je destijds de kant van Veiligheidskundige opgegaan?

Corné: De opdrachtgever van ons was een Amerikaans chemisch bedrijf die vereiste dat alle huiscontracters binnen het terrein (meer dan 15 mensen on-site), veiligheidskunde hadden. Ik ben toen dus door mijn werkgever terug naar school gestuurd om daar mijn middelbaar veiligheidskunde diploma te behalen

Nathaly: Dus vooral om te voldoen aan hun eisen?

Corné: Ja om te voldoen aan hun criteria.

Nathaly: Ok duidelijk. Zou je me ook iets kunnen vertellen over je betrokkenheid binnen EBN en dan los van jouw rol specifiek maar juist hoe je betrokken wordt binnen de bedrijfsvoering of invloed hierop hebt?

Corné: We hebben twee keer per jaar een harmonisatie. Ik voel me zelf betrokken, omdat ik regelmatig, als ik een gaatje in mijn agenda heb, kantoor binnen loop voor een praatje pot zoals ik dat dan zeg en daardoor krijg ik altijd wat meer informatie door dingen te vragen of te bespreken.

Nathaly: En dat zijn dan dingen die je normaal, als je niet langs zou komen, minder snel zou doen?

Corné: Ja vermoedelijk wel. Ik heb natuurlijk ook contact via de mail, maar ik vind dat op papier letter geen emotie hebben, dus als je dat ter plaatste kunt bespreken dan kun je het beter uitleggen. Ik heb dat vroeger vanuit mijn werk ook altijd zo gedaan. Contact met de mensen is beter dan op de mail.

Nathaly: En het contact dat je tot nu toe hebt, is dat voor jou voldoende of zou je juist meer persoonlijke contact willen?

Corné: Nee, op het moment dat er iets is dan hang ik aan de telefoon of ik mail of ik kom langs. De hoeveelheid die nodig is die gebruik ik en die is ook altijd welkom als ik binnen kom.

Nathaly: Zou er eventueel bijvoorbeeld proactief al meer contact gelegd kunnen worden met de auditor vanuit het management?

Corné: In het algemeen bedoel je?

Nathaly: Ja

Corné: Dat weet ik niet, ik kan niet voor een ander spreken natuurlijk.

Nathaly: Maar zou jij het prettig vinden dat je niet hoeft te wachten tot er dat er zelf iets voor komt dat je zelf contact op moet nemen?

Corné: Nee ik kan niet zeggen dat dat voor mij nodig is

Nathaly: Heb je een goed beeld van de bedrijfsvoering binnen EBN en hoe die rol die je als auditor hebt en hoe dat een schakel vormt binnen die bedrijfsvoering?

Corné: Ja vooral het laatste jaar eigenlijk zie ik dat er wat meer schakels zijn binnen de organisatie en wat beter wie wat doet en waar ik moet zijn voor vragen of op/aanmerkingen. Ik weet nu wel welke persoon ik moet benaderen

Nathaly: Precies, maar dat is pas sinds dit jaar?

Corné: Ja, voorheen was er één directeur en had je Connie als office manager en daar had je dan ook de meeste contacten mee. Voor zaken omtrent de planning had je dan nog Claudia, maar nu heb je meer schrijven, vooral over meer technische zaken en kwaliteit.

Nathaly: Zie je ook hoe het werk dat je aanlevert of uitvoert hoe dat impact heeft op de verschillende afdelingen?

Corné: Ik snap de vraag eigenlijk niet helemaal?

Nathaly: Vanaf het moment dat je iets uitvoert of aanlevert, heb je dan een idee van welke facetten je dat dan allemaal gaat doorlopen bijvoorbeeld en wat er met die informatie wordt gedaan?

Corné: Ja zeker ja. Dat komt dan bij de juiste mensen terecht natuurlijk. In eerst instantie bij die mensen die daar een review over doen

Nathaly: Ja precies, dus je hebt wel een goed idee hoe dat dan allemaal verwerkt worden?

Corné: Ja

Nathaly: Heb je ook een beeldvorming van waar EBN naar toe wilt gaan? Waar het bedrijf over bijvoorbeeld vijf jaar wilt zijn?

Corné: Nee dat niet.

Nathaly: Heb je wel een idee van wat de normen en waarden binnen het bedrijf zijn? Wat zij belangrijk achten.

Corné: Mijn gevoel is belangrijk, dat het een familiar bedrijf is en dat iedereen een beetje dezelfde normen en waarden heeft en niet vandat strakke, maar meer een beetje informeel.

Nathaly: Ja dus geen duidelijke hierarchie. En hoe zou je die normen en waarden dan naar buiten kunnen vertalen? Want dit is meer iets binnen EBN zelf en hoe collega's met elkaar omgaan, maar wat verwacht EBN bijvoorbeeld van haar mensen?

Corné: Ja klopt. Wat EBN van mensen verwacht is dat ze in ieder geval zelfstandig zijn, dat merk ik ook wel en dat gaat mij gelukkig ook goed af. En wat collegialiteit betreft gaat het ook redelijk goed. Je gaat af en toe ook met je collega's samen op pad en dan is het goede zaak wat EBN ook stimuleert. Hiernaast stimuleert EBN ook wel dat je je niveau moet ophogen met de harmonisatie, interne opleidingen en cursussen.

Nathaly: En heb je ook genoeg contact met je collega's? Los van de collega's die je dan op kantoor tegen komt?

Corné: In mijn tak van sport zit ik veel in de bouw sector en hier zijn ook heel veel auditoren binnen EBN die voor zichzelf adviseur zijn en in die hoedanigheid kom ik ze wel eens tegen. De laatste tijd ga ik met enige regelmaat met college's op pad met combinatie audits. Dan doe ik de VCA audit en de collega de ISO audit. Ook krijg je wel eens nieuwere collega's mee. Dat vind ik dan ook wel leuk om die te beoordelen en dat die dan mee gaan. Dan leer je ze gelijk kennen en ik vind het een leuke ontwikkeling

Nathaly: En ervaar je jezelf met die collega's dan ook als een team? Of zie je elkaar echt als losse schakels?

Corné: Nee, het moment dat je samen op pad gaat dan is het ook belangrijk voor de klant dat je een team bent en niet een individu, want dan heb je als klant zijnde ook een gevoel van hé is dat wel een goede organisatie.

Nathaly: Voel je je ook thuis binnen EBN?

Corné: Ja, helemaal Daarom kom ik ook vaak kantoor en ik voel me prettig hier.

Nathaly: Merk je ook waardering?

Corné: Ja zeker wel. Je krijgt regelmatig een review van de VCA-coördinator. Die stuur dan je rapportage terug met een beoordeling en dan zie ik toch dat het vaak redelijk goed is en dat stimuleert mij dan natuurlijk om het nog beter te doen. En ook vanuit de collega's op kantoor dat ik regelmatig positief aangesproken van hé je doet dit lekker vlug, je doet dat goed. En terugkoppeling meer.

Nathaly: Kom je ook tot ontplooiing binnen EBN? Heb je het idee dat je tot je recht komt?

Corné: Ja denk ik wel. Ik zei het pas nog tegen Cees, in het verleden voelde ik me een beetje als calimero in dit gebeuren, hun zijn groot en ik ben klein. Vooral omdat mijn achtergrond is heel anders is dan de meeste auditoren hier hebben en ik nu door evaring kan ik makkelijk praten enb eter met de klanten om gaan. Je merkt ook door ervaring en terugkoppeling dat je werk steeds beter wordt dus dan ga je zelf ook veel beter voelen. Vertrouwd.

Nathaly: Heb je voor jezelf ook een doelstelling in carrière opzicht, waar je naar toe wilt werken/groeien?

Corné: Ik heb pas in januari een evaluatie gehad met het management. Ik doe nu vijf jaar VCA/VCU en ik vind het nog steeds harstikke leuk en ga nog steeds fluitend naar mijn werk en ik heb nog steeds het gevoel dat ik nog niet klaar ben met VCA en VCU. Vooral omdat de norm ook steeds veranderd en ik steeds bij andere bedrijven kom. Je word zelf ook steeds beter, dus ik ben nog lang niet klaar met VC, ondanks dat de directie wil dat ik stappen ga maken met ISO. Eind van het jaar willen we nog een keer een evaluatie doen om dan aan te geven of ik dan ISO wil gaan doen. Maar nu zeg ik zoiets van ik ben er nog niet aan toe, maar ik heb het dan wel altijd achter de hand. Dit komt vooral omdat het voor mij ook iets vreemds is. Ik kom uit de praktijk en daardoor

ben ik een VCA man. Daarbij het onbekend is ook onbemind en misschien is dat een beetje de reden dat ik het ook afhou, maar misschien vind ik het ook wel harstikke leuk. Ze hebben ook gezegd; we zullen je niet in het diepe gooien, we gaan je eerst rustig opbouwen en misschien eerst nog naar school sturen om je ISO kennis op te krikken en dan zo vanuit kleine bedrijfjes op te bouwen.

Nathaly: Je geeft net aan dat er in januari nog een evaluatiegesprek geweest is en worden daar dan ook vragen aan jou gesteld over hoe je het tot nu toe vind gaan en waar je naar toe zou willen gaan?

Corné: Ja, van te voren heb ik ook een lijstje gekregen met wat de eventuele vragen zouden zijn en waar ik mijn antwoorden op kon baseren. Dat heb ik dan ook gedaan en die dag ook uitgesproken.

Nathaly: Heb jij kennis van welke competentie eisen er van het karakter van een auditor worden verlangd? Dus niet zozeer de competenties op het gebied van skills, maar echt op het gebied van karakter?

Corné: Nee, eigenlijk niet, maar ik denk karakter kan je ook niet veranderen. Dat is dan ook op lastig op papier te zetten om het op die manier te managen.

Nathaly: Dat is zeker waar, maar er is wel een lijst met karakter eigenschappen waar jullie op beoordeeld worden. Maar goed dat kunnen we eventueel later met Natasja (kwaliteits-coördinator) in kaart brengen.

Corné: Ok, maar die is er dus van mij ook?

Nathaly: Ja, die is er van elke auditor. Wat vind jij van de communicatie vanuit het management EBN naar de auditoren?

Corné: Via de mail is het niet zo veel, maar je merkt wel wie wat stuurt. Sommige sturen korte duidelijke mails. Dat zijn soms harde mails om te lezen en daarom zeg ik ook, letter hebben geen emotie. Je kunt het soms wel eens keer anders lezen dan dat het eigenlijk bedoeld wordt. Maar voor de rest vind ik het opzich wel een prettige communicatie via de mail.

Nathaly: En vind je ook dat er genoeg gecommuniceerd?

Corné: Wat zou ik daar over moeten zeggen? Ik kan niet zomaar nu in een keer zeggen hoe dat beter zou moeten of anders. Het is wel zo dat wanneer de rapportage ter review naar de VCA-coördinator gaat dat je niet altijd een terugkoppeling krijgt dat het is goedgekeurd. Het is nu meer steekproefsgewijs dat je hem terugkrijgt. Andere auditoren zitten daar misschien niet op die terugkoppeling te wachten, maar ik vind dat als ik terugkoppeling terug krijg van een reviewer / VCA-coördinator die vaak toch meer diepgang heeft in het schrijven van rapportages, dat je daar dan veel van kan leren. Ik krijg ook wel eens verbeterpunten van een reviewer terug, maar daar leer je juist van. Al doende leert men zegt men ook wel..

Nathaly: Toch nog even over de communicatiestijl, vind je het dan kort, krachtig en bondig prettig of heb je toch liever wat meer karakter in de mailverkeer bijvoorbeeld?

Corné: Ja ik heb toch liever dat familiale gevoel

Nathaly: Wat vind jij van de management stijl van de directie die nu gehanteerd wordt? Het zijn twee verschillende individuen, dus je mag ze ook splitsen, maar vooral hoe je betrokken wordt en hoe er met je wordt omgegaan?

Corné: Sinds de nieuwe directeur binnen is zie je dat er een verandering binnen de organisatie gekomen is en met hem heb je wel kortere lijnen. Vooral ook omdat ik hij meer op kantoor komt en de andere directeur juist meer naar de achtergrond is getreden. Hij is als commercieel directeur minder betrokken bij de operationele processen en die heeft minder met de werkvloer te maken. Ik spreek hem wel via de telefoon en dan is het even praatje pot en gezellig, maar echt over het bedrijf zelf heb ik niet veel meer met hem te maken. Hiervoor is juist de nieuwe directeur naar voren geschoven en ik vind dit wel een prettige ontwikkeling. Hij neemt de tijd om te luisteren en zal het ook uitzoeken als je ergens mee zit als auditor, bijvoorbeeld omtrent de rapportage of bij een klant of met het opstellen van de auditplanning.

Nathaly: Kan je daarmee stellen dat hij goed met de werknemers omgaat en dat ook echt in acht neemt?

Corné: Naar mijn mening wel.

Nathaly: wat vind je zelf van de manier waarop het management het prestatiebeheer managet? Dus eigenlijk bekijkt hoe auditoren hun werk leveren, wanneer ze werken en de manier waarop ze zouden moeten werken?

Corné: Wat we moeten doen en hoe we het moeten dan daar hebben we de harmonisaties voor. Je merkt wel dat daar vaak discussies zijn over de manier van werken en dat is voor het management wel lastig om daar een stok achter de deur te krijgen en de neuzen dezelfde kant op de te krijgen.

Wat daar gezegd wordt wat anders moet pak ik gelijk op en neem ik gelijk mee bij de eerstvolgende gelijkheid. In de praktijk zie je echter ook bij sommige collega's dat ze daar soms wat meer moeite mee hebben.

Nathaly: Hoe zou je dat prestatiebeheer invullen? Bijvoorbeeld het integriteitsonderzoek?

Corné: Ik heb laatst klant gesproken waar achteraf vanuit kantoor naar is gebeld met vragen als "is de auditor geweest". De klant belde daarna naar mij dat kantoor ook gebeld heeft. Ik vond dat ook wel netjes van de

klant. Ik kom daar al een aantal jaren en ik kan gelukkig nog steeds objectief blijven daar. Het is een fijn bedrijf om daar te komen want altijd alles is prefect in orde. De VGM-functionaris is altijd goed attent en een prettig persoon om mee om te gaan. Ik vond het dan ook wel een mooi iets dat hij mij belde om te vertellen dat er een onderzoek is geweest om na te vragen hoe ik mijn werk doe.

Nathaly: Hij belde dus puur informatief?

Corné: Ja

Nathaly: Wat vind je zelf van zo'n onderzoek?

Corné: Een beetje tweeledig. Aan de ene kant goed want het moet gebeuren vanuit een bepaalde strategie van het bedrijf en je wordt als certificatie instelling zelf ook weer gecontroleerd/geauditeerd door de Raad van Accreditatie die ook weer kijkt naar hoe de mensen in gezet worden. Anderzijds moet het vertrouwen naar de auditor er ook zijn en daar heb ik wel een beetje meer moeite mee omdat ik van mezelf weet ik dat ik me in de spiegel aan kan kijken. Als ik bij een klant kom dan neem ik ook de tijd die er voor staat en ik gewoon eerlijk ben naar de klant en ook voor EBN sta als het ware. Dat is een beetje een tegenstrijdig iets.

Nathaly: Ik begrijp wel waar die tweeledigheid uit ontstaat. Een ander voorbeeld van een soortgelijke check is bijvoorbeeld een onaangekondigde of aangekondigde praktijk-bijwoning. Heb je dit recentelijk nog meegemaakt?

Corné: Dat speelt al wat langer, dat roepen ze al twee, drie jaar dat er intern steekproefsgewijs aangekondigde en niet aangekondigde bijwoningen plaats gaan vinden. Ik heb wel een paar keer een nieuwe collega van kantoor meegehad zodat hij mee ging om rond te kijken wat de auditor doet en dat heb ik als prettig ervaren dat iemand meeging. Ik heb ook een paar keer een nieuwe auditor meegehad die het vak nog moesten leren, maar intern heb ik nog niemand onaangekondigd danwel aangekondig meegehad als praktijkcheck. Vanuit de nieuwe collega van kantoor is wel kort intern besproken dat omdat hij toch meeging dat hij een beoordelingsformulier in kon vullen, maar op de formele manier is het mij nog nooit overkomen.

Nathaly: Wat is jouw mening daarover überhaupt als het wel zou voorkomen?

Corné: Ik weet het niet. Ik zou het goed vinden als ik daar iets van kan leren. Als ze zeggen je doet het nu op deze manier, maar je zou het misschien beter op die manier kunnen doen. Maar ik vind het teveel gevraagd om er op af gerekend te worden. En naar de klant toe vind ik een onaangekondigde bijwoning misschien wel vervelend. Ik heb heel wat kleine bedrijfjes, soms met 2 tot 4 mensen en dan kan een onaangekondigd bezoek overweldigend zijn naar de klant toe. Daar zit de klant niet op te wachten en EBN denk ik ook niet. Ik weet ook niet of ze daar de klant van te voren bij benaderen, misschien dat ze de klant wel bellen maar de auditor niet.

Nathaly: Dat zou kunnen, maar misschien bellen ze vanuit de klant dan wel weer de auditor als ze daarmee goede contacten hebben

Corné: Ja dat zou ook nog kunnen.

Nathaly: Nu wat voorbeelden die andere bedrijven uitvoeren. Ik ga daarbij nu gewoon wat zeggen vanuit deze voorbeelden, dat betekend niet dat EBN dat van plan is. Zou je er bijvoorbeeld comfortabel bij voelen als EBN GPS-systemen in de auto's zou installeren om zo te zien hoe lang je bij de klant bent geweest en die eigenlijk bij houdt wat je doet?

Corné: Dat zou kunnen, ik heb daar zelf niet zoveel moeite mee. Wat ik net zeg ik kan mezelf in de spiegel aankijken, maar ik denk dat het voor collega's wel eens lastiger kan zijn dan voor mij. In mijn leertraject heb ik wel eens meegemaakt toen ik met mensen meegegaan ben dat ze we dan iets eerder klaar waren bij de klant. Dat kan natuurlijk, maar ik weet niet of dit ook terugkwam in de rapportage. Vandaag moest ik bijvoorbeeld ook tot 15.00uur bij een klant zijn maar het was een klein bedrijf met projecten in de buurt en dan hou je tijd over. Op het gebied van veiligheid zou ik het nut goed inzien maar als controle om te zien wat de auditor doet op die dag is een beetje een vertrouwenskwestie.

Nathaly: Heb je zelf ideeën over een ander controle mechanisme vergelijkbaar met de eerste voorbeelden, waar je je dan ook prettig bij voelt als EBN dat wel zou doen?

Corné: Nee, maar dat klanttevredenheidsonderzoek / integriteitsonderzoek vind ik een beter beeld en mooier dan bijvoorbeeld zo'n GPS-systeem. Hoewel het integriteitsonderzoek misschien niet altijd helemaal objectief is, want zodra ze hun certificaat behaald hebben zijn ze sommige kort in euforie en kan alles wat de auditor gedaan heeft als goed ervaren worden.

Nathaly: Zijn er voor jou belangrijke factoren die jou werkzaamheden kunnen beïnvloeden, danwel positief danwel negatief?

Corné: Positief? Ik ben altijd vrolijk. Ik zou misschien met een glimlach een tekortkoming tijdens een audit kunnen uitschrijven. Maar, ik weet niet of dat invloed heeft top de positiviteit. Negativiteit denk ik ook niet.

Nathaly: Je gaf net ook al dat ondanks dat je meerdere jaren bij de klant komt, dat je nog steeds objectief kan blijven. Denk je dat het ook wel eens subjectief kan worden op het moment dat je een langere verstandhouding is met de klant?

Corné: Ik heb voor me zelf wel een punt dat op het moment dat ik bij de klant komt en de klant mij het koffieapparaat wijst en de mappen wijst dat je er dan al te lang bent. Als ik dat merk dan zal ik het aan EBN aangeven dat ik er al zoveel jaar kom en wel objectief moet blijven. Ik zou dit niet specifiek neerleggen bij de klant, maar echt bij EBN zelf.

Nathaly: Heb je zelf al een idee hoe vaak je een auditcyclus maximaal zou kunnen uitvoeren bij één klant?

Corné: Ik heb voor mezelf geen leidraad, maar ik begreep wel dat de Raad van Accreditatie een cyclus van drie jaar voorschrijft en EBN heeft overeen kunnen komen tot een maximale cyclus van zes jaar. Ik vind dat een mooi streven. Ik kom nu bij klanten voor het vijfde jaar en daar spreken we nog steeds “u” en “auditor” tegen elkaar, maar er zijn ook klanten waar ik voor de tweede keer kom en we gewoon “jij” en “Corné” tegen elkaar zeggen. Het is maar net met wat voor soort bedrijf je te maken hebt.

Nathaly: Ten slotte, zijn er zelf nog dingen die je zou willen terug zien in EBN?

Corné: In het begin toen ik bij EBN kwam, toen waren we nog veel kleiner en communiceerde we wat makkelijker. Je hebt nu wel de verplichte cursussen, maar een teamevent om de teamspirit te verbeteren zou wel leuk zijn. Om elkaar zo al je collega's te leren kennen en ook op een andere manier te leren kennen.

Nathaly: Ok, dat is een mooie om mee af te sluiten. Bedankt voor je medewerking tot nu toe.

Corné: Graag gedaan.

Appendix 3: Code of Conduct

Purpose, scope and status: EBN Certification BV is accredited by the Accreditation Council for independent and autonomous certifying body; hereinafter *EBN Certification*. Where is spoken of (lead) auditor in the text are also meant a collaborating partner, who works in the name of EBN Certification.

EBN Certification seeks good accessibility, high level of customer service, goal and solution focused, constructively critical and respectful to individuals and their available management systems. EBN Certification has set up a code of conduct which management, employees, (lead) auditors and partners deployed by EBN Certification gave their assent to, and comply with both the letter and the spirit. Equally we'd expect the same adherence to these principles by our business contacts, either supplier as customer.

Professionalism: EBN Certification deploy qualified and professional staff and collaborating partners. The guidance, monitoring and training of (lead) auditors are an important parts of the qualification of employees. Certification documents, such as reports and certificates, are established with the greatest care and based on solely facts.

Independence Coordinator: EBN Certification assures that for the control and approval of certification activities, a certification coordinator and / or employee is employed which has no relationship with the customer, has not part in the audit team, is not dependent on the number of certificates issued or decisions and is free of influence.

Independence (lead) auditor: EBN Certification ensures that (lead) auditor doesn't have a relationship with the customer, during the audit proceedings or the previous two years. The (lead) will audit before, during or after the evaluation do not give advice to the client in relation to the implementation of standard requirements. All activities (lead) auditors performed for other than EBN Certification and which may be relevant to the implementation of independent assessments, compromising be notified in advance to the board. Employees are not permitted to services other than certification activities to offer to customers.

Laws and regulations: EBN Certification wants to be a reliable member of society. EBN Certification and its employees adhere to and behave according to laws, regulations, and hereby apply some important basics such as ethical behavior, integrity, discretion and reliability. Employees of EBN Certification adhere to and behave to different proprietary guidelines, as described in the documented management system and the mission and vision.

Safety, health and environment: EBN Certification is committed to ensure the safety of its employees and affiliates. (Lead) auditors are required to maintain the emergency response guidelines and general safety instructions. When a (lead) auditor is a guest at a company, he holds the prequations applicable within the company safety and hygiene rules.

Attitude and representativeness: EBN Certification aims to provide a work environment in which employees can trust each other and interact with each other in a respectful manner. Both individual employees and partners EBN Certification feel responsible for the performance and reputation of EBN Certification. They perform activities on the basis of honesty, openness and respect for people and interests of others. Its goal is to have a good cooperation with colleagues, partners and clients. Employees or partners of EBN Certification, will not distribute or accept sexual, aggressive or discriminatory comments or texts. Employees and partners who are acting on behalf EBN Certification are the representatives of the organization and therefore ensures that they are to be dressed representative.

Interest and integrity: Both the employees and the cooperative partners are expected to avoid personal activities and financial interests that may conflict with their responsibilities to EBN Certification in battle. EBN Certification will not give or receive bribes or other improper benefits, aimed at business or personal gain. Promotional gifts with a value of 100 euros or more are reported to the management. Requests to staff about things that do not belong to their core activities, are interpreted by EBN Certification employees and / or partners as a request to EBN Certification itself and treated as such.

Discretion and confidentiality: EBN Certification expects its employees and partners that they will deal discreetly with confidential information of the organization and its customers. Examples include product information, company information and non-public financial reports. (Lead) auditors of EBN Certification don't take the customers document with them, and only take the necessary information in their reporting.

Use commercial property: Company property and lease cars, such as laptops, projectors, mobile phones that are given to employees and / or partners for the exercise of their profession, unless otherwise stated in the signed user agreement. This applies to the users in a responsible way to deal with this company property and do not lend to any third party without having had the supervisor permission.

Complaints: Although EBN Certification does everything in its power to prevent errors and complaints, in some cases those efforts prove failing. Therefore EBN Certification has created a complaints system. This scheme can also be used by the customers and relations of EBN Certification for passing on suggestions for improvement. Complaints and suggestions for improvement can be reported to the board who will handle these complaints.

Compliance, Control & Reporting: The Executive Board of EBN Certification is responsible for ensuring that all employees and partners know the rules of conduct. Employees and management are responsible to comply to those. The Executive Board of EBN Certification expects employees or partners that in case they detect or suspect any breach of the code of conduct, they will talk to the relevant person and report to the Board.

For agreement with content as illustrated, read and understood:

Date:

Signature: