

THE MANAGEMENT OF BENEFITS

OPENING THE BLACK BOX OF BENEFITS AND REVEALING THEIR COLLECTIVE PRODUCTION

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1. Introduction¹

Questions pertaining to performance are crucial in any organizational context. Moreover, in the current economic climate marked by instability, performance, in general, has been attracting the attention of a number of scholars (e.g., Chau, Thomas, Clegg, & Leung, 2012). Projects are no exception in this trend and their impact on organizational performance has been of major interest in management research. Project performance has hence been the focus of numerous articles and is being studied from a variety of angles: return on investment (Ibbs & Kwak, 2000), competing values framework (Aubry & Hobbs, 2011), success (Jugdev & Müller, 2005; Verburg, Bosch-Sijtsema, & Vartiainen, 2013), value (Thomas & Mullaly, 2008), maturity (Mullaly, 2014), and benefits (Chih & Zwikael, 2015; Zwikael, Chih, & Meredith, 2018). More recent research tends to show the prevalence of a variety of views, often competing, for assessing project performance (Aubry, Richer, & Lavoie-Tremblay, 2014; Eskerod & Vaagaasar, 2014). Yet, in spite of all of these studies, capturing performance related to projects and project management remains difficult. The demonstration that projects perform as expected seems to be fraught with difficulties and remains a key challenge.

It is in this context that benefits management has recently gained the attention of project management scholars and practitioners. Defined as “the process of organizing and managing so that potential benefits, arising from investment in change, are actually realized” (Bradley, 2006, p. 23), benefits management is presented as an analytical and rational approach that can be used to demonstrate the results of a project and, as such, is increasingly mobilized in the process of assessing the performance of projects (Chih & Zwikael, 2015). Indeed, projects are initiated as a means to reach targeted strategic objectives, and they are expected to contribute to the organizational business performance (Morris & Jamieson, 2005). It is this linear, top-down understanding of the relation between strategy and projects that prevails in project studies (Keays & Huemann, 2017).

In the last decade, the normative literature on benefits management has proliferated and gained recognition (e.g., Bradley, 2016; Jenner, 2012; PMI, 2017). But despite the existence of normative best practices and numerous benefits management processes, a number of professionals and researchers, like Breese (2012), now concur that the implementation of benefits management by and large fails to deliver the expected results, including reaching the main goal: to clearly demonstrate the benefits resulting from projects. Breese (2012) has shown that implementing and refining processes of benefits management does not seem to deliver results, which raises several questions.

This research aims to investigate how benefits management takes place and evolves in organizations by considering specifically the experience of project actors based in five large-scale organizations as they engage in this activity. Influenced by the practice perspective (cf. Nicolini, 2013), we argue that doing so can allow us to better understand the practical challenges of benefits management. We first begin by conducting a literature review on benefits management in order to grasp its evolution over time. This literature review leads us to underscore a need for renewal in terms of how this topic is approached in research, a renewal that we suggest could be offered by a practice perspective. We begin with a description of the methodology, followed by a presentation of the main findings, which we then organize into two broad topics that we label “opening the black box of benefits” and “the collective production of benefits.” Finally, we highlight the contribution of a practice perspective on benefits management by presenting its implications for project professionals. We conclude with a summary of our study, addressing its limitations and making recommendations for future research.

¹ This report is largely inspired by two papers presented at research conferences (Aubry, El Boukri, & Sergi, 2018; Aubry, Sergi, V., & El Boukri, 2017;).

2. Research Questions and Objectives

Generally speaking, the practice perspective directs attention toward the actual performance of an activity. As applied to benefits management, it leads us to define it as a social practice, and to study what people are doing in a concrete situation, when they are engaging in the activity labeled “benefits management.” In this sense, this perspective is primarily concerned with the daily activities associated with benefits management, its tools, and what these tools produce. A practice perspective on benefits management aims at opening the “black box” of benefits and performance production: What people are doing and the challenges they face while practicing benefits management remains, to this day, largely undocumented. Because this lens has rarely been applied to benefits management, we consider that it has the potential to provide new insights and new answers to some of the fundamental questions of benefits and benefits management in the context of projects.

Therefore, starting with a reconceptualization of benefits management as a social practice, the main research questions on which this study rests are:

What can we learn about the realities and challenges of practicing benefits management? How can this inform our understanding of benefits management?

From this point of departure, our focus is to understand (a) the challenges that practitioners face when they engage in benefits management, and (b) the process by which benefits are co-constructed over time.

The main objectives of this research are:

- Describing some of the actual activities and practices related to benefits management and as accomplished by actors in specific organizations; and
- Understanding the challenges that might be experienced while project actors are performing benefits management over the life cycle of projects.

3. Literature Review and Conceptual Framework

In the professional and normative literature, benefits management emerged as a topic of interest among IT professionals in the late 1980s within the rational logic that “in order to achieve planned benefits, they have to be actively managed” (Farbey, Land, & Targett, 1999, p. 241). The first frameworks were published by the mid-1990s (e.g., Leyton, 1995; Thorp, 1998; Ward, Taylor, & Bond, 1995). Benefits management expanded in the United Kingdom along with the 1999 introduction of Managing Successful Programs, which the UK Government adopted as a framework for government project delivery in 2003. More recently, the UK government published a new practical guide dedicated to benefits management in major projects (UK Government, 2017).

Academic interest in benefits management appeared some years after the topic started to attract the attention of professionals. Until 2010, both academic and professional literature showed a clear focus on the IT sector, as much of the research that had been undertaken was concerned with developing benefits management tools and methods within an IS/IT context. The primary focus of these methods was to improve investment decisions regarding IT projects, which led to the development of a number of different IS/IT evaluation methodologies available to practitioners (Andresen et al., 2000). From 2010 onward, research on benefits management increased and diversified to include various empirical settings, such as healthcare and major projects (Badewi, 2016). Despite this variety in terms of empirical contexts, benefits management remains generally conceived as “a set of processes structured to close the gap between strategy planning and execution by ensuring the implementation of the most valuable initiatives” (Kunc & Serra, 2014, p. 53). While this approach succeeds in giving structure to an overall process, it fails to account for the actual process of doing benefits management as well as for the social dimensions of how benefits management really takes place in organizations. This shortcoming is progressively being recognized, as Eskerod, Ang, and Andersen (2018) and Keeys and Huemann (2017) have started to adopt a more social perspective on benefits management. Table 1 summarizes this evolution over time.

Table 1. Evolution of the Literature on Benefits Management Over Time

Main Focus	1990–2000	2000–2010	2010–2014	Emerging (2015–. . .)
Professional and normative literature (referred to as “gray literature”)	Emergence of concepts and principles of benefits management	Case studies—mostly focused on IT projects and publicly funded initiatives, methodology, and “how-to”	Lessons learned and recipes for success	Agile approach
Academic literature	Very few papers describing a process in the IT field	Mainly in IT, but gradually opening to a variety of empirical settings, such as healthcare and government	Searching for practices and methods, which improve benefits realization and the evaluation process	Integration of benefits management into larger organizational systems (i.e., governance, knowledge)

Overall, the literature on benefits management mainly falls into either an instrumental or a social approach, covering five major themes (see Table 2):

- Measurability,
- Evaluation process of benefits,
- Organizational change,
- Performance, and
- Opportunities exploitation.

As illustrated in Table 2, the key research contributions found in the academic literature mainly address the technical and instrumental aspects of benefits management. Research has only included social aspects associated with benefits management as of recently.

Our study is influenced by this recent consideration for social aspects and aims at extending it by building on the practice perspective. The concept of practice has a rich and vast history in social sciences and does not represent a single and unified theory (Reckwitz, 2002). Nonetheless, the concept of practice has inspired in the last two decades a "practice turn" in management and organization studies. This practice turn has led researchers inspired by it to move away from prescriptions and normative definitions of what actors should do, to inquire into what they are actually doing. As Nicolini explains, "the idea of practice is particularly appealing as it promises to respecify a number of the phenomena [. . .] in terms of a complex array and nexus of socio-material activities and their effects." (2010, p. 1392; see also Nicolini, 2013). The practice perspective focuses its attention on the actual experiences, the knowledge, and the work deployed by practitioners, among other dimensions, as they engage in an activity, revealing what is needed to accomplish it, and what might be faced when attempting to do so. The practice perspective has also impacted the field of project management (see, e.g., Blomquist, Hällgren, Nilsson, & Söderholm, 2010; Floricel, Bonneau, Aubry, & Sergi, 2014) in shedding light on what Cicmil, Williams, Thomas, and Hodgson (2006) have labeled the *actuality* of projects.

As a starting point, a practice perspective applied to benefits management considers that benefits are more than simply "discovered" by a project team using the appropriate approach and techniques, but that they are socially and gradually elaborated over time. This conception echoes that of Keeyes and Huemann (2017), who suggest that benefits emerge from a co-creation process. Proposing a practice perspective of benefits management necessarily implies conducting an empirical investigation in order to document this social elaboration. It should be noted that the practice perspective aims at developing knowledge about project management activities that can *complement* normative approaches prescribing what should be done (Hällgren & Lindahl, 2012). More specifically, we contend that a practice-based inquiry into benefits management can highlight issues and important factors that in turn can stimulate researchers working from other perspectives.

Table 2. Key Themes Present in the Literature on Benefits Management

Major Themes	Perspective on Benefits or Main Purpose of Research	Contributions/Limitations	Key Authors
Instrumental Approach			
Measurability	Benefits measure and best ways to classify and measure the value of benefits	Value creation serves the outcome dimension of project success, similar to benefits, impact, and worth. Benefits have to be described and measured in the business case and approved at the beginning of the project. <i>Limits:</i> No consensus on the semantic limits between the concepts <i>value</i> and <i>benefit</i> .	Blismas Pasquire, & Gibb, 2006; Breese, 2012; Breese et al., 2015; Doherty, 2014; Laursen & Svejvig, 2016
Evaluation process of benefits	Improve the technical perspective of evaluation	Formal effective application in evaluation used for control. <i>Limits:</i> Evaluation process lacks an organizational dimension, although authors point to the importance of these aspects.	Baccarini & Bateup, 2008; Chih & Zwikael, 2015; Remenyi & Sherwood-Smith, 1998
Organizational change	Focus on the links between benefits management and change management	Benefits management's main objective is to link individual projects, together with the management of change. Organizational change is necessary for delivering benefits. <i>Limits:</i> There are limits on the social behaviors of accompanying change and the place of leadership.	Badewi, 2016; Breese, 2012; Doherty, Ashurt, & Peppard, 2012
Performance	Examine the impact of benefits management practices on project success	Routinizing benefits management practices improves the performance of business change managers in transformational projects. <i>Limits:</i> There is ambiguity on the utility, scope, and role of benefits management. Most studies are carried out in the IS/IT sector. Moreover, in-depth studies are needed on benefits identification and formulation process.	Coombs, 2015; Doherty et al., 2012; Remenyi & Sherwood-Smith, 1998; Zwikael et al., 2018
Social Approach			
Opportunities exploitation	Focus on how to increase the project value by increasing the benefits achieved by the project	Various stakeholders' involvement is required to increase project benefits and exploit opportunities created by the project. Benefits are defined as multi-dimensional and multi-leveled values for different stakeholders. <i>Limits:</i> The concept of <i>benefit</i> as <i>value</i> is mainly based on value maximization premise.	Ang & Biesenthal, 2017; Eskerod et al., 2018; Keeyes & Huemann, 2017

4. Methods

The methodological strategy adopted in this study is based on case studies. Five organizations from different sectors (utility, finance, public services, health, and transport) participated in the research, providing a variety of economic sectors and different stages in their implementation of benefits management. Data collection was based on interviews, observations, internal documents, and secondary data available through the organizations' websites. All interviews were semi-directed and kept the participants focused on the interview questions while also allowing them to discuss additional relevant representations and practices. Each interview lasted around one hour and was recorded with permission. The interviews were then transcribed and coded using the qualitative data analysis software NVivo. The coding of the data was accomplished with particular attention paid to emerging concepts, inspired by a grounded theory approach (Charmaz, 2014). Several rounds of codification took place to refine the concepts, each mobilizing the three researchers at different levels.

Data collection and analysis were realized in two phases. The first phase focused mainly on the overall understanding of benefits and benefits management. A total of 19 people participated in the interviews. In the second phase, 29 additional people participated in either interviews or observations. In the second phase of data collection and analysis, the focus was on the management of benefits on specific projects over time. In both phases, respondents were asked about how they practiced benefits management, the tools they used, and the main challenges (e.g., technical, organizational, political) they faced while doing benefits management.

5. Results and Discussion of Findings

The results from this research can be grouped into two parts (see Sections 5.1 and 5.2).

5.1 Opening the Black Box of Benefits

- **Polysemy:** From the analysis of the interviews, we were able to identify the variety of definitions that multiple stakeholders may hold toward benefits and benefits management. Common to all of these local definitions, was the idea of “gain.” Yet, in spite of this commonality, we quickly noted that our respondents employ many terms to refer to benefits: (a) the value of a project, (b) its goal, (c) the cost savings it will provide, (d) its performance, and (e) the indicators that should be used to evaluate it, among others. This diversity was visible between cases, but, more interestingly, we also found diversity within the same organization. This polysemy of terms used in context to refer to what benefits might be already points to the complexity that surrounds benefits. Moreover, this polysemy is also visible in relation to the absence of a clear definition of performance in most of our cases. Are benefits defined as performance indicators? What is specific to benefits, and what belongs to performance measurement? The variety of terms we found is not simply a matter of words; it indicates a real challenge with which respondents struggle. It also alludes to the fact that different stakeholders inside an organization have different perceptions of what the benefits of specific projects can or should be.
- **Variety in perceptions of benefits:** Adding to this complicated picture where multiple words are used in practice to refer to “benefits,” our interviewees discussed their experiences with the navigation of conflicting conceptions of what is or should be defined as benefits within one and the same project as well as between several projects. This plurality of benefits implies that project managers have to first be aware of its existence and understand it, which may lead them to have to address these views. Yet, doing so at this early stage is complicated by the fact that the identification of benefits is based on precarious predictions and tends to be less precise. As a result, the awareness of these differences in perception can be limited when project actors first engage with benefits management, as this diversity can manifest itself later in the process, when projects results start to materialize.
- **Priority given to numbers:** Despite this variety of words and meanings, not all benefits are equally valued. In the organizations we studied, benefits that could not be measured tended to be rapidly ignored, in spite of their relative importance. Several interviewees mentioned that in the early stage of a project, all benefits were included in benefits management, regardless of whether they were measurable or unmeasurable. But during the evaluation process, these unmeasurable benefits tended to be eliminated because they were of a qualitative nature and hence could not be associated with numbers or metrics. For our respondents, it seemed like the more a benefit was quantifiable and could be put down in numbers, the more convincing it would be. Numbers thus appeared, for our interviewees, as having more rhetorical clout, especially during the project approval period. When expressed in numbers, benefits became visible, concrete, and representative of a future action and affected commitment in order to achieve the desired result. Moreover, the managers we interviewed believed that the inclusion of unmeasurable benefits would make it more difficult to keep the people involved committed to attaining them, insofar as measures become a form of commitment. However, as also noted by several of our respondents, viewing measures as a form of commitment can also create a form of resistance on the part of some actors, who may be uncomfortable with the implications of such a conception. While accountability might be one of the formal reasons contributing to the use of benefits management, in practice, it might generate resistance.

- **Benefits as bundles of perceptions, emotions, and preferences:** While benefits that can be associated with any form of quantification seemed to have priority in the organizations we studied, as mentioned previously, this does not mean that the process of establishing these numbers is purely objective. While normative approaches to benefits may limit the perception of benefits to a rational view based on calculations and analytical thinking, the actual practice of establishing benefits is, like any human practice, layered with interpretations, preferences, and even feelings. Numbers may come first in the social processes surrounding benefits management, but based on the experience of our respondents, they also often imply individual values. In spite of all the work deployed in quantifying benefits and the symbolic preference for quantified benefits, our respondents discussed how the various steps of benefits management also involve preferences and priorities that may differ between the actors who are involved. Moreover, these steps can generate various emotional responses. On some occasions, respondents even mentioned how emotions ran high around the discussion of benefits. Emotions were particularly strong with regard to what we labeled the “fear of benefits measurement.” Respondents talked about the concerns that future measurements of benefits may generate (e.g., triggering not only an evaluation of what resulted from the project, but also an evaluation of their own work on the project)—an element that seemed to influence the identification and definition of benefits.
- **Emergent nature of benefits:** Finally, in the case of the organizations, at the earlier stages of the projects, classification and identification of benefits unfold within uncertainty and approximation. While quantification and measurement tasks are critical for delivering precise representations of the expected benefits and for communicating the overall value of projects, benefits continue to emerge and evolve throughout the project deployment. Moreover, realizing the benefits—making them materialize—does not follow a linear process with predictable, measured, and controlled sequences. The benefits realization oscillates and sometimes overlaps with even the identification of new benefits, which may be realized as the project is being completed. Again, we see value in recognizing this reality, as the actual completion of projects might represent an opportunity for project teams to see all the potential gains stemming from their projects. But recognizing new benefits as the project is emerging requires going back to the step of benefits identification, in order to add and adjust these benefits. This back and forth mentioned by our respondents does not speak of their inability to identify benefits, but rather reveals that the doing of projects is generative and also offers more clarity on all the benefits that might be attached to a specific project.

In summary, based on the respondents’ experiences, we can see that what is designated with the label of “benefits” may not be as straightforward in practice as it appears when we consider normative approaches to benefits management. Defining what benefits refer to, broadly and in relation to each project, is a task fraught with multiple meanings and subjective perceptions. But contrary to normative approaches that might see these as problematic elements that need to be eliminated, a practice-based perspective underlines that these elements are *always* and by definition part of what actors do in actual situations. Section 6 discusses the implications of this different conception.

5.2 The Collective Production of Benefits—Benefits Management as an Evolving Process

As our study revealed, on top of the polysemy and variety in the understanding of what “benefits” may be, in general and in specific projects, the actual process of benefits management does not unfold as neatly as presented in normative conceptions.

- **Benefits definition as shaping the project:** First of all, in a formalized project management process, benefits are identified based on the project’s description given in, for example, a project charter. But, interestingly, in some of our respondents’ experiences, identification of benefits in the early stage of a project sometimes seemed to be part of the definition of the project itself. Therefore, based on our data collection, the identification of benefits should not be seen uniquely as following the establishment of a clear definition of the project and its aims, but should be dynamically produced while this definition of the project *itself* is emerging. In other words, in the organizations we studied, the work of defining the detailed contours and the benefits of a project was something that was done more or less simultaneously with the elaboration of what projects could be. Hence, instead of being clearly separated steps following each other, the definition of project and the establishment of its benefits were steps that influenced each other. Therefore, in our cases, these steps were rarely done in a sequential fashion as prescribed in normative guidelines.
- **Ongoing transformations of benefits:** Moreover, our analysis of the five cases reveals that throughout the entire process described by our respondents, three potential shifts in how benefits are presented can appear, as represented in Figure 1.
 - First, in these cases, often nonmeasurable benefits were discussed in the early stage of a project, but were rapidly transformed into elements that were measurable (and sometimes left aside if they could not be measured at all). This was observed in all five cases, where we saw serious efforts in the identification of benefits, including qualitative and nonmeasurable benefits. Yet, in spite of these efforts, in most cases, the focus narrowed on measurable benefits as the process progressed, leaving aside benefits that might have been associated with the project, but that remained too general or retained a “fuzzy” character (e.g., the quality of services developed or customer satisfaction). While measures can be developed for both of these dimensions, these aspects can come with various definitions that can also evolve in time.

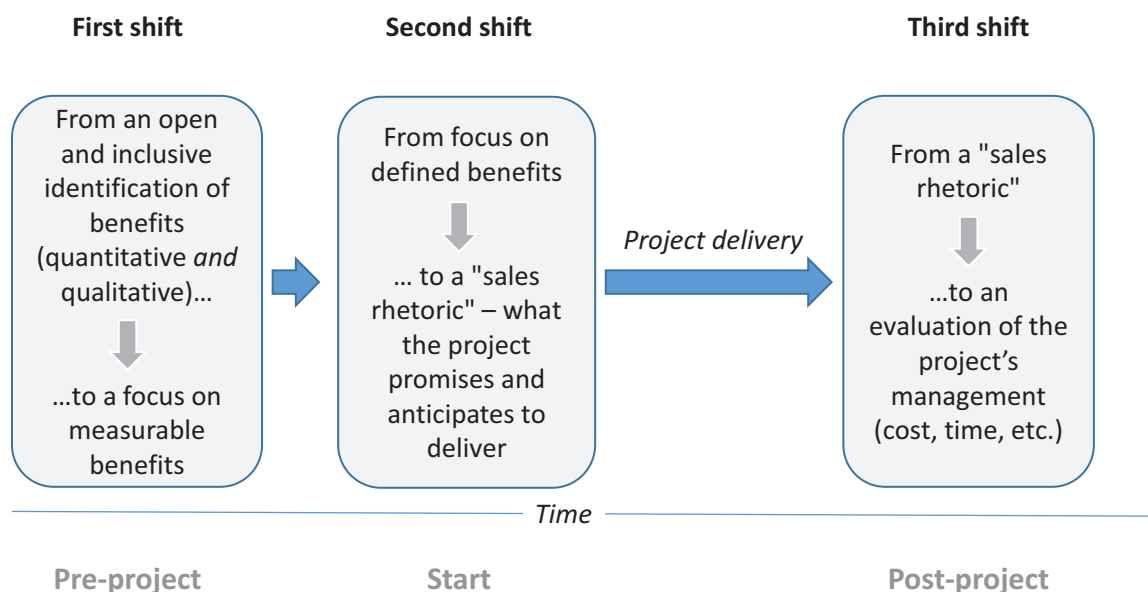


Figure 1. Shifts in the transformation of benefits.

- The second shift occurred between the first and the second stages of the project. During the first stage, respondents emphasized the benefits to be gained from the project. In all five cases, identification of benefits was done in the early stage of projects with the objective of getting approval for the project and a positive investment decision. This led to what we call a *sales rhetoric* surrounding the benefits. In other words, based on our respondent's experiences, in some situations, benefits were consciously and actively used to "sell" the project internally. Benefits were not only mentioned, but prominently presented and clearly highlighted. We noted this phenomenon in the context where, as expressed by respondents from the five organizations, the sponsor² and the project team scrutinized the organization's strategic objectives to find any element to which the project could contribute, with the aim of underlining these elements to enhance the chances of obtaining a positive decision. Benefits identification served to convince that pursuing the project was not only worthy for the organization, but contributed to attaining its strategic objectives. The sales rhetoric was even, on some occasions, essential to making a decision on the investment, as benefits are not always clear.
- This sales rhetoric is not, in itself, a problem, as the effort to convince others of the relevance and importance of specific projects is often needed in organizations. However, it might be better seen as a double-edged sword. Indeed, as our respondents evoked, using such a sales rhetoric may create a dynamic that, in turn, can have perverse effects. For example, it can lead to a relative boosting of benefits, without completely addressing the organization's capacity for the realization of such benefits, or to raise expectations too high regarding what the project can deliver. It should be noted that, as discussed in the previous section, the presence of such a need to convince and the use of a sales rhetoric are not, in themselves, elements that signal that practitioners deviated from what "good" practice should be in terms of benefits management. Noting the presence of this sales rhetoric, rather, reveals realities of all organizational contexts, where multiple priorities coexist, resources are necessarily limited, and various political forces are at play. Our study thus exposes that benefits are not simply technical elements to be defined and associated for each project, but that they might become political arguments.
- Finally, based on our analysis, we identified a third shift, happening after the project's delivery. In the five organizations we studied, we noted that once the project was completed, the evaluation seemed to focus more on how the project was managed rather than on whether or not the identified benefits were materialized. This was a surprising discovery, as we expected the benefits previously identified (and which might have played a key role in gaining approval for the project) to be used explicitly to ensure that the project delivered what it promised. In other words, in the organizations we studied, it seemed that once a project was completed, it was more important to evaluate the management of the project itself, rather than what it produced for its different clients. Could this be linked to the fact that for most of the organizations, benefits management was a relatively new process that was formally implemented? We suspect that in organizations with a higher maturity in terms of benefits management, this third shift might not be as present as in these cases. While we might see an influence between level of maturity in benefits management and what is done once projects are completed, this result should not be interpreted as pointing the finger at the practitioners we interviewed. Rather, we contend that benefits management steps happening after the project may be the most difficult to execute, for several reasons. For example, some benefits might not appear immediately after the project is completed, and might require time to materialize. Also, the pull into action, the pressure of multiple projects, and the limited resources might favor moving fast into new projects, thus limiting the efforts invested in benefits management after the project delivery.

² There are several terms used to formalize the role of the person accountable for the benefits identification and realization, such as sponsor, owner, and others. In this paper, we use these terms synonymously.

While not saying that these shifts will happen in all organizations deploying benefits management, the fact that our analysis uncovered them in organizations very different in terms of sector and maturity highlights the inherent complexity of benefits management as it evolves over the course of a project. Just as issues change as a project moves from proposal to execution and finally to completion, what surrounds benefits management practices might also change, influencing what is done by practitioners. In light of these three shifts, it becomes clear that understanding benefits management in practice requires an organization to pay attention to how each stage of a project comes with its own specificities and its own challenges. While not exhaustive, the three shifts we identified help in uncovering what might be particularly challenging depending on the moment when benefits management is conducted. This highlights how benefits management is influenced not only by the organizational and project context in which it happens, but also by the moment, in the project's life cycle, when it is done.

These shifts occurring along the completion of projects contribute to revealing how benefits management is collectively produced and shaped over time. The expression *collective production* is suggested here in the context of benefits management, understood as a series of activities that are done by actors in a situation, to highlight the *emergent* aspect of benefits in the unfolding of a project over time, and also to expose that benefits management is a socially constructed process. Contrary to what is expected, based on a normative understanding of benefits management, our practice-based approach frames benefits not "simply" as defined once and for all at the beginning of a project. Rather, our findings show that benefits are subject to changes or refinement during the project life cycle. These changes and refinements are linked to the variety of coexisting views on what is deemed as "valuable" in relation to benefits.

6. Practical Application of the Findings

Several aspects from this research may find application in professional practice.

Stimulating reflexivity: Our research does not prescribe a predetermined set of processes or practices. This can be attributed to the particular qualitative methodology we used: We did not search for prescriptions but aimed to develop rich descriptions to understand what is going on in an organization when dealing with benefits. This material offers practitioners the possibility of making sense of our descriptive results, and to evaluate how these results may echo their own experiences, which might be located in contexts that are quite different from those of the case studies presented here. In this sense, our study should be understood as creating the opportunity for practitioners to reflect on their experiences with benefits management and on their organizational context. Such a reflection might be useful to shed light on what might be happening when they are engaging in benefits management, and to uncover some of the challenges they might be experiencing, which in turn can lead to the development of localized solutions to these challenges.

Opening up a dialogue on benefits and their management: Findings from this research show the coexistence of multiple and competing views on benefits. Moreover, as our respondents eloquently described, in most projects, there are difficulties in clearly identifying what the expected benefits of a project will be when the project has not received approval and has not started yet. This situation may stir internal tensions or may even lead to conflicts. Hence, we consider that practitioners could open up an explicit dialogue in their organization on how benefits are conceived, generally speaking, and on the differences that various actors might have of what counts, and what does not count, as "benefits." Expressing these views and openly discussing them appears to us as a low cost, yet very fruitful approach to surface any gaps in understanding early on, which might help bring clarity to the process. Formal processes associated with benefits management are silent on the need for a dialogue. We consider that adding such activities into benefits management processes would be a good practice.

Being careful with the sales rhetoric: As we have shown, a sales rhetoric can have perverse effects, as it comes with the obligation of making the promised benefits materialize. While working hard at convincing the organization of the value of specific projects, project actors should hence be careful to avoid overpromising. The need felt by practitioners to do so might be linked to problematic project portfolio management. Indeed, project portfolio management establishes a dynamic link between strategy and projects, and requires an organization to focus on business priorities. In this sense, strengthening portfolio management and hence clarifying the strategic objectives might also have an impact on benefits management, diminishing the need for practitioners to deploy a sales rhetoric to gain approval for their projects.

Following through with benefits once projects are completed to enhance benefits management: Projects are temporary organizations. This situation makes it difficult to "manage" benefits in continuity from the early stage until the realization of the benefits *and* long after the project has delivered its expected deliverables. Indeed, in some cases, benefits may not fully appear once the project is completed, and may require some time to be fully realized. As exemplified in our organizations, different alternatives exist to overcome the problem of continuity in the management of benefits after a project is completed. The most common approach observed in this research was to engage the project sponsor on after-project activities, hence keeping the project sponsor connected to the benefits. A second approach we noted was to launch a new project dedicated to the benefits realization. In this later approach, benefits realization went hand in hand with change management, and ensured that benefits realization was actively tracked once the project was completed. Finally, another approach is that benefits realization could be transferred to a project management office offering continuity in the management of benefits. Other approaches might also exist. We have not studied the relative efficiency of these approaches, but the key idea here is that there could be value in extending some benefits management activities outside the projects that served to deliver them.

7. Conclusion

The two phases of this study aimed at exploring benefits management through the practice perspective, focusing on what people actually do instead of what they should do when they engage in benefits management. The study strived to provide an alternative theoretical frame to think about benefits management, guided by the idea that considering benefits management in a different light would not only reveal elements that have up to now mainly remained in the shadows, but that in doing so, it would help advance this stream of research and recognize the challenges faced on a daily basis by practitioners having to “do” benefits management.

In our study, benefits management practices were explored at the individual, project, and organizational levels, crossing the organizational boundaries when necessary. Overall findings emphasize the importance of reflective practices in several ways, as benefits are rarely self-evident and “given.” As we have shown, identifying, communicating, and materializing benefits are social activities fraught with challenges and imbued with a fuzziness that cannot, as we contend, be fully eliminated with the use of any specific tool or standardized approach. We argue that this fuzziness is inherent to the nature of benefits and of the actual practice of benefits management, and needs to be better acknowledged. These “hidden” challenges are integral to the social construction of benefits over time, within environments that are necessarily dynamic and in which a variety of stakeholders, with different and sometimes competing visions, coexist and interact. Furthermore, our findings highlight the dynamic relationship between projects and their benefits throughout the realization of the projects. Hence, we suggest that benefits do not necessarily fully exist (in the sense of being perceptible) in the early stage of a project, but that they are rather socially elaborated throughout the trajectory of each project. Such a view adds nuance to our current understanding of benefits and benefits management.

Although our study has been conducted in five organizations from different sectors, offering variety in contexts and practices, there are a number of limitations to our results. One of them is that the organizations all belong to the same geographic context. More research, in different geographical contexts, is needed to pursue the work we have only initiated here. In order to provide a more comprehensive account of benefits management processes, more longitudinal studies are also needed to increase the amount of detailed data. As we have shown, benefits management is not an activity that happens only at specific times; not only is it influenced by the moment when it is done, but also its results are not fixed and can evolve throughout the realization of projects. Understanding how this process unfolds could reveal important mechanisms in how benefits move from identified objectives to concrete results, and could highlight other social dimensions influencing such unfolding.

We consider our study as only the first step in shedding light on the social processes that surround benefits management. This is where longitudinal studies, starting with the earliest stages of projects and going on until their completion (and even beyond) would be necessary. Among the many possibilities that could be explored with such qualitative and longitudinal studies, we first note the potential of mobilizing paradox theory (cf. Smith & Lewis, 2011) that could help in understanding the tensions that might exist between different conceptions of benefits and strategies employed by actors when faced with such tensions and contradictions in a more detailed way. It would also be relevant to delve further into the emotional aspects evoked by some of our respondents when it comes to benefits and benefits management. While this was not the main focal point of our interviews, quite often respondents mentioned emotional responses, such as worry, anxiety, and fear. It would be interesting to know more about the roots of these emotional responses, as those mentioned by our respondents were mainly negative (such as avoiding blame, cf. Hood, 2011) and seemed to have an influence on how benefits were identified and quantified. Are these roots linked to

individuals and/or to the organizational context in which they evolve? And can organizations put in place mechanisms to intervene on these factors? These appear as worthy questions to explore, given that stress and negative emotions in project management in general are more and more recognized as impacting projects negatively (Cicmil, Lindgren, & Packendorff, 2016).

Another relevant angle that might be pursued through longitudinal studies of benefits management rests on the notion of performativity. Normative approaches to benefits management come with a number of assumptions that are inscribed in what is recommended as “good” practice. A performative approach to benefits management would unpack these assumptions, and would investigate how they contribute in giving shape to different results. Such a perspective, coherent with the practice perspective we have mobilized in this study, would pay attention to the objects, tools, and techniques that are used; to what they carry; to what they actualize; and to the effects they have (Cabantous & Gond, 2011; Callon, 1998; Gond, Cabantous, Harding, & Learmonth, 2016). Also, building on the notion of performativity, valuation studies is a stream of research that considers value not as a thing, but as an action—in other words, as something that has to be collectively produced (e.g., Kornberger, Justese, Mouritsen, & Madsen, 2015). Given that benefits management is centered on value, focusing on the work of establishing value and that of making it become a reality could also help us deepen our understanding of benefits management in action. Finally, we can also identify another important line of inquiry opened by our study—one that regards the place of negotiation and politics in and around projects. We consider the topic of benefits and the practice of benefits management offer a relevant entry point to study the complex and thorny topic of power and politics in projects, as benefits might easily become a site where different viewpoints and interests will become exposed.

In sum, with our study, we directly contribute to expanding the literature on benefits management. As highlighted in Section 3, currently the literature on benefits management has mainly addressed five themes—of measurability, evaluation process of benefits, organizational change, performance, and opportunities exploitation. We hope that our study is only the first in a series of future studies that will add a sixth theme to this list, that of the actual challenges of practicing benefits management in organizations. More broadly, the theoretical perspective we have adopted here, and the methodological approach we have opted for, both contribute in the renewal of project studies, as they place at the heart of the inquiry what practitioners are doing, experimenting with, and facing in situations, rather than focusing on what they should be doing (cf. Cicmil et al., 2006). Such a shift from a normative to a practice orientation should not be seen as devaluing efforts to delineate best practices and formalized approaches, but should be understood as a complement to these efforts. We also consider that studies like ours can modestly help move benefits management and project management in general toward a better appreciation of the inherent, unavoidable, and inescapable individual influences and social dynamics that will be at play in organizational contexts.

8. Acknowledgments

We want to take this opportunity to express our special thanks to the Project Management Institute for their financial support through the PMI Sponsored Research Program. This support is essential for the research community to engage in innovative approaches that lead to new insights. These insights illuminate fruitful approaches and contribute to the renewal of project managers' practices. We believe that research is part of a learning ecosystem bringing together scholars and practitioners in a rich and stimulating dialogue. We hope that this research on benefits management will contribute to this ecosystem, with the broader aim of contributing to the enhancement of knowledge, both for project management practitioners and scholars.

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³ The official name is: Laboratoire de transfert des pratiques innovantes en contexte de projet (PICoP).

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