

Start From the Very Beginning : Define Expected Benefits, Outcomes and Outputs in the Project Business Case

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Summary

This paper introduces readers to the Outcome Profile™ template which can be integrated into existing business case templates to define expected benefits and the outcomes and outputs required to deliver them. Following on from the use of the Outcome Profile™ template, standard estimating techniques can be used to calculate the project costs of producing the outputs required to generate the expected outcomes and benefits.

The paper commences with a high level literature review, followed by a description of how the Outcome Profile™ template supports the method for defining expected benefits and the outcomes and outputs required to deliver them. A case study then illustrates how the Outcome Profile™ template was used to help define a project business case. The paper finishes with a discussion of the case study compared to the literature review followed by a brief set of conclusions.

LITERATURE REVIEW

Introduction

The following high level literature review considers the relationship between business cases and

1. Strategy implementation via projects;
2. The increasing importance of intangibles;
3. Benefits management and realisation;

Strategy Implementation via Projects

Overview

Strategy can be considered to flow through an organisation, crossing the functional boundaries (disciplines) of business management, strategy management and project management (Morris & Jamieson 2004, p1). With the strategy “cascad(ing) from the corporate level through portfolios, programs and projects in a systematic and hierarchical manner, that provides cohesion, visibility and an effective means of communication” (Morris

& Jamieson 2004, pvii). So, the successful implementation of strategy can be considered to be dependent on successful projects (Cohen & Kuehn 1996, p767), which serve as “vectors” relating an organisation to its environment (Bredillet 2002, p74).

Acknowledging that organisational strategy can be implemented via projects, it is important that this is achieved successfully, with a clear link made between the organisation’s key strategic priorities and the project, including agreed measures of success (The Comptroller and Auditor General 2004, p4).

This is perhaps best done by integrating project success planning with an organisation’s strategic thinking and strategic management (Phelan 2004, p146) to ensure the alignment of projects with over-arching business goals (Shenhar et al. 2001, p719).

Strategy Implementation via Projects and Business Cases

In practical terms this could be done by business and project management collaboratively using a business outcome vocabulary (Phelan 2004, p146) to define a business case which clearly identifies project objectives (Shenhar et al. 2001, p718) and expected project benefits (Shenhar, Levy & Dvir 1997, p5, p11, p12).

It can be expected that such an approach will increase the likelihood of project managers and project teams delivering successful projects because it will define and link project success criteria to the relevant larger business environment from the outset of the project (Shenhar, Levy & Dvir 1997, p5, p10-12); focusing upon outcomes rather than process (Dallas 2002, p5). Given the results of research studies which have identified that “Project managers infrequently tie project management outcomes to corporate business outcomes” (Phelan 2004, p11), this is especially important information to provide to project managers and project teams.

Because business cases are defined when “the initial idea and expectations are only the best estimates of what the future will hold” (Cicmil 2000), it is strongly recommended that projects and their business cases be periodically reviewed to ensure that the project is “on time, on scope, on budget and on value” (Joachim 2002, p99).

The Increasing Importance of Intangibles

Introduction to Intangibles

Knowledge and intangibles have been important through history (European High Commission's High-Level Expert Group quoted in Low & Kalafut 2002, p35). With the trend towards a knowledge and service economy based on intangible assets, having occurred for decades (Kaplan & Norton 2004b, p4). To the point where at the start of the twenty-first century, we find ourselves “living in the knowledge economy” (Andriessen & Tissen 2000, p9), in which a growing share of economic activity can be attributed to intangibles such as the “exchange of ideas, information, expertise and services” (Armacost quoted in Lev 2001, pv).

Defining Intangibles

However, despite the increasing importance of intangibles, there is no single agreed definition of ‘intangibles’ (Blair & Wallman 2001, p9; Kaplan & Norton 2004a, p52; Keen & Digrius

2003, p105). Even one of the most noted authors and researchers of intangibles, Baruch Lev admits to using the terms ‘intangibles’, ‘knowledge assets’ and ‘intellectual capital’ interchangeably because all three are widely used and all refer to essentially the same thing – “a non-physical claim to future benefits” (Lev 2001, p5).

Nevertheless, a number of organisations and individuals have made attempts to either provide a broad definition or to describe lists of currently relevant intangibles which can be used as reference points in the absence of a single prevailing definition. Notable examples include those provided by the Brookings Institution, the UK Government Future and Innovation Unit, Low and Kalafut (authors of “The Invisible Advantage”) and Andriessen and Tissen (authors of “Weightless Wealth”). Table 1 illustrates the similarities and differences between the latter three of these reference lists.

Table 1 - Intangibles Reference Lists

UK Government Future and Innovation Unit (Future and Innovation Unit 2001, p4)	Low and Kalafut authors of “The Invisible Advantage” (Low & Kalafut 2002, p53)	Andriessen and Tissen authors of “Weightless Wealth” (Andriessen & Tissen 2000, p3)	
		Type	Element
Relationships (In-House and External)	Networks and Alliances	Assets & Endowments	Customer Base Supplier Network Talent Network
Knowledge (Acquisition, Retention and Deployment)	Intellectual Capital	Technology and Knowledge	Patents Manuals
Processes and Systems	Technology and Processes	Technology and Knowledge	Explicit
		Skills and Tacit Knowledge	Know-how
		Primary and Management Processes	Control Management Information
		Assets and Endowments	Ownership of Standards
Leadership and Communication	Leadership	Primary and Management Processes	Leadership Communication
	Communications and Transparency		
Culture and Values	Workplace Organisation and Culture	Collective Values and Norms	
Reputation and Trust	Reputation		
Skills and Competencies	Human Capital	Skills and Tacit Knowledge	Competencies
	Strategy Execution		
	Brand Equity	Assets & Endowments	Brand & Image
	Innovation		
	Adaptability		

Tangibles and Intangibles

Whilst “(t)he key sources of value creation have “shifted from the tangible to the intangible” (Low & Kalafut 2002, p27), with “the intangible gaining ascendancy over the tangible” (O'Donnell et al. 2003, p83), an organisation's focus does not have to shift completely from the tangible to the intangible. Rather “it is the overall mix of tangible and intangible investments that differentiates one organisation from another” (Future and Innovation Unit 2001, p36).

The wider perspective including both tangibles and intangibles provides an organisation with the opportunity to include a “future focus” (Future and Innovation Unit 2001, p2) on organisational direction and potential (Deprez and Haak quoted in Andriessen & Tissen 2000, p14) as a complement to the ‘rear vision mirror’ view of performance provided by financial indicators (Low & Kalafut 2002, p54).

The Increasing importance of Intangibles and Business Cases

When developing business case Return on Investment (ROI) estimates for intangibles, it is unlikely that the value of intangibles will be able to be expressed in terms of a “final figure that is accurate to two decimal points”(Andriessen & Tissen 2000, p158). Instead business case authors should consider providing “guesstimates’ backed up with explanations of assumptions” (Keen & Digrius 2003, p107), since “it is better to be approximately right rather than absolutely wrong” (Andriessen & Tissen 2000, p158). For “even if the measures (of intangible assets) are imprecise” the simple act of attempting to gauge them “communicates the importance of these drivers for value creation” (Kaplan & Norton 2004a, p63). “For example, in the early days of the internet, there were no metrics to measure the value of creating a website. Companies simply believed the internet was the future” (Whittle 2004).

Benefits Management

Overview

Benefits management comprises the definition of process/es and performance measures (Simon 2003, p59) which ensure the expected benefits of a business change (e.g. project or program) are identified, optimised, tracked and achieved (Kippenberger 2000,p28). However, there is no one-size-fits-all approach to developing a benefits management strategy because “each organisation is unique at a micro-level, but there are several high level steps that are similar” (Simon 2003, p60).

Table 2 summarises and compares the high level steps of five benefits management approaches, with Ashurst and Doherty’s comments regarding Benefits Planning being particularly relevant to this paper – that Benefits Planning is conducted in parallel to, or as part of business case preparation activities.

Project Outcomes, Benefits Management and Business Cases

When developing the Benefits section of a business case, it is pertinent to distinguish between outcomes and benefits. Although they are connected, they are different. For example, if an outcome of an IS/IT project is that personnel are able to do their work more quickly, freeing up time, then the ensuing benefit is “what is actually done with the time that is freed up, since clearly if managers do not find ways to utilise the time released then no benefit will materialise” (Ward, Murray & David 2004, p8). A benefit is only able to be realised as a result of an “observable outcome” – “the outcome is needed for the benefit to be realised” (Ward, Murray & David 2004, p54). Therefore, with projects delivering outcomes, “a completed project represents potential business benefits, not bankable benefits” (Rowell-Jones 2004, p12). For, “only with the conscious intervention of managers” will an outcome yield business benefits (Ward, Murray & David 2004, p8). In addition, it is worth remembering that outcomes are not always expected and positive, they may also be negative and/or unexpected (Ward, Murray & David 2004, p15), with the combination of these two factors potentially leading to disbenefits. So, when considering expected-negative outcomes, managers need to agree that “they are a price worth paying to obtain the positive benefits” (Ward, Murray & David 2004, p15).

Table 2 - A summary comparison of Five Benefits Management and Realisation Approaches

Step	UK Office of Government Commerce (OGC) (Office of Government Commerce 2004)	Ashurst and Doherty (Ashurst and Doherty 2003, p2)	Bennington & Baccharini (Bennington and Baccharini 2004, p21-22)	Cranfield Process Model of Benefits Management (as cited in Lin 2002 and Ward, Murray and David 2004)	Active Benefits Realisation Model (Remenyi and Sherwood-Smith 1998 and as cited in Lin 2002)
Pre-Planning	Identify strategic outcomes and contributions to wider initiatives such as the organisation's balanced scorecard.		Benefits Identification – the identification and documentation of benefits “that will be most relevant to decision-makers”		
Planning	Initial planning for how the benefits will be managed. Benefits identification and structuring. Choosing the solution option that delivers the optimal mix of benefits.	Benefits planning conducted in parallel with, or as part of business case preparation activities. From a project perspective, this step involves describing how project related benefits align with the prevailing business unit and corporate strategies and change programs	Benefits Realisation Planning – defining each benefit “in terms that can be measured” (Ward, Murray & David 2004, p18) From a project perspective, this step occurs prior to project approval;	“Identify and structure the “overall business benefit set” (Ward, Murray & David 2004, p18) comprising each benefit (and disbenefit) along with its agreed financial and non-financial (Lin 2002, p55-56) business measures, benefits delivery responsibilities and realisation schedule. Produce the benefits realisation plan that is an input into the overall project investment decision; ensuring that a project remains “business-owned and business-led” (Ward, Murray & David 2004, p46). Executing the benefits realisation plan in parallel with the main project plan to ensure that actual benefits “emerge as planned” (Lin 2002, p55-56).	Setting the Course – document descriptions of “the context, the required benefits” and the metrics that will be used to “monitor and control benefits realisation” (Lin 2002, p55-56) - inputs to the process for deciding whether or not to proceed with a project (Ward, Murray & David 2004, p39).
Execution	Benefits realisation and tracking according to set measures and targets.	Benefits Delivery - actioning the benefits plan to realise expected project benefits. From a project perspective this step runs in parallel with the project lifecycle from project initiation through to project completion.		Evaluating and reviewing benefits realisation results after the ‘main’ project has been implemented	Formative evaluation - by all stakeholders assessing the progress of the project with the expectation that the initial approach will be updated, reformed or the project terminated (if deemed irrelevant) (Lin 2002, p56).
Review	Reviewing and maximising expected and unexpected benefits.		Benefits Monitoring – monitoring project results to assess “if internal and external changes have occurred that will affect the delivery of planned benefits” Benefits realisation – formal review of expected and actual benefits shortly after project completion and again “some time” later;		
Future Benefits/ Process Improvement	Identifying future benefit opportunities	Benefits Review assesses the delivery of expected benefits and the potential for realising additional or future benefits along with reflecting upon lessons learned and the potential for continuous improvement of the benefits realisation process		Identify future benefits that were not identified earlier in the process (a step that may be performed at any time during the overall process)	Moving forward - a feedback loop that operates “throughout the entire life of the project (Lin 2002, p56).

Summary

The high level literature review identified the following key points :

- Strategy can be considered to cascade through an organisation, linking portfolios, program and projects in a systematic and hierarchical manner;
- Business Cases can be used to link an organisation's strategic priorities and success criteria through to the project level;
- Organisations need to focus on their unique combination of tangibles and intangibles, whilst understanding that intangibles are becoming increasingly important;
- Business cases need to address both tangibles and intangibles, understanding that ROI estimates for intangibles may have to be “guesstimates” backed by assumptions;
- Benefits management comprises a number of steps which can include benefits planning as part of business case preparation;
- Benefits and outcomes are linked, with benefits dependent on outcomes;
- Business Cases may include benefits and dis-benefits.

Therefore, when preparing business cases, project stakeholders need a means of defining and aligning tangible and intangible strategic priorities through to the project level in terms of expected project benefits and the outcomes and outputs required to deliver them.

Based on a further investigation of business case and benefits planning and management templates and forms, no single means of defining and aligning expected benefits, outcomes and outputs was identified. Therefore, the author conducted a doctoral level research study which led to the development of the Outcome ProfileTM template, the use of which is described further in the following section.

METHODOLOGY

As described above, the Outcome ProfileTM was developed by the author to help project stakeholders to better define and align expected project outcomes and their associated benefits and outputs. With the Outcome ProfileTM template providing the link between the expected benefits and the outputs required to generate the outcomes and benefits in turn.

- Outcome Realisation Timeframe
- Outcome Owner
- Roles & Responsibilities
- Benefits & Beneficiaries
- Outputs
- Outcome Success Criteria (Quantitative/Qualitative)
- Dependencies
- Risks
- Financial Summary

With the purpose of each section being as follows :

- Outcome Description – a clear and common definition of the expected outcome.
- Outcome Realisation Timeframe – specifying the timeframe ensures a clear and common understanding of when the outcome can reasonably be expected to be realised – either during or after the project.
- Outcome Owner – it is important to assign clear responsibility for the realisation of the outcome. If the outcome is to be realised some time after completion of the project, then it is impractical to assign the responsibility to the Project Manager.
- Roles & Responsibilities – delivery of the outcome and its associated outputs will usually be reliant on persons in addition to the Owner;
- Benefits & Beneficiaries – describe the advantages provided (Ward, Murray & David 2004, p7) to particular Beneficiaries.

Note : In some cases, project stakeholders may also wish to define potential dis-benefits.

- Outputs - aligning an outcome with its associated outputs defines the need for the project to generate particular outputs; an approach which is consistent with the UK Treasury Department's Green Book which describes outcomes being able to be expressed in terms of outputs (HM Treasury 2003, p13).

In addition, it is important to define which outputs will be defined during and after the project. For example if a project is to generate a signed contract, the generation of a contract renewal may be an output to be delivered after completion of the project.

- Outcome Success Criteria - it is important to explicitly define outcome success criteria to avoid multiple and possibly contrary definitions of success.
- Dependencies - the successful realisation of an outcome and its associated benefits and outputs will be dependent on a number of factors that need to be clearly defined and documented.
- Risk Assessment - the successful realisation of an outcome and its associated benefits and outputs will be subject to a number of risks which need to be identified and assessed, along with corresponding mitigation/contingent actions which will need to be incorporated into the project plan. A good starting point for risk identification is to examine the risks associated with previously defined dependencies.
- Financial Summary – a description of the financial aspect/s of the outcome, expressed in the terms most relevant to the stakeholders.

CASE STUDY

The Project Organisation

The project organisation is a state law enforcement agency which requested anonymity. The author may be contacted to discuss reference documentation unable to be cited due to the project organisation's request.

Background

The findings and recommendations of the Royal Commission into Aboriginal Deaths in Custody (1987), released in May 1991 included recommendations 188, 214 and 215 which emphasised the need for Aboriginal self-determination, for involving Aboriginal people in

developing community law enforcement and for introducing procedures for negotiating with Aboriginal communities.

Community and Cultural Division - Aboriginal Advisory Unit (AAU)

The Aboriginal Advisory Unit (AAU) is one of seven (7) offices within the Community and Cultural Division of the state law enforcement agency. The purpose of the AAU is to deliver effective and appropriate law and order policies to the indigenous communities within its jurisdiction.

The Problem Solving Project – The ACLOs Business Case

The purpose of the ACLOs Business Case was to define the business case for employing, training and supporting Aboriginal Community Liaison Officers (ACLOs) within each geographical region of the state law enforcement agency's jurisdiction. The ACLOs were described as unsworn, full time, permanent members of the state law enforcement agency, responsible for liaising with indigenous communities.

The ACLOs Business Case was developed in a highly consultative manner, commencing with a series of twelve (12) community consultation meetings scheduled over a period of two (2) months in metropolitan and regional centres. The purpose of these meetings conducted by a senior sworn member of the AAU and policy/research officer was to gain input from indigenous communities about their expectations of the role ACLOs would play in their local community. Following the series of meetings, the policy/research officer documented the meeting results in a report provided to the author of this paper.

Given the particular challenges related to defining intangibles, the author was asked to expressly focus on the definition of expected intangible outcomes.

Using the Outcome Profile template

By using the Outcome Profile template to analyse the report, the author identified the following five key intangible project outcomes, with the first considered an “umbrella outcome” embracing the commonalities of the latter four outcomes in terms of their owners, beneficiaries, benefits, roles and responsibilities, outputs, success criteria, dependencies and risks.

1. The ACLO “Connects” with the local Aboriginal community
2. The ACLO develops mutual understanding and trust between the local Aboriginal community and the state law enforcement agency members.
3. The ACLO is a role model for local Aboriginal children and youth.
4. The ACLO assists members of the local Aboriginal community to solve societal problems.
5. The ACLO develops good working relationships with local existing Indigenous agency and committee representatives.

Given the close relationship between the four key outcomes, it was agreed with the manager of the AAU, that only the first “umbrella” outcome needed to be defined in detail for the purpose of the ACLOs Business Case. Given the constraints on the length of this conference paper, the Outcome Profile for this outcome is summarised as follows:

- ***Outcome Description***

The ACLO “Connects” with the local Aboriginal community by establishing, developing and maintaining formal and informal, relationships and communications with the local indigenous community.

- ***Outcome Realisation Timeframe***

It was universally acknowledged that the necessary relationship between the ACLO and their local community would take quite some time to develop and be realised. Therefore no precise timeframe was assigned. Instead, periodic assessment of the success criteria will serve as a substitute.

- ***Outcome Owner***

Contrary to the general recommendation that an outcome have a single responsible owner accountable for the outcome, the success of the ACLOs role will be dependent on shared ownership between the ACLO, local members of the state law enforcement agency and members of the local Aboriginal Community.

- ***Roles and Responsibilities***

The shared ownership for ACLO project outcomes relies on responsibilities being assigned to the following roles :

- ACLO Recruiters;
- ACLOs;
- ACLO Support;
- ACLO Training;
- Local District Inspector (DI) and their direct reports;
- Police Aboriginal Liaison Officers (PALOs);
- Local Aboriginal Community.

- ***Benefits & Beneficiaries***

The key benefit will be that “connectedness” provides a depth of understanding and trust between the law enforcement agency and the local aboriginal community.

Beneficiaries include

- the ACLO;
- individuals and groups within the local Aboriginal community;
- the local Aboriginal community at large;
- local members of the state law enforcement agency;
- the broader community of the state law enforcement agency;
- the broader local community;
- Indigenous and non-indigenous people outside the community who “hear about” a local ACLO project (including fellow ACLOs in other areas).

- ***Outputs***

It was identified that the “umbrella” outcome and its subordinate outcomes were dependent on two main categories of outputs. Firstly, standard Human Resources Management, Support and Training outputs and secondly, the locally customised outputs created by the ACLOs.

Human Resources Management outputs included an ACLO position description, standard interview procedures, interview questions, letters of offer/rejection and performance review criteria, forms and reports. Support and Training outputs included a standard presentation

that each ACLO could use to introduce themselves to community groups, letter and report templates and directories of relevant contacts within the state law enforcement agency, government and non-government organisations.

In fact, identification of these outputs highlighted that draft estimates of the resources required to support and train ACLOs, had been significantly under-estimated. Therefore the revised effort estimates needed to be reviewed by the manager of the AAU and Steering Committee members.

- ***Outcome Success Criteria (Quantitative/Qualitative)***

Quantitative measures of success to include :

- “Customer Satisfaction” feedback from the local Aboriginal community;
- Reduced complaints against the state law enforcement agency by members of the local Aboriginal community;
- Reduced number of complaints from the local community about the state law enforcement agency’s interactions with the local Aboriginal community;
- Employee Opinion Survey feedback from the state law enforcement agency;
- ACLO performance reviews.

Qualitative measures of success to include :

- “Visibility” of the ACLO working with the local community (with “visibility” defined by the local Aboriginal community);
- Stories, anecdotes and feedback from members of the state law enforcement agency;
- Stories, anecdotes and feedback from members of the local Aboriginal community;
- Stories, anecdotes and feedback from members of the broader local community;
- "Good news stories" in local media.

- ***Dependencies***

A total of twenty (20) dependencies were identified which can be summarised as follows:

- The state law enforcement agency and the local aboriginal community agree on the priority issues to be addressed by the ACLO;
- The state law enforcement agency and the local aboriginal community agree that they share responsibility for the success of the local ACLO role;
- The success of the ACLO role is dependent on good working relationships with other local members of the state law enforcement agency;
- The estimate of resources required to address priority issues is accurate;
- Sufficient funding is available to provide the resources required to address priority issues.

- ***Risks***

In summary, a total of nineteen (19) risks were identified of which there were no high risks, twelve (12) Medium risks and seven (7) Low risks. The relatively high proportion of Medium risks indicates that the mitigation/contingent actions need to be closely monitored to ensure that these risks do not escalate to become High risks.

- ***Financial Summary***

In the case of the ACLOs Feasibility Study, attendees at the community consultation meetings omitted definition of outcome related financials from their discussions, preferring to focus on the other aspects of expected outcomes and benefits.

Following on from the use of the Outcome Profile™ template to define and align expected outcomes and their associated benefits and outputs, standard estimating techniques were used to calculate the project costs of producing the outputs required to generate the expected outcomes and benefits.

DISCUSSION

The ACLOs business case was responsible for defining a project intended to implement Royal Commission findings by a state law enforcement agency. The hierarchical relationship between the Royal Commission findings, state government policy, the state law enforcement agency, Community and Cultural Division, Aboriginal Advisory Unit and the project business case is consistent with the literature review of strategy implementation via projects, where for the purposes of this paper, the government policy can be considered equivalent to a strategy. With the ACLOs business case defining a project intended to serve as a “vector” (Bredillet 2002, p74), relating the state law enforcement agency to its environment.

Based on an express request to define expected intangible outcomes, the author was able to use the Outcome Profile™ template to define priority intangible outcomes with a “future focus” (Future and Innovation Unit 2001, p2), including their owners, benefit, beneficiaries, quantitative and qualitative success criteria. Use of the Outcome Profile™ template to define intangible outcomes is consistent with the literature which identified that the process of defining intangibles “communicates the importance of these drivers for value creation” (Kaplan & Norton 2004a, p63). In addition, the Outcome Profile™ template provided a clear means of identifying the outcomes and outputs that an expected benefit was dependent upon.

Following on from the use of the Outcome Profile™ template, standard estimating techniques were used to calculate the project costs of producing the outputs required to generate the expected outcomes and benefits.

CONCLUSIONS

The high level literature review identified that when preparing business cases, project stakeholders need a means of defining and aligning strategic priorities through to the project level in terms of expected project benefits and the outcomes and outputs required to deliver them.

The remainder of the paper described how the Outcome Profile™ template could be used to define expected project outcomes and their associated benefits and outputs, including the use of the template on a case study project, to define expected intangible outcomes and their associated benefits and outputs.

Following on from the use of the Outcome Profile™ template, standard estimating techniques can be used to calculate the project costs of producing the outputs required to generate the expected outcomes and benefits.

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