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Use of customer satisfaction measurements to drive improvements

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Trends like servitisation and globalisation have increased the importance of intangible assets, and, accordingly, a need for non-financial performance measurements, the most frequently used being 'customer satisfaction'. A key argument is that high levels of customer satisfaction have a positive effect on organisations financial performance. Still, many organisations fail to use these measurements as drivers for quality improvements. How customer satisfaction measurements are used in organisations varies between knowledge-enhancing, action-oriented, and symbolic. This paper studies how customer satisfaction information usage processes differ between organisations utilising the measurements in an action-oriented manner to support improvements, and organisations using them in a knowledge-enhancing or symbolic manner. Based on empirical data from 24 service organisations, the paper concludes that all organisations would benefit from more activities related to the strategy phase of customer satisfaction information usage, that is, activities that outline for what purpose and how these measurements are to be used. Moreover, to use customer satisfaction measurements to drive improvements requires a combination of strategic, long-term thinking, and concrete operationalisation of the measurements; merely working in a knowledge-enhancing manner with a lack of action orientation might end up only a symbolic use of customer satisfaction measurements.

Keywords: customer satisfaction measurements; non-financial performance measurements; customer satisfaction information usage; improvements

Introduction

Trends like servitisation (Nudurupati, Bititci, Kumar, & Chan, 2011), globalisation (Bititci, Garengo, Dörfler, & Nudurupati, 2012; Yeniyurt, 2003), and actions to take on corporate citizenship (Kristensen & Westlund, 2003) have increased the importance of intangible assets, and require assessment with measures other than financial performance measurements (FPM) (Bititci et al., 2012; Nudurupati et al., 2011; Kaplan & Norton, 2004). The most frequently used non-financial performance measurement (NFPM) is 'customer satisfaction' (Bititci et al., 2012; Fornell, Johnson, Anderson, Cha, & Bryant, 1996; Kristensen & Westlund, 2003; Stern, 2006). A key argument for measuring customer satisfaction is that high levels of customer satisfaction have a positive effect on financial results of the organisation (Fornell et al., 1996; Kristensen & Westlund, 2003). However, despite the significance of this measure, many organisations that measure customer satisfaction fail to use this to drive quality improvements (Lervik Olsen, Witell & Gustafsson, 2014). This paper aims to contribute to an understanding of processes and practices that enable use of customer satisfaction measurements (CSMs) to drive improvement work.

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Traditional performance measurements originating from accounting and costing systems that solely rely on FPMs have been critiqued for incentivising a short-term horizon, as well as lacking external focus (Bourne, Mills, Wilcox, Neely, & Platts, 2000). Furthermore, it has been argued that FPMs are suitable for summarising past financial performance, while failing to provide reliable indications for future financial performance (for example, Jääskeläinen, Laihonen, & Lönnqvist, 2014; Kristensen & Westlund, 2003; Yeniyurt, 2003). Due to the pace of technological development, combined with increased globalisation and increasingly sophisticated customer demands (Bititci et al., 2012), managers need performance measurements that can address past, present, as well as future performance (Taticchi, Tonelli, & Cagnazzo, 2010). One such measurement is CSM.

Previous CSM research has largely focused on *why* organisations should use it. This research develops further a perspective of *how* customer information, and CSM, in particular, is used by contemporary organisations. How organisations use CSM has been addressed in terms of both purpose of, and processes for, use. Rollins, Bellenger, and Johnston (2012) elaborated on three distinct purposes of using customer information. First, a symbolic use refers to customer information used for appearance, that is, to justify decisions already made rather than impacting decision-making. Second, an action-oriented use refers to that in which customer information is connected to concrete actions and actively used in decision-making. Finally, in a knowledge-enhancing use, the customer information is used to better understand the customers in general, though not focusing a single specific customer relationship. The stream of research of customer service information usage (CSIU) (for example, Morgan, Anderson, & Mittal, 2005; Lervik Olsen et al., 2014) has provided a further perspective on CSM processes. Lervik Olsen et al. (2014), for example, suggested that a CSIU process can be divided into three phases: strategy, measurement, and analysis and implementation. Related to the significance of CSM, and its potential to drive improvement actions, the purpose of this paper is to study how CSIU processes differ between organisations utilising CSM in an action-oriented manner to support improvements, and those using it in a knowledge-enhancing or symbolic manner. The purpose is addressed by investigating the use of CSM in 24 service organisations, all measured on the Extended Performance Satisfaction Index (EPSI) group's customer service index.

Literature

Research on factors that affect the use of performance measures, in general, addresses the purpose and the processes organisations have put in place to use CSM. Further, as CSM is the specific type of performance measurement in focus, literature on customer information usage in general, and on CSIU in particular, is accounted for.

Factors affecting the use of performance measurements

Using a performance measurement system (PMS) is common practice today (Franco-Santos, Lucianetti, & Bourne, 2012). Lee and Yang (2011, p. 84) described the function of a PMS as 'allocating responsibilities and decision rights, setting performance targets, and rewarding outcomes'. A PMS can aid both managers and employees in conducting day-to-day operations and in aiming to achieve more long-term objectives (Hall, 2008). Further, during the last two decades, organisations have strived to compose comprehensive PMSs suiting the organisation's needs, as well as the specific traits of its market

(Franco-Santos et al., 2012; Hall, 2008). This has resulted in the emergence of PMSs that comprise both financial and non-financial measurements, designed to capture all important areas of the organisation (Franco-Santos et al., 2012; Hall, 2008). However, the roots of the PMS appear deep, as it has been argued that the management accounting profession favours financial measures, potentially unbalancing of the employed performance measurements (Abdel-Maksoud, Dugdale, & Luther, 2005). Another potential explanation to why some PMS risk being unbalanced is that managers have been found to view FPMs as more important than NFPMs (Cardinaels & van Veen-Dirks, 2010).

Franco-Santos et al. (2012) reviewed factors affecting the use of PMSs, many of which they categorised as either people behaviour or organisational capabilities. People behaviour is defined in terms of: ' … consequences related to the actions or reactions of employees (e.g. motivation, participation) and their underlying cognitive mechanism (e.g. perception)' (p. 80). Organisational capabilities, however, refers to 'consequences associated with specific processes, activities, or competences that enable the organisation to perform and gain competitive advantage (e.g. strategic alignment, organisational learning)' (Franco-Santos et al., 2012, p. 80). Table 1 provides an overview of factors influencing PMS usage, using the categories People behaviour and Organisational capabilities.

Each of the two categories can be broken down further into constituent components termed *clusters* in Table 1. The *People behaviour* category is supported by an *understanding* of the range and implications of PMSs, which includes strong influence on the *motivation* of individuals and groups within the organisation. The third component of *role understanding and job satisfaction* refers to the existence of multiple goals, both individual and organisational, that influence the use of a PMS. With *organisational capabilities*, five clusters are considered to influence the use of a PMS. First, performance and behaviour, such as willingness and ability to react to change, is not only shaped by performance measures, but also *organisational culture* of, for example, controlling and being controlled. Furthermore, use of a PMS requires *competence* to manage its above-mentioned complexity and comprehensive nature. Third, use of a PMS can be enhanced through *design and development* by engaging employees at an early stage through an iterative process, where expectations are identified in a dialogue and communicated inclusively. Fourth, *utilisation* of a PMS is further enabled by a certain level of formalisation, that is, processes containing regular reviews and forums that both act as vehicles of learning, but also balance out power of individual managers in the organisation. Finally, the level of *maturity* of each of the four previous components also sets the agenda for the utilisation of a PMS in organisations.

Use of customer satisfaction measurements

The most commonly used NFPM is CSM (Bititci et al., 2012; Stern, 2006). Up to a decade ago, few organisations employed CSM in their business analysis, opting instead for market size and share (Stern, 2006). Although CSM use is growing, the use of customer information, in general, has been argued to be underdeveloped in many organisations (Rollins et al., 2012).

Rollins et al. (2012) propose three types of customer information usage (CIU). First, a symbolic use refers to a CIU where customer information is used for appearance, without influencing the decision-making process (Vyas & Souchon, 2003). Second, an action-oriented use is directly connected to concrete actions and actively used in the decision-making process, which is typical for customer service interactions and processes (Rollins et al., 2012).

Table 1.   Factors influencing PMS usage.

Category	Cluster	Description	References
People behaviour	Understanding	CSMs are often considered complex and vague, which in turn can lead to wrongly defined measurements resulting in incorrect behaviour of employees.	Ittner, Larcker, and Randall (2003); Stern (2006); and Franco-Santos et al. (2012)
	Motivation	Motivation in relation to CSMs is a complex matter; employees might become motivated to work with them if they are involved in the CSM process, but not if it is used to determine bonus payments.	Franco-Santos et al. (2012)
	Role understanding and job satisfaction	If employees are assigned multiple goals, they might perceive difficulties with any incompatible demands, which in turn could lead to perceived goal conflict. This, in turn, will influence how well the information provided in the CSM system will influence employees' role understanding.	Franco-Santos et al. (2012)
Organisational capabilities	Organisational culture	CPM systems can aid in bringing about changes in organizations and hence affect the organisational culture; at the same time, organisational culture affects PMS system design.	Franco-Santos et al. (2012)
	Organisational Competence	There is a need for competence to understand and work with NFPM, and there is often a focus on FPM as they are viewed as simple and easy to use for internal, and external, comparisons.	Franco-Santos et al. (2012)
	Design & development of the PMS	The CSM design and development phases are also important with regard to motivational benefits. In order to drive employee motivation, the CSM system should be designed, developed, and utilised through an iterative and consultative process. If employees are evaluated against the CSM system, this will highly influence the	Franco-Santos et al. (2012)

(Continued)

Table 1.   Continued.

Category	Cluster	Description	References
		decision-making process, and the performance targets should be controllable, challenging, but attainable.	
	Utilization of the PMS	There is a need for processes and forums that entail regular reviews of the CSMs. The focus of the CSM system should not be on control, but rather on improvement, since this will drive organisational learning and development.	Bourne et al. (2000); Bititci et al. (2012); and Franco-Santos et al. (2012)
	Maturity of the PMS	The extent to which a PMS will affect management practices, depends on the maturity of the system, as well as organisational culture, the PMS processes, and the system user.	Franco-Santos et al. (2012)

The utilisation of customer information in an action-oriented manner has been argued to be the most commonly employed type of CIU (Morgan et al., 2005), but the symbolic usage of customer information usage has also been argued to be prevalent in organisations of today (Vyas & Souchon, 2003). Conclusively, knowledge-enhancing CIU, a more indirect and strategic type compared to action-oriented usage, uses customer information to improve understanding of the organisation's customers in general, rather than focusing on a specific relation (Rollins et al., 2012).

Developing further the scope of customer information toward CSM, Lervik Olsen et al. (2014) studied service organisations and suggested a three-phase CSIU process: strategy, measurement, and analysis and implementation. First, the strategy phase is primarily focused on questions related to the planning of how data should be used (Lervik Olsen et al., 2014), including how informal customer feedback complements it (Morgan et al., 2005), as well as how it is integrated and related to other measurements (Morgan et al., 2005; Lervik Olsen et al., 2014). This phase prepares organisations for a CSIU that enables data to become a part of the decision-making process (Lervik Olsen et al., 2014).

Second, the measurement phase concerns the actual use of data. Many of the activities in this phase are related to what Morgan et al. (2005, p. 140) described as 'users perceiv [ing] CSI as valid and reliable, timely, relevant, and actionable'. This is supported by, for example, possibilities to find explanations for changes in the barometer, the content being correct, providing right measures for customer satisfaction and loyalty, and that the factors that underlie the CSM are well defined (Lervik Olsen et al., 2014). Moreover, this phase focuses on the usefulness of elaborating on links between data and other measurements, and emphasises frequent use of CSM (Morgan et al., 2005) that opens up the possibility of using data as a means of identifying improvement areas (Lervik Olsen et al., 2014).

Third, the analysis and implementation phase is focused on making customer satisfaction data available throughout the organisation, implying that it should be used in a cross-functional manner, for example, as an input to decisions and strategic planning

(Morgan et al., 2005). Further, a part of the implementation entails customer satisfaction data to be communicated to everyone in an organisation, so that all employees can take part in the results and be involved in their use (Lervik Olsen et al., 2014).

Methodology

As actually practiced by organisations, the work with customer satisfaction data is a contemporary phenomenon in a specific setting, meaning there is a need for explorative, qualitative research (Voss, Tsikriktsis, & Frohlich, 2002). This paper is thus based on a qualitative interview study in multiple organisations with different approaches to, and use of, CSM.

Sampling

The study included 24 organisations that were chosen to provide a broad view of the use of CSMs across a variety of service organisations. The organisations were further chosen based on their score on the EPSI Rating Group customer satisfaction index. The organisations sampled were to represent top scorers, with satisfied customers, and organisations with dissatisfied customers (EPSI Rating Editorial Board, 2011). The EPSI customer satisfaction model bases the concept of customer satisfaction on seven components: Image, Customer Expectations, Customer Perceived Product Quality, Customer Perceived Service Quality, Customer Perceived Value, Customer Satisfaction, and Customer Loyalty (Eklöf & Selivanova, 2008). More than 300 European organisations subscribe to the yearly industry-wide studies conducted by the EPSI Rating Group (Skowron & Kristensen, 2012). The EPSI Rating Group customer satisfaction index is given on a scale from 0 to 100, and the top scorers received a score above 75, the scores with satisfied customers varied between 75 and 69.7, and the scores with dissatisfied customers below 69.7.

Data collection

In total, data were collected through 33 studies that followed a standardised interview guide structured around the constituent components of customer satisfaction, and how CSMs were used and communicated within the organisations. Examples of questions are 'How do you use the results of non-financial performance measurements such as customer satisfaction?', 'What difficulties and challenges have you experienced in the use of non-financial performance measurements?', and 'Do you, and if so how, link the non-financial performance measurements to your strategy or your organisational goals?'

The interviews were conducted by members of the research group, including employees from the Swedish Institute for Quality, and by the first author of this paper. The interviewees were middle to top managers of Swedish organisations from a variety of service sectors, such as information and communication technology, recruitment, and transportation. All the interviews were conducted face-to-face at the organisations' offices, recorded, and subsequently transcribed. The position of the interviewees, the industry, and the anonymised organisation identifier are presented in Table 2.

Data analysis

The data were analysed iteratively, with the data collection, literature study, and analysis being performed simultaneously. The coding was based on Lervik Olsen et al.'s (2014) CSIU process, combined with a clustering of organisations based on type of customer information usage suggested by Rollins et al. (2012). The empirical material was initially

Table 2.   Interviews.

Identifier	Industry	Position of interviewee(s)
A	Banking	Customer Insights Manager
B	Banking	CEO
C	Banking	Senior VP and Sustainability Manager
		HR Manager, Employee Branding
		Office Manager
D	Banking	Customer Insight Manager
E	Energy	Customer Service Manager
F	Energy	Net Promoter Score Manager
G	Energy	CEO for a subsidiary in an energy company group
H	Energy	CEO
I	Energy	Marketing and Sales Manager
J	Energy	Business Area Manager
K	Energy	Business Area Manager
L	Energy	Quality and Sustainability Manager
M	Health & Fitness	Communication Manager
N	ICT	Communications Manager
		Director of Customer Experience
		NPS Manager
O	ICT	Customer Relationship Manager
P	ICT	Senior Business Analyst Manager
Q	ICT	Customer Relationship Manager
		HR Business Partner
R	ICT	Customer Relationship Manager
		Strategy Manager
		Quality Manager
S	Insurance	Insurance Manager
T	Public Agency	Area Manager
		Key Account Manager
U	Public Agency	Marketing Manager
V	Staffing Industry	Quality Manager
W	Staffing Industry	Business Process Development Manager
X	Transportation	HR Manager
		Customer Insights Measurements Manager

analysed through the lens of the CSIU phases marking illustrative quotes or sections for each phase. Second, the material was further analysed by focusing on the use of CSM decision-making, investigating in particular whether there were examples of concrete improvement actions linked to CSM usage, and if there was a clear CSM strategy. Subsequently, the organisations were labelled as either action-oriented, knowledge-enhancing, or symbolic in their CSM usage.

To increase confidence in the findings, and to allow for complementary insights, the two first authors conducted the analysis jointly (Meredith, 1998). The second author acted as an external investigator of the empirical material as she did not participate in the data collection, which is another means of strengthening the confidence in the findings (Eisenhardt, 1989).

Findings

In the following section, the empirical findings will be organised around the three phases of a CSIU process. For reference to individual interviewees, the identifier from Table 2 is used.

Table 3.   Quotes illustrating the CSIU process in the organisations studied.

Type of customer information usage (Organisation)	Strategy	Measurement	Analysis and implementation
Symbolic (K, L, M, P, Q, S)	'I don't think we work strategically with the customer satisfaction measurements' (Business Area Manager, K) 'It is presented to the management group, we try to figure out how to take it further – and that's where we often fail' (Senior Business Analyst Manager, P)	'We don't agree with the questions … . I think they can be misleading' (Business Area Manager, K)	'It comes through our management team, and through the communications department … I often only get it presented to me' (Insurance Manager, S) 'We haven't used it very much, or in a very concrete way, but of course you look at the comparisons with other companies' (Quality and Sustainability Manager, L)
Action-oriented (A, E, F, G, H. N, O, T, V)	'This [the CSMs] have led to that the organisation has shifted perspectives a bit, where we have worked inside-out earlier. That we tried to change even if it might take rather long time, but we're on our way to work from the customers' perspective' (Area Manager, T) 'Involvement and understanding […] it is very much about selling … how can you affect it [CSM], can I affect it?' (Net Promoter Score Manager, F)	'Once or twice per year we do an in-depth customer satisfaction investigation, where we ask more questions' (Quality Manager, V) 'We have developed questions covering areas we know are important for the customers […] that we ask every year' (Key Account Manager, T)	'We [based on the CSM] identify a number of improvement suggestions that we want to do, one example is a method for how to treat dissatisfied customers' (Quality Manager, V) 'I present the result for the management team in Sweden or the group's management team, then each office gets their report that they present to their management team […] in addition each individual gets feedback.' (Quality Manager, V) 'When you gather reports, we always get a to-do list to work with, last year it was to inform and educate our customers' (Customer Service Manager, E)
Knowledge-enhancing (B, C, D, I, J, R, U, Q, X)	'The critical thing is that we measure and get knowledge' (Quality Manager, R)	'An overall measurement, [and] study how it [an industry-level CSM]	'We have assigned […] to every unite […] the responsibility to identify concrete

Table 3.   Continued.

Type of customer information usage (Organisation)	Strategy	Measurement	Analysis and implementation
	'It [the CS measurement] has given priority to the customer satisfaction as a strategic question' (Business Process Development Manager, W) 'We measure our customer satisfaction all the time. It is simple, that is a performance measurement that is non-financial and can balance that [the use of financial performance measures]' (Senior VP and Sustainability Manager, C)	is correlated with own studies [on a more detailed level]' (Customer Insight Measurement Manager, X) 'It doesn't affect my actions … it needs a goal or parameter that we measure that I can affect' (Quality Manager, R)	actions' (Business Process Development Manager, W) 'We [group's management team] look at it, naturally, and see strengths and shortcomings […] you could work more with the employees, I don't think we do that' (Business Area manager, J)

Table 3 provides quotes illustrating the CSIU processes in the organisations studied. The clustering is based on the three types of information usage. Each cluster of organisations is later elaborated on throughout the three phases of a CSIU process identified in Lervik Olsen et al. (2014).

Symbolic use of customer information

Organisations that have a symbolic use of CSM overall have few activities, if any, that can be seen as constituting a CSIU process. The results indicate that there appears to be a lack of strategic purpose for why the companies are using CSM. As stated by one of the organisations, the CSM 'is presented to the management group, we try to figure out how to take it further – and that's where we often fail' [P]. Hence, the absence of a plan for how to process the results in the organisations leads to a situation where CSM does not have an impact on, or support from, the strategic level of the organisation. In the measurement phase, the organisations do not reflect on the means to measure CS, and neither on how to relate these measurements to other indicators measured. Conclusively, in the analysis and implementation phase, the CSM results are often communicated within the organisations, mainly through the communications department, but lack any concrete actions deriving therefrom.

Action-oriented use of customer information

The reason why organisations choose to utilise CSM appears to be a differentiating factor between those having an action-oriented approach, and those that do not. In the strategy phase, the action-oriented organisations have a clear purpose for utilising CSM, and have also outlined how it is related to other types of customer information measurements.

As an example, one of the telecom organisations uses CSM 'as a means of comparison [… whereas …] Net Promoter Score results [are used] to see what happened last week, did it go down, are we on track' [NPS Manager, N]. Further, the measurements can be a part of changing the direction of the organisation at a strategic level;

> [the CSM measurements] have led to the organisation shifting perspectives a bit, where we have worked inside-out earlier. We tried to change that even if it might take rather long time, but we're on our way to work from the customers' perspective. [Area Manager, T]

Thus, utilising customer-centric measurements appear to have the potential to aid companies in focusing their attention on matters that are deemed significant for their customers.

Moving from the strategy phase to the measurement phase of a CSIU process, the action-oriented organisations are aware of, and have a plan for, how to use various measurements of customer satisfaction for different purposes. To address this broad range of purposes, the organisations construct the measurements in different ways. As an example, general CSMs are used as a reliability check for internally developed measurements: 'we use it [the general CSM] as a reference for our own [internal] customer satisfaction' [Key Account Manager, T]. A key benefit of having both general, and sometimes publicly available CSMs, combined with internally developed measurements, is that it aids addressing the challenge 'to feel ownership over these measurements, to understand what they really mean' [NPS Manager, N]. Hence, although complexity of CSM increases, it also develops buy-in throughout the organisation through the sense of ownership.

Lastly, in the analysis and implementation phase, the organisations with an action-oriented view use CSM as 'a way to benchmark against the ones in our industry but also against others, to understand our position' [Director of Customer Experience, N]. However, in addition to describing the benchmarking, and understanding of one's position, there are also processes in place to take the CSM results further into identification of improvement areas, and to prioritise actions. Based on the results from the CSMs, these organisations 'identify a number of improvement suggestions that we [they] want to do, one example is a method for how to treat dissatisfied customers' [Quality Manager, V]. Further, the results also show that CSM data is not used solely by a certain department within the organisation, for example, marketing or communications. On the contrary, the management team might 'go through it [CSM results] with lower levels of managers […] and employees, so that everyone in the organisation gets involved' [Area Manager, T]. This cross-functional involvement is further supported by feedback at the individual level; 'all employees that have a customer dialogue get feedback on what the customers think […] you work it through with your own manager' [Director of Customer Experience, N].

Knowledge-enhancing use of customer information

In the strategy phase, a knowledge-enhancing approach implies that the organisations are aware of the usefulness of CSM, and see it as something that 'has given priority to the customer satisfaction measurements as a strategic question' [Business Process Development Manager, W]. Further, CSM is used collaboratively, where the ownership of the incoming CSM results and the thus-derived actions are formally distributed across departments.

A factor that influences the use of CSM that is frequently mentioned is the challenge of making it specific and relevant enough, in order for employees to understand what they mean and how it translates into their daily work. As stated by one manager: 'it doesn't affect my actions … I need a goal or parameter that we measure that I can affect' [Quality Manager, R]. A way to tackle this might be to use CSM as 'an overall

measurement, [and] study how it is correlated with internal studies [on a more detailed level]' [Customer Insights Measurements Manager, X]. Hence, to be effective, CSM must be relevant to individual employees, and bridge the distance from their particular operations to what is regarded as customer satisfaction.

In terms of the analysis and implementation phase, CSM is often used as way to make a 'comparison of our performance in relation to our competitors … [customer satisfaction] is a possibility for us to compare our performance' [Business Process Development Manager, W]. The benchmarking results are compared to internal CSMs, if these exist, and routinely discussed at a strategic level with the involvement of corporate management. Furthermore, the ownership of taking concrete action is at some companies formally delegated to each respective function. Taking that step, though, of concretising the CSM results is something many of the studied companies struggle with, as compared with companies using CSM in an action-oriented manner. The data are shown in the organisations, for example, by posting on internal websites or through the communications department. There appears, however, to be a lack of processes to support concrete improvement work based on the CSM results. This despite an awareness that it would have been beneficial, that is, 'we will take care of this [work with improvements], do a re-start' [Marketing Manager, U] and 'we [group's management team] look at it, naturally, and see strengths and shortcomings […] you could work more with the employees, I don't think we do that' [Business Area Manager, J]. Another reflection from an organisation scoring high on the CSM is that there is 'only a review [of the results] directly after the measurements been done [… and] we have a quite good result, if we should have had bad results I think we would work much more actively with it [the CSM result]'.

Discussion

In relation to previous research focusing on why organisations should use CSM (see for example, Bititci et al., 2012; and Fornell et al., 1996), our study focuses on organisations' experiences with them. In all organisations, there is a general lack of activities in, and focus on, the strategy phase of a CSIU process. Further, the study points to three areas of differences between organisations with different CSM uses: processes to support improvement actions based on CSM, CSM ownership, and integration between various measurements.

In general, all the studied organisations focus their CSIU foremost on the analysis and implementation phase, and to some extent on the measurement phase. This contrasts with research on CISU emphasising the importance of activities in the strategy phase; see, for example, Morgan et al. (2005) and Lervik Olsen et al. (2014). Few of the organisations perform deliberate activities in the strategy phase, which is also true for organisations with a knowledge-enhancing or action-oriented approach. The lack of focus on the strategy phase, preparing the organisation for using CSM in decision-making (Lervik Olsen et al., 2014) might also be a part of the explanation to the scarcity of concrete activities in the analysis and implementation phase. Interestingly, the factors mentioned by the organisations as enablers in the analysis and implementation phase are all related to factors that Franco-Santos et al. (2012) categorised as organisational capabilities; the relation to people behaviour is important in order to realise the potential of measurements to affect daily operations and contribute to achieving long-term objectives (Hall, 2008).

Turning to differences, first, in organisations working with action-oriented CSM, the focus on improvements permeates all parts of the CSIU process. In contrast, organisations using CSM symbolically experience difficulties understanding the measurements and have a lack of processes that allow it to drive improvement actions. One underlying

reason might be that CSM is sometimes viewed as merely a benchmarking activity to be used in marketing activities if the results are favourable; hence it is not discussed in forums of managers that have the responsibility of carrying out improvements (Bourne et al., 2000), or that fully capture the complexity of the performance measure in question (Bititci et al., 2012).

Second, in all organisations utilising predefined CSM, such as the one from EPSI rating group, establishing a sense of ownership is challenging as the 'motivation generated is influenced by the degree of participation in the measurement process' (Franco-Santos et al., 2012, p. 89). However, there is still a difference in how well the organisations counteract this and create a sense of CSM ownership. The differences appear to boil down to the way in which the CSIU is concretised, where action-oriented organisations discuss how individual actions affect CSM. In contrast, other types of organisations do not have such discussions where CSM is operationalised to the level of individual employees, hence limiting its support for both day-to-day operations and long-term objectives (Hall, 2008). To support CSIU, and CSM ownership, previous research has emphasised formal structures, for example, 'to review the measures and ideally to agree to action [...] a regular meeting is required, attended by directors and managers who have responsibility for the performance being measured' (Bourne et al., 2000, p. 761). Bourne et al. (2000, p. 768) further argued that 'processes [… are …] required to regularly review the measures against strategy.' In the action-oriented organisations, there are examples of such regular meetings, both at management level and also deployed by managers down to their groups of employees. These meetings are examples of activities supporting the analysis and implementation phase of a CSIU process (Lervik Olsen et al., 2014; Morgan et al., 2005).

Third, there are differences related to integration of different measurements. The lack of efforts for such integration is critical since a key element of the strategy phase is how the CSM is integrated with, and related to, other performance measurements in the organisation (Lervik Olsen et al., 2014 and Morgan et al., 2005). In the action-oriented organisations, there is an outspoken purpose of the use of CSM, and often ideas on how CSM relates to other measurements. An example is when a predefined CSM bought from an external organisation 'is correlated with own studies' [Customer Insight Measurement Manager, X], that is, combined with internally developed measures. These actions can potentially increase the understanding of the PMS by decreasing complexity and vagueness, a crucial element in order for CSM to drive employee behaviour (Franco-Santos et al., 2012; Stern, 2006).

In summary, it appears inherently difficult to concretise CSM at an operational level; at the same time, it appears that the desired CSM approach is one that combines the strategic, long-term thinking often present in organisations using it in a knowledge-enhancing manner, with the concrete operationalisation of CSM found in organisations using an action-oriented approach. Thus, the data show that the action-oriented and knowledge-enhancing approaches should not be viewed as progressions of each other, but rather as two building blocks of an efficient CSM utilisation, since actions at both the strategic and operational level are needed. This combination, however desired, is not fully developed in any of the studied organisations.

This study is limited to a few informants per studied organisation; thus, in-depth single case studies focusing on well-functioning CSIU processes would be recommended for future research. Further, it is also of interest for further research to study how characteristics such as type of offering, size, or type of industry, potentially influence CSIU.

Conclusions

The conclusions of this paper can be summarised in one challenge common to all organisations irrespective of whether they use CSM in an action-oriented, knowledge-enhancing, or symbolic manner, and three areas that differ depending on how CSM is used. In common, all organisations have few, if any, activities in the strategy phase of a CSIU process. This makes the organisations' preparedness for using CSMs low. Using CSMs in a symbolic manner implies that the organisation lacks processes that support their use in driving improvements. This might be linked to differences in how the organisations have managed to create CSM ownership, where for example, action-oriented organisations have been successful in creating such ownership and by that concretised CSM to the level of influencing activities and improvements in the organisation. Finally, there are differences in how CSMs are integrated with other measurements and the knowledge-enhancing and action-oriented organisations are better at integrating various measurements and hence having a strategy for the CSIU. In summary, to use CSMs to drive improvements appears to require a combination of strategic, long-term thinking, and concrete operationalisation of CSM. Thus, the action-oriented and knowledge-enhancing approaches can be seen as two building blocks of an efficient CSM utilisation; merely working in a knowledge-enhancing manner without focus on actions in individual customer relationships might risk turning into a symbolic use of CSM.

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