

Heterogeneity in client motives for utilizing management consulting

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Abstract

Purpose – The paper advances research on the heterogeneity of client behavior and the understanding of “the client” as a key topic in the research of management consulting. First, this issue is addressed by summarizing the clients’ reasons for acquiring and utilizing management consulting services. Second, the purpose of this paper is to examine the ways in which these reasons vary in four key client groups.

Design/methodology/approach – Building on 1,127 responses to a survey questionnaire, the clients’ motives for acquiring and using management consulting are examined in four different client groups. Principal component analysis with an eigenvalue greater than one and varimax rotation method was used to discern the motives for acquiring and using consulting.

Findings – The analysis identifies two co-existing factors as key reasons for acquiring and utilizing management consulting: “Impact” and “Significance.” This typology is used to show that the reasons for acquiring management consulting services are dependent on the hierarchical level of the client. While reasons related to “Impact” are consistently emphasized in the four examined client groups, reasons related to “Significance” show greater variance and are emphasized less higher up in the organizational hierarchy.

Research limitations/implications – The paper argues for the need to reconsider the conventionally marginal and subordinate position of subjective motivations in the management consulting literature. The paper creates bridges between previously contending paradigms by developing a holistic and comprehensive framework of the client motives for utilizing management consulting.

Practical implications – For practitioners, the results complement prior understandings of client purchase decision making. More fundamentally, this paper provides elements for restructuring the overall discourse on the roles and uses of consultants.

Originality/value – The paper is the first large-sample examination of client heterogeneity, developing an empirically verified typology of the reasons for utilizing management consulting. More importantly, the paper specifies how these reasons vary among four key client groups. The primary contributions of the paper are: the paper posits a robust typology on the previously multivocal and fragmented reasons for utilizing management consulting. The paper specifies how the reasons vary in four key client groups, developing a more nuanced understanding of the heterogeneity of “the client.”

Keywords Change management, Professional services, Management consulting

Paper type Research paper

1. Introduction

In the previous research on management consulting, the “client” has been treated mostly as a monolithic and homogenous entity (Alvesson *et al.*, 2009; Kreißig and Taffertshofer, 2017; Retna, 2016; Strang *et al.*, 2014; Von Becker *et al.*, 2015). By contrast, some studies present “the client” as a multi-level construct, emphasizing the “heterogeneity” of the client (e.g. Alvesson *et al.*, 2009; Sturdy, Werr and Buono, 2009). These studies stress that there are usually several different clients that the consultants serve in a particular project. To advance this research, calls for a more fine-grained understanding of the “client” have been expressed for some time (Alvesson *et al.*, 2009; Sturdy, Werr and Buono, 2009; Sturdy, Handley, Clark and Fincham, 2009). We contribute to this issue by examining how the motives for utilizing management consulting vary according to different hierarchical levels of the “client.”



The existing research forms a dualistic view concerning the motives for purchasing and utilizing consulting services. On the one hand, management consulting has been seen as a tool for increasing organizational performance through a planned collaborative intervention process between the consultant and the client (Kubr, 2002; Wickham, 2004). This view emphasizes that consultancy is used primarily because of its positive effects on organizational performance (Schein, 1987; Nachum, 1999; Creplet *et al.*, 2001; Armbrüster and Glückler, 2007). By contrast, critical research (see e.g. Clark and Fincham, 2002) emphasizes that consulting is used because of the symbolic, political and image value it represents. These studies also underscore that the use of consultants may or may not have a positive impact on performance or it may be subjectively perceived (Alvesson, 1993, 2001; Alvesson and Johansson, 2002; Bouwmeester and van Werven, 2011; Fincham, 2002; Furusten, 2009; Heller, 2002; Jackall, 2009; Nikolova *et al.*, 2009; Mohe and Seidl, 2011; Wright and Kitay, 2002). The critical studies also propose that different clients may emphasize varying either the more substantive or the more symbolic and subjective reasons for utilizing management consulting. However, so far such propositions have been developed by drawing on exploratory case studies (Alvesson *et al.*, 2009; Nikolova *et al.*, 2009). Therefore, there is still a lack of verification as well as more in-depth understanding on how the different motives behind utilizing management consulting are emphasized or may vary between heterogeneous client groups.

This paper addresses this issue in a twofold manner: the paper begins by operationalizing the multitude of available reasons for using management consultancy into a coherent set of motives that enables empirical examination. In its current state both the functionalist and critical studies – individually and in combination – provide a fragmented set of client motives for acquiring management consulting (Belkhdja *et al.*, 2012; Bouwmeester and van Werven, 2011; Perner *et al.*, 2014; Lonsdale *et al.*, 2017). This needs to be captured in a framework which reduces entropy, increases commensurability and provides a basis for further theorizing. In this paper, by means of a large-scale, quantitative study, a typology of clients' motives for acquiring management consulting is therefore constructed. This typology then serves the primary purpose of the paper: to specify the ways in which the motives are emphasized and vary across four key client groups.

Drawing from existing studies, and with a factor analysis of 1,127 survey answers from Finnish companies, the paper shows that from the client's perspective, the reasons for acquiring management consulting form two co-existing dimensions (see Alvesson *et al.*, 2009; Armbrüster, 2006). These are named as "Impact" and "Significance." This operationalization is ideal for two reasons. First, it reduces the apparent fragmentation in the existing literature by combining existing studies based on divergent paradigms and ideologies; it balances the functionalist, "rational" motives with the subjective, "political" motives (cf. Jackall, 1988). Second, it enables empirical analysis on how the two dimensions are emphasized and vary between hierarchical client groups. Consequently, the paper specifies how the dimensions are emphasized in four different hierarchical client groups (CEOs, top managers, middle managers, experts). Taken together, this paper answers the following two research questions:

- RQ1. Do the previously proposed reasons for utilizing management consulting reflect two separate dimensions, as proposed by existing studies?
- RQ2. How are the different motives for utilizing management consulting emphasized in different client groups?

The results posit an empirically tested understanding of client behavior by compressing the previously entropic and often conflicting motives for utilizing management consulting into two distinct sets of client motives. Therefore, the paper alleviates the existing fragmentation by validating a typology, which combines the differing perspectives into a usable instrument and increases possibilities for cumulative knowledge creation regarding "the client." Furthermore, this typology enables us to conduct an analysis specifying the diverse emphasis of these

motives among the most common client groups. The primary finding and argument is that, whereas the emphasis on the more substantive motives (Impact) for acquiring management consulting is relatively constant among the examined client groups, the more symbolic motives (Significance) express variance and are emphasized less the higher in the hierarchy we go.

The paper is structured as follows: first, a literature review summarizes the existing studies on the heterogeneity of the client and illustrates the dualistic perspective in existing management consulting research. This review builds toward justifying the focus and the research questions of our study. Second, the research design, data set and methodological approach are illustrated. Finally, the results are disclosed, leading the way to the discussion and conclusions of the paper.

2. Research on client heterogeneity and motives for using consulting

2.1 *The heterogeneity of “the client”*

In much of the existing literature on management consulting “the client” has often been treated as an aggregate of all the individuals in a client company, represented as a total agent and seen to act in the name of the client organization. In these studies, attempts to understand both the consultancy and the “aggregate” client draw from different perspectives. For example, prior research has focused on studying the consultant–client relationship in terms of roles (Belkhdja *et al.*, 2012), how the roles are dynamic in nature and how they and the consultant–client relationships evolve (Pozzebon and Pinsonneault, 2012). Others have examined the multifaceted interaction between the consultant and the client by focusing on logic: the consultants and “the client” may pursue basically different, system-specific goals in one and the same project, which is likely to result in communication barriers (Sutter and Kieser, 2015; Mohe and Seidl, 2011). Still others touch upon the knowledge co-creation process, where knowledge is produced in a symbiotic cooperation with the client and the consultant (Aarikka-Stenroos and Jaakkola, 2012; Werr and Stjernberg, 2003; Werr and Linnarsson, 2002; Fosstenlökken *et al.*, 2003). Taken together, it is characteristic in many of these studies that “clients are presented as relatively unitary entities with attention given to diversity between firms and projects rather than client diversity within them” (Alvesson *et al.*, 2009, p. 254).

However, several studies argue that “the client” is seldom a monolithic and homogenous entity, emphasizing instead the “heterogeneity” of the client (Fincham, 2012; Sturdy, Werr and Buono, 2009; Sturdy, Handley, Clark and Fincham, 2009). For example, studies have shown how the key people in organizations are influenced by their perceptions and interpretations of a change process as well as their subjective experiences. The argument here is that regarding management consulting processes, key people in organizations are considerably affected by their individual, subjective perceptions and interpretations as well as previous experiences with change processes (Lattuch and Seifert, 2015). For example, Perner and Werr (2013, p. 32) argue that “differences in perception shape different contexts for the legitimate use of consultants.” In an earlier study, they specifically show that the ways in which consultants are utilized depend particularly on the managers’ perceptions of their roles as purchasers and users of consultancy services.

In a similar vein, Schein (1997) noted that the consultant’s position and role experience shifts over time, depending on his/her relationship with the client. The position and role the consultant takes or is given, or in which he/she operates is constructed in interaction with the client (Alvesson *et al.*, 2009). Among others, this is seen to influence the modes of consulting, the content and relevance of the consulting process, the tools and methods that are considered the most useful and ultimately, perceiving who “the client” is (Nikolova *et al.*, 2009; Schein, 1987). In this process identifying the “real” client in the organizational hierarchy is seen to improve role clarification and lead to a higher degree of involvement and commitment of the consultant in the relationship (Belkhdja *et al.*, 2012).

Furthermore, Nikolova and Devinney (2009) argue that client–consultant teams are characterized by a clear hierarchy on both the client and the consultant sides. This determines who communicates to whom and who is responsible for what regarding the project tasks. According to these authors, such a hierarchy may be perceived critically by those client representatives who are in the middle management category. The role of middle managers is restricted to the supplying of information, which can make them outsiders in the actual development of the recommendations. As a contrast, the client who engages and pays the consultant has more potential in influencing the problem-solving processes and recommendations. Others, such as Floyd and Lane (2000), show how top-, middle- and operational-level managers may perceive the time horizon differently as well as have differing information requirements and core values regarding the consulting process. Furthermore, Waller *et al.* (1995, p. 968) conclude that the “managerial level may be an important boundary condition for many theories related to managerial perception.” Therefore, the hierarchical level of the client groups is considered to affect the acquisition and utilization of management consulting services. For example, this issue may be approached differently by senior and junior managers (Alvesson *et al.*, 2009; Lattuch and Seifert, 2015).

It is apparent, therefore, that “the client” in management consulting needs to be understood as a highly heterogenous and multi-level construct. However, regarding the purpose of this paper, any effort designed to theorize why and how different client groups acquire management consulting services must first address the issue of operationalizing the multitude of available explanations into a coherent set of motives that would enable empirical examination. As will be highlighted in the next section, this reduction allows us to examine the variance in the motives of different client groups when acquiring and utilizing management consultancy.

2.2 Client motives for acquiring and utilizing management consulting

Examinations of the client’s reasons for hiring a professional consultant have been pursued in several research streams. A part of the research has measured direct reasons or motives for buying consultancy. Such research has created an ever-growing list of varying reasons. Here it is noteworthy to distinguish, as noted by Sieweke *et al.* (2012), between the general reasons for purchasing management consulting and the criteria used to select a particular management consulting company, as they are often blurred in the studies. On the other hand, many studies have focused on management consulting success, indicating implicitly, that the success factors are direct or indirect reasons for the client to hire consulting professionals (e.g. Jang and Lee, 1998; Appelbaum and Steed, 2005; Nikolova *et al.*, 2015; Bronnenmayer *et al.*, 2016a). All in all, during the past few decades the existing studies have found a vast number of reasons for acquiring and utilizing management consulting services.

In these studies, the main argument regarding the purchase and use of management consulting has been that consulting helps making organizations more efficient and competitive (Pemer *et al.*, 2014; Kubr, 2002; Wickham, 2004; Simon and Kumar, 2001). These motives emphasize the consultant as a provider of expertise and new methodologies, a change agent and a catalyst, as well as a party bringing an independent, objective viewpoint to client assignments (Bronnenmayer *et al.*, 2016a; Appelbaum and Steed, 2005; Chalutz Ben-Gal and Tzafir, 2011). This functionalist view recognizes a number of distinct reasons for the purchase of consultancy, the basic argument being that “the consultants’ expertise or competence is of essential importance for the client” (Bronnenmayer *et al.*, 2016b). The specific reasons include insufficient in-house expertise and manpower, gaining additional help/resources, independent/objective advice, no need to hire new staff, quick resolution of an issue and other kinds of time-saving aspects (Simon and Kumar, 2001). Similarly, Sturdy (2011) summarized the offering of the consultants to consist of, for example, expertise, extras (people) and facilitating change.

On the other hand, the functionalist view has been challenged by more critically oriented research. This research stream claims that the outcomes of management consulting, and especially its impact on organizational performance, might be non-existent (Kirkpatrick *et al.*, 2018; Mohe and Seidl, 2011; Sturdy, 2011) or at least difficult to measure unambiguously (March and Sutton, 1999; Wright and Kitay, 2002; Berglund and Werr, 2000; Glückler and Armbrüster, 2003). For example, the evaluation of the outcomes of management consulting has been considered difficult due to the intangible nature of the consulting service. Also, the knowledge co-creation during the consultant–client collaboration can change the initial goals of the consulting project. Furthermore, it might also be difficult to determine which measures to use for evaluating a specific consulting assignment or how to assign responsibility for project successes and failures. Finally, the actual outcomes of management consulting may not manifest until long after the finalizing of the project (Pemer and Werr, 2013; Glückler and Armbrüster, 2003). Therefore, one viewpoint is that rather than having a direct impact, the consultant can only cause perturbations and changes in the client's systems and structures, which otherwise might not have been achieved (Mohe and Seidl, 2011).

According to the critical studies, the motives for using management consulting also relate to symbolic aspects (Abrahamson, 1996; Carter and Crowther, 2000; Ernst and Kieser, 2002; Staw and Epstein, 2000; Bouwmeester and van Werven, 2011). Symbolic activity is found, for example, in conforming to institutional pressures or utilizing consulting for politicized agendas. Symbolism can be found even in the mere hiring of management consultants (Nippa and Petzold, 2002). Consulting is often found embedded in organizational power games, and therefore, emphasizes the political reasons and the management's hidden agendas for its use (Pettigrew, 1975; Buchanan and Badham, 1999; Bouwmeester and van Werven, 2011; Heller, 2002; Jackall, 2009; Wright and Kitay, 2002; Ernst and Kieser, 2002; Engwall and Kipping, 2013). Moreover, consultants may serve as scapegoats taking the blame in controversial situations, or for serving such relatively trivial-sounding purposes as using excess funds which otherwise would be left unspent (Kaarst-Brown, 1999; Schein, 1987; Whittle, 2006).

The critical studies also underscore a wide variety of reasons related, for example, to coping with internal rivalries or increasing the legitimacy of decisions already made (Heller, 2002; Jackall, 2009; Whittle, 2006; Sturdy, 2011). Regarding the aforementioned institutional pressures, it has been claimed that the use of consultants is often related to organizations following the examples of other organizations (DiMaggio and Powell, 1983; March and Sutton, 1999; Carter and Crowther, 2000). Consulting is seen to be used for the management to convince its wider audience, competitors and stakeholders, of taking into use the latest management systems, fashions and methods, thereby conforming to institutional norms (Abrahamson, 1996; Hargadon, 1998; March and Sutton, 1999; Meyer and Rowan, 1977; Scott, 1998, 2001; Engwall and Kipping, 2013). In summary, from the critical perspective, instead of a direct impact on the client's organizational performance, the justification for utilizing consultancy rests on the perceived, subjective value. This might include components of social, emotional or epistemic value (Sheth *et al.*, 1991).

In sum, both the functionalist and the critical studies have produced a highly diversified understanding of the reasons for utilizing management consulting. However, this expanding list creates fragmentation and entropy, and thus, does not facilitate the generation of deeper insights into the ways in which different client groups might emphasize why they utilize consulting. Therefore, to address the research gap outlined in the previous section, the existing fragmentation and entropy is first reduced by examining empirically whether the previously proposed reasons for utilizing management consulting reflect two separate dimensions, as proposed by existing studies. In this way it is possible to consolidate and properly operationalize the multitude of available explanations into a coherent typology. This aggregation in turn enables us to address the primary goal of the paper: to examine the possible variance in the ways in which these motives are manifested in different key client groups.

3. Data and methods

3.1 Data

For the purposes of this study, an existing set of data was used from a wider examination on management consulting. This was collected in 2008 and first presented at the 2010 British Academy of Management conference. For this data set, a survey questionnaire comprising 46 questions was created to examine the reasons for acquiring and utilizing management consultancy. The survey questions drew upon the existing theory presented in the previous section, of which the following are representative studies: Abrahamson (1996), Armbrüster (2004), Berglund and Werr (2000), Carter and Crowther (2000), DiMaggio and Powell (1983), Ernst and Kieser (2002), Hargadon (1998), March and Sutton (1999), Schein (1987), Scott (1998), Staw and Epstein (2000), Whittle (2006), Wickham (2004) and Wright and Kitay (2002). The validity of this questionnaire and survey as a data collection instrument still rests on a sound basis. Based on our reading and comparisons between existing studies from different periods (e.g. Clark and Fincham, 2002; Alvesson *et al.*, 2009; Bronnenmayer *et al.*, 2016a), we see that the basic motives and rationales for purchasing and utilizing management consulting have not exhibited crucial changes since the collection of these data.

In the questionnaire, a list of claims from the literature was created. The questions were structured according to four broad categories related to: purchasing management consulting; the role of management consulting in organizational development; measuring the outcomes of consulting; and experiences of the consequences of management consulting. In order not to guide the respondents to answer solely from the perspective of the two dimensions described below, questions considered to operationalize the focal, contesting perspectives on the reasons for utilizing management consulting were distributed in all of the four categories. All questions were measured on a five-point Likert scale ranging from “strongly disagree” (1) to “strongly agree” (5), with “neither disagree nor agree” (3) in the middle. It is important to note that in addition to the actual experiences of the reasons for utilizing management consulting the image and beliefs related to these reasons are also important. This is due to the diversity of the client groups often affected by consulting and because of the manifold challenges in explicitly measuring its consequences (e.g. Werr and Perner, 2007). Therefore, our questionnaire contained questions that measured both the actual experience and the perceptions of the respondents.

The sampling frame of 21,322 firms in Finland with more than 50 employees, a turnover of more than 2m euros and an identifiable manager was drawn from the Profinder B2B database. All managers were sent an e-mail invitation to participate in the study. However, several reasons exist for why the e-mails may not have reached the respondent. For example, the manager may have left the company or the company may have gone out of business. In any event, 1,127 usable responses were obtained, which was considered highly satisfactory. This yielded a response rate of 5.3 percent, which is valid and usable as with the total number of 1,127 respondents the minimum number of cases required for a factor analysis was met (e.g. Hutcheson and Sofroniou, 1999). Furthermore, the recommendation that there should be at least five times as many observations as the number of variables to be analyzed (Bryant and Yarnold, 1995; Hair *et al.*, 2006) was also met.

Internet surveys have their own advantages and disadvantages. On the positive side, these surveys have the capability to reach a large sample of respondents. The main disadvantage, in general, is the often considerably lower response rates than mail surveys (Shih and Fan, 2009). The response rate is important in surveys because a low rate may lead to a non-response bias and result in misleading information about the issues covered by the survey. In this study the non-response bias is unlikely to be problematic as no significant differences in means (*t*-tests at the 0.05 level) were found between early and late respondents (Armstrong and Overton, 1977).

From the sample, 12.1 percent of the respondents were CEOs, 38.9 percent belong to the category of top management, 33.8 percent were middle managers and 15.3 percent other managers or experts. In addition, 56 percent of the respondents were from firms with less than

250 employees and 44 percent with more than 250 employees. Most respondent companies (57.5 percent) had a turnover of less than 50m euros and the rest (42.5 percent) had a turnover of over 50m euros. In terms of age, 38.0 percent of the respondents were less than 45 years old, 36.6 percent were between 45 and 54 years and 25.4 percent were over 55 years old. In terms of organization type, 92 percent of the respondents were from private enterprises and 8 percent represented the public sector. Table I presents the respondents by industry branch.

The findings and results of this study are the outcome of iterative steps in a process of systematic combining, as coined by Dubois and Gadde (2002). This means that previous research was used to compile the questions related to the reasons why clients acquire and utilize management consulting services. This procedure is in line with the critical steps of “establishing the phenomenon” and utilizing “strategic research materials” as proposed by Merton (1987). That is, it is vital to establish empirically validated proof that an expected phenomenon truly exists (in this case, the two dimensions of the motives to purchase management consulting). Only after such an empirical validation can the material be utilized for more in-depth examinations of any additional and related empirical phenomena (in this case, the manifestations and variance of the two dimensions in the different client groups). These are crucial steps before entering into theorizing, as otherwise any further analysis might be biased by lack of facts or by studying things that exist as pseudofacts (Merton, 1987).

Regarding the validity of the data (cf. Pfeffer, 2013), this research is a secondary data analysis, an approach which allows researchers to use data that were originally collected for other research purposes and allows to set new questions to existing data (Heaton, 2012). Also, according to international statistics, the demand for management consulting services is greater during “normal” times or during periods of economic boom than in times of recession (FEACO, 2010). By the time the data were collected, sufficient time had passed since the burst of the IT bubble in the early 2000s and the 2008 financial crisis still had not adversely affected the data (see also FEACO, 2010). During that period, the Finnish economy was positively affected by the global upswing. The data set and findings, therefore, represent “good” times – times when the demand for management consulting generally develops in positive ways.

3.2 Factor analysis

Exploratory factor analysis method was used to analyze the reasons to purchase and use consultants. This is an interdependent technique, where the primary purpose is to define the underlying structure among the variables in the analysis (Hair *et al.*, 2006). The exploratory factor analysis method requires decisions about three key issues: factor extraction strategy, factor retention criteria and factor rotation. These decisions usually involve using principal component analysis (PCA) for factor extraction, the eigenvalue greater than one rule for determining the number of factors to retain and varimax rotation for factor interpretation (Peterson, 2000; Costello and Osborne, 2005; Hair *et al.*, 2006; Patil *et al.*, 2008). These standard practices were followed in this study.

Table I.
Respondents by
industry

	Frequency	Percent
Industry	424	38.0
Trade	86	7.7
Logistics	43	3.9
Services	319	28.6
Technology	101	9.1
Other	142	12.7
Total	1,115	100.0

The Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy tests whether the partial correlations among variables are small. Large values of the KMO indicate that a factor analysis is an adequate method for the data, and a value greater than 0.50 is considered acceptable (Hair *et al.*, 2006). In this study, the KMO exceeded the recommended level as it was 0.85. Moreover, Bartlett’s test of sphericity was significant ($p = 0.00$), indicating that sufficient correlations exist among the variables. Therefore, both the KMO measures and the Bartlett test showed that the data meet the criteria for factor analysis. Overall, it is concluded that the results from the analysis based on the PCA are likely to have sufficient explanatory power.

4. Results

The analysis using the eigenvalue greater than one criterion produced two factors, and therefore, identified two primary dimensions in client motives for acquiring and using management consulting. These two factors accounted for 43 percent of the variance among all variables. Therefore, it is argued that they clearly constitute two operationalized dimensions in the motives for purchasing and using consulting.

In this paper these dimensions are named “Impact” and “Significance.” Based on the literature review, the former label draws on the functionalist literature and on its central notion of the direct and measurable impact of consulting on organizational performance. The latter draws on the critical studies and on the idea that consulting might have subjective significance because of its symbolic, political and image value; significance even if coupled with organizational performance might be less clear, fail to materialize or be subjectively experienced.

The results of the factor analysis and the interpretation of the factors are presented in Table II. The means, standard deviations and Cronbach’s α s are presented in Table III.

In sum, regarding the first research question, the results support the notion that the motives for clients to utilize management consulting can be described using a bicentric typology. This constitutes two coherent dimensions: “Impact” and “Significance.” Regarding the second research question – and partly also to demonstrate the relevance of discerning and verifying the two dimensions – it was examined how the emphasis on “Impact” and “Significance” might vary across four different client groups. These results are presented in Table IV.

The results show that management level and hierarchical position affect how different client groups emphasize the various motives for acquiring and utilizing management consulting. In addition, the results provide evidence that “Impact” reasons are consistently and equally emphasized in the four client groups (CEOs, top managers, middle managers and experts). Therefore, according to the results, each of the four client groups emphasizes equally the following “Impact” motives for purchasing and utilizing management consultancy. Consultancy is purchased and used for guidance and assistance in decision making as well as for gaining knowledge in organizational development. In this sense, consultants are valued as outsiders and neutral presenters of decision alternatives and development targets. Consultancy is also purchased in order to ensure the utilization of “best practices” in management and to assist in bringing about change and organizational development. Assistance can also be needed in responding to the demands of contemporary business environments, which are often considered highly turbulent and fast changing. Overall, these aspects correspond well to the functionalist view of management consulting, emphasizing the positive and direct impact of consulting on organizational performance.

The results show that the emphasis of the four client groups on the “Significance” reasons exhibits more variance. The results verify that in the client groups that represent higher hierarchical levels, the “Significance” reasons are emphasized less than in the groups lower in the organizational hierarchy. In other words, more than the CEOs and top management, the middle managers and experts emphasize the following motives in purchasing management consulting: management consulting is beneficial in communicating issues and decisions across the organization that are considered difficult or controversial. Consultants can also be used as

	Factor loadings	Communalities
<i>Factor 1: Impact of consulting (eigenvalue 3.717)</i>		
1. We could make better decisions with the help of consulting (IMP1)	0.704	0.504
2. The use of management consulting services enables us to use the most extensive and newest knowledge to develop our organization (IMP2)	0.704	0.508
3. With the help of consulting we have found unseen development targets in our organization (IMP3)	0.685	0.469
4. We need consulting to respond to quickly changing demands of the external environment (IMP4)	0.677	0.525
5. With the help of management consulting we seek constant change and new procedures in our organization (IMP5)	0.643	0.459
6. We have bought management consulting to be sure that our organization possesses best management practices of the industry (IMP6)	0.569	0.394
7. Consultants are outside and neutral presenters of development alternatives (IMP7)	0.520	0.281
<i>Factor 2: Significance of consulting (eigenvalue 2.265)</i>		
1. We have often used management consultants to communicate difficult decisions to our organization (SIG1)	0.666	0.485
2. We have often used management consultants as instruments in our organization's power struggles (SIG2)	0.645	0.427
3. The use of management consulting services is mainly related to creating organizational image (SIG3)	0.633	0.454
4. When using management consultants we follow the example set by other companies (SIG4)	0.610	0.401
5. We have acquired management consulting services because the consultant succeeded in convincing us of the necessity of the consulting project (SIG5)	0.610	0.378
6. We have bought management consulting services to communicate difficult things to our organization (SIG6)	0.595	0.425
7. We have employed management consulting to reach different goals than were agreed upon in the buying phase (SIG7)	0.515	0.273

Table II.
The factor analysis results

instruments in intra- and extra-organizational power struggles. Accordingly, consulting can be acquired and used because of the image value it creates as well as for demonstrating that one's own organization is at par or ahead when compared with others. The value of consulting rests also in that these motives can be fulfilled indirectly, as it can be used for different goals than what is explicitly stated in the client contract. Overall, these aspects correspond well to the understanding brought forth in the critical management studies, emphasizing the symbolic, political and image value of the consultants.

5. Discussion

Much of the existing research has relied on an understanding of the "client" in management consulting as a homogenous and unvarying entity. However, to answer the calls for increase understanding on client heterogeneity (Sturdy, Werr and Buono, 2009; Sturdy, Handley, Clark and Fincham, 2009), this paper addressed two issues. First, the paper draws upon a factor analysis and established that from the client's perspective, two coherent dimensions of motives for purchasing consulting can be discerned. These were labeled "Impact" (i.e. stressing the objective and measurable impact on organizational performance) and "Significance" (i.e. stressing the subjective experience of the delivered results and the symbolic and political meaning of the consultancy). This is a significant contribution to the existing literature, as it makes it possible to posit a robust and empirically tested

	Mean	SD	Cronbach's α	1	2	3	4	5	6	7	8	9	10	11	12	13
<i>Factor 1: Impact</i>																
			0.77													
1. IMP1	3.36	0.93														
2. IMP2	3.39	0.98		0.41												
3. IMP3	3.51	0.97		0.48	0.37											
4. IMP4	3.42	1.08		0.36	0.44	0.35										
5. IMP5	3.67	1.13		0.29	0.36	0.33	0.48									
6. IMP6	3.19	1.20		0.29	0.31	0.27	0.23	0.21								
7. IMP7	3.67	0.96		0.13	0.18	0.13	0.29	0.20	0.05							
<i>Factor 2: Significance</i>																
			0.74													
8. SIG1	2.40	1.15		-0.04	0.01	0.00	0.08	0.07	-0.05	0.34						
9. SIG2	1.65	0.94		-0.15	-0.01	-0.09	0.00	-0.02	-0.08	0.28	0.32					
10. SIG3	2.24	1.10		0.07	0.22	0.11	0.23	0.17	0.04	0.33	0.27	0.26				
11. SIG4	2.08	0.93		0.01	0.14	0.05	0.19	0.17	-0.01	0.26	0.25	0.29	0.38			
12. SIG5	1.99	1.05		0.11	0.18	0.15	0.29	0.28	0.09	0.50	0.26	0.22	0.26	0.27		
13. SIG6	2.77	1.31		0.23	0.33	0.26	0.39	0.43	0.16	0.24	0.10	0.06	0.25	0.19	0.37	
14. SIG7	2.37	1.00		0.05	0.06	0.15	0.18	0.16	0.02	0.25	0.30	0.21	0.23	0.23	0.21	0.11

Note: For the wording of the questions see Table II

Table III.
Means, standard
deviations, Cronbach's
 α s and correlations

Table IV.
Emphasis of impact
and significance in
buying and using
management
consulting: one-way
ANOVA

	Total <i>n</i> = 857	CEO <i>n</i> = 112	Top mgmt <i>n</i> = 351	Middle mgmt <i>n</i> = 296	Experts <i>n</i> = 98	<i>F</i>	<i>p</i>
<i>F1: Impact</i>	0.38	0.06	0.09	-0.01	-0.04	0.93	0.43
1. IMP1	3.36	3.46	3.38	3.33	3.32	19.34	0.55
2. IMP2	3.39	3.27	3.42	3.40	3.42	0.71	0.46
3. IMP3	3.51	3.57	3.54	3.49	3.43	0.87	0.58
4. IMP4	3.42	3.20	3.46	3.44	3.46	0.65	0.09
5. IMP5	3.67	3.62	3.76	3.63	3.61	2.14	0.28
6. IMP6	3.19	2.89	3.23	3.25	3.24	1.28	0.02*
7. IMP7	3.67	3.61	3.75	3.63	3.61	3.16	0.05
<i>F2: Sign.</i>	0.24	-0.46	-0.09	0.25	0.31	19.34	0.00*
8. SIG1	2.40	2.08	2.32	2.57	2.53	7.26	0.00*
9. SIG2	1.65	1.38	1.59	1.79	1.79	7.80	0.00*
10. SIG3	2.24	1.90	2.13	2.42	2.42	10.35	0.00*
11. SIG4	2.08	1.78	2.00	2.20	2.28	9.88	0.00*
12. SIG5	1.99	1.71	1.91	2.18	2.02	7.81	0.00*
13. SIG6	2.77	2.26	2.73	2.93	2.91	9.40	0.00*
14. SIG7	2.37	2.20	2.35	2.44	2.44	2.02	0.11

Notes: For wording of the questions see Table II. All original items were measured on a five-point Likert scale, ranging from "totally disagree" (1) to "totally agree" (5). F1 and F2 are means of factor scores.
*Significant at the 5 percent level

understanding of the thus far fragmented client motives for utilizing management consulting. Although previous research has identified many of the reasons for utilizing consulting that form the detailed basis of "Impact" and "Significance" (Heller, 2002), so far these have been presented as variables or unrelated lists of reasons. Therefore, the typology presented here is the first large-scale examination that merges the myriad of reasons into two empirically tested and verified dimensions of actual client behavior.

Second, the primary purpose was to build on this typology and take it one step further by specifying how the motives for utilizing management consulting might vary in four key client groups – CEOs, top management, middle managers and experts. The results showed that, on the one hand, across the client groups both dimensions can co-exist. On the other hand, the results particularly highlight that while "Impact" is emphasized in a relatively consistent manner, the emphasis on "Significance" varies in the examined client groups. More specifically, the results establish a diminishing emphasis on "Significance" higher up in the organizational hierarchy. As pointed out by Alvesson *et al.* (2009), this verifies that senior and junior managers may emphasize different rationales with regard to purchasing management consulting. In particular, the results verify that the differences in the rationales manifest in the degree of emphasis on "Significance" as the purchasing and utilizing motive. However, the paper adds to our existing understanding by contrasting with the case study-based notions of Alvesson *et al.* (2009), according to which "Significance" is emphasized more in the higher hierarchical levels. That is, when applied to a larger population, it is conversely established that "Significance" is emphasized more in the client groups below the CEOs and top management.

The following explanations are proposed for this result: from the institutional perspective, legitimacy of action is a key issue for managers (Bouwmeester and van Werven, 2011; Deephouse and Suchman, 2008; Meyer and Rowan, 1977). In this regard, the western economies are built on the myth and ideal of rationality (March, 1994). It follows that culturally considered rational behavior increases managerial legitimacy (March, 1994; Meyer and Rowan, 1977). From this perspective some of the "Significance" reasons for utilizing management consulting might be generally deemed as "irrational" aspects of managing and organizing or even managerial taboos (Clark and Fincham, 2002; Jackall, 2009; Vaara, 2003). Therefore, some of these reasons

might not be considered socially as legitimate as those within the “Impact” dimension. As a consequence, CEOs and top managers may be inclined to put less emphasis of “Significance” in their public justifications of utilizing management consulting.

In a similar vein, giving a sense of controlling the organizational performance and strategic development is a central identity and agency defining practice of successful and effective top managers (Knights and Morgan, 1991; Laine and Vaara, 2007; Werr and Perner, 2007). Actors construct their top manager identity and agency by utilizing different practices to create an impression that they strive to directly influence the performance of the organization and strategically manage it. From this perspective, the “Impact” reasons for utilizing management consulting are socially and culturally appreciated practices to construct effective top manager identity and agency in western economies. As a contrast in this context, some of the “Significance” reasons are again more in the category of social “taboos,” and therefore, not as appreciated as practices for top manager identity and agency construction.

Regarding the theoretical contributions, existing studies have also shown that consultants may have different roles for different clients and that these roles may shift over the course of the consulting process (Belkhdja *et al.*, 2012; Sturdy, Werr and Buono, 2009; Sturdy, Handley, Clark and Fincham, 2009). However, so far it has been outside the scope of these studies to verify any specific roles on a larger scale that different client groups may assign to the consultants. Hence, the results here add to these studies by establishing that each of the examined hierarchical groups may ascribe the consultant with the usual expert role by emphasizing “Impact” as the purchasing motive. On the other hand, in the hierarchical groups below the CEOs and top managers, the results verify that middle managers and experts can be more inclined to assign the consultants with a role of assisting in organizational power plays, emphasizing “Significance” as the purchasing motive. This also strengthens observations from prior research suggesting that political behavior and power plays are especially prevalent in middle managers and experts particularly in controversial situations (Buchanan and Badham, 1999; Laine and Vaara, 2007).

The results also complement studies on client heterogeneity (Belkhdja *et al.*, 2012; Sturdy, Werr and Buono, 2009; Sturdy, Handley, Clark and Fincham, 2009) by highlighting that heterogeneity in itself might not be an all-encompassing characteristic of the client. So far it has been characteristic to present client heterogeneity in omnipresent terms. However, the results of this study clearly specify that regarding the “Impact” motives for purchasing and utilizing management consulting, the examined client groups are more unitary, while expressing more heterogeneity in relation to the “Significance” motives. Hence, the results add to existing studies by discerning between instances of unitary and heterogeneous client behavior. This is a particularly significant notion, as alongside the typology presented in this paper, it makes it possible to verify instances of bicentric client phenomena instead of the either-or observations marked by much of the existing literature. That is, earlier studies have been marked by disputes about whether the client is motivated by “Impact” or “Significance” reasons (e.g. Armbrüster and Glückler, 2007; Sorge and van Witteloostuijn, 2004, 2007). Similarly, existing research has emphasized that the client should be viewed in heterogeneous instead of homogeneous terms (Sturdy, Werr and Buono, 2009; Sturdy, Handley, Clark and Fincham, 2009). The results in this paper verify instances where these phenomena can co-exist, building bridges between such contesting scholarly viewpoints.

6. Conclusions

The wider underlying purpose of this paper has been to advance our understanding connecting the previously divergent scholarly treatment of key phenomena related to management consulting, namely the contrasting views on client purchasing behavior. Therefore, it is concluded here that the “Significance” reasons should not be left merely in a

critical or subordinate position as has been the tendency thus far in much of the existing scholarly treatment. Instead, based on the framework developed in this paper, it is suggested that in order to take client behavior holistically into account, “Significance” should be treated alongside “Impact” as an equally “rational” and justified set of motives in acquiring and utilizing management consulting. Granted, it is possible that utilizing consulting for some “Significance” reasons might inflict controversial phenomena; for example, from organizational or societal perspectives (e.g. Jackall, 2009). Nonetheless, for example, from an individual manager’s or management team’s perspective, these (subjective) reasons might be entirely rational and justified.

The framework developed in this paper also points out to two practical notions. On the one hand, regarding the difficulties of involving a purchasing department in the procurement of consultancy (Lonsdale *et al.*, 2017; Werr and Perner, 2007), it is concluded that this may be so particularly from the point of view of middle managers and experts. The difficulties in using formal procurement processes are often attributed to the use of management consulting for “Significance” reasons; for example, for legitimizing purposes and internal politicking (Belkhdja *et al.*, 2012; Bouwmeester and van Werven, 2011). As observed by Werr and Perner (2007, p. 110), “[I]t has been argued that the use of consultants for career or political purposes may dominate the use of consulting services for business purposes [...] Against this backdrop, the reluctance of managers to adopt formalized procurement processes that put more emphasis on business value, problem formulation, evaluation, etc., becomes understandable.” As the results here highlight the tendency among middle managers and experts of emphasizing “Significance” reasons, in a wider population it might be problematic particularly for these groups to involve purchasing professionals. Therefore, in order to benefit from the expertise of professional purchasing departments, it is imperative for them to remain “trusted outsiders” detached from taking a stance in intra-organizational politics.

On the other hand, this paper underscores the notions by Sturdy (2011). As he argues, in evaluating the consequences of management consulting, a broad understanding on the outcomes should be assumed. In a similar manner, the practical implication here is that in assessing the (potential) need, use and outcomes of management consulting, attention should not be paid only to the “Impact” dimension. If “Impact” serves as a sole frame of reference in assessing consulting outcomes, in a case where the client’s underlying reason for hiring a consultant has been “Significance,” the project might easily be deemed unsuccessful. By contrast, if the “Significance” reasons are acknowledged, the verdict on the success of the particular consulting project might be positive – although sometimes the consequences of consulting might be controversial from certain viewpoints. Without acknowledging and accepting both dimensions, the assessment of the “success” or “failure” of consulting might be partial and misleading. First and foremost, the results underscore the importance of taking into account the idea that it is imperative to assess the “success” or “failure” from different viewpoints and rationales held by the different client groups (see also Bronnenmayer *et al.*, 2016a).

To take the ideas presented here further, future studies could take an even more in-depth approach, for example, by examining how industry or organizational characteristics play a role in client group behavior regarding the motives for utilizing management consulting. This would be highly fruitful when considering that the aggregated findings of the larger population of our study seemingly contrast with the findings from previous, smaller sample case studies (see Alvesson *et al.*, 2009). Similarly, it would be fruitful to distinguish between different kinds of consulting: those types that are mostly utilized for “Impact” reasons and those mostly associated with “Significance.” Another important future avenue would be to focus on examining the situational and context dependency of the two dimensions: in which situations and organizational contexts are “Impact” more important than “Significance” and vice versa (compare e.g. Alvesson *et al.*, 2009)[1]. Finally, could there be additional reasons for acquiring and utilizing management consulting besides those described here, or different

factors within “Impact” and “Significance” (see Footnote 1), for example, when purchasing departments are involved in deciding on the utilization of consulting (cf. Werr and Perner, 2007). Exploring all these avenues would add significantly to deepening our understanding of the heterogeneity of “the client.”

Note

1. The authors would like to thank an anonymous reviewer for pointing this out.

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