HR OUTSOURSING CHALENGES AND OPPORTUNITIES- A STUDY IN BENGALURU

Bharathi K V*   Dr. Munivenkatappa**
*Assistant Professor,Government First Grade College, Sulibele, Bangalore Rural.
**Chairperson, Dept.Of Commerce and Management,Smt. VHD Central Institute of Home Science (Autonomous)
Sheshadri Road, Bengaluru.

Abstract
The human resource outsourcing (HRO) industry in India is at a crucial juncture in its short history. Organizations are increasingly taking up HRO as an opportunity to streamline processes, reduce costs, get access to the latest technology and tools, consistently achieve better quality, and align human resources with the overall business as quickly as possible.

***Purpose:** The present paper focuses on different types of HR outsourcing and the factors which need to be considered before a company goes for outsourcing of Human resource Functions.*

***Design/methodology/approach:** A review of available literature was done in order to understand how today's HR firms offer a wide variety of services to companies that need to focus on their core business activities and still establish and maintain good HR policies and to explore the factors that affect the HR outsourcing decision with special emphasis on a proper cost benefit analysis of HR outsourcing.*

***Findings**: The findings of the paper implicitly point out that the decision of HR outsourcing is contingent upon factors like flexibility, availability of adequate resources, affordability, and acceptability (openness to information-sharing) etc. The paper also suggests a systematic process and certain pre-requisites to successfully execute HR outsourcing. Originality/value: Based on literature review, the paper makes specific recommendations with regard to the process of HR outsourcing and its pre-requisites; and is an attempt to highlight the fact that HR outsourcing is a double-edged sword; and should be viewed in totality keeping in mind the pros and cons it has.*

***Key Words—Cost-benefit, HR Outsourcing, Need, Strategic, human resource outsourcing, opportunities and challenges, criteria for outsourcing**.*

Introduction
In recent years, most organisations, whether in the private or public sector, have undergone major organisational restructuring. This has been driven by several inter-related factors. These include the migration online of services that were previously delivered face-to face, changing attitudes to customer service, an increasing use of standardised software and systems, rationalisation of processes, the internationalisation of business service delivery, global and national financial pressures, and government policy. Outsourcing has been defined as work done for a company by people other than the company's full-time employees. In the modern setting, outsourcing turns out to be highly complex and organizations use outsourcing vendors for a variety of reasons. According to analysts, companies usually cite cost reduction as the most crucial reason for HR outsourcing.

Companies that decide to outsource do so for a number of reasons, all of which are based on realizing gains in business profitability and efficiency. Principal merits of outsourcing include: cost savings, staffing levels, focus, morale, flexibility, knowledge, and accountability. Many businesses embrace outsourcing as a way to realize cost savings or better cost control over the outsourced function. Companies usually outsource to a vendor that specializes in a given function and performs that function more efficiently than the company could, simply by virtue of transaction volume. The three basic financial drivers behind HRO are: to save money (ongoing expenditures), to avoid capital outlay (often a more important consideration than direct cost savings), and to turn a fixed cost into a variable one (i.e., if the workforce shrinks, HR costs can be reduced accordingly).

Another common reason for outsourcing is to achieve headcount reductions or minimize the fluctuations in staffing that may occur due to changes in demand for a product or service. Companies also outsource in order to reduce the workload on their employees (freeing them to take on additional moneymaking projects for the business), or to provide more development opportunities for their employees by freeing them from tedious tasks.

Some companies outsource in order to eliminate distractions and force themselves to concentrate on their core competencies. This can be a particularly attractive benefit for start-up firms. Outsourcing can free the entrepreneur from tedious and time-consuming tasks, such as payroll, so that he or she can concentrate on the marketing and sales activities that are most essential to the firm's long-term growth and prosperity. "What an outsourcing partner really sells is focus," wrote Adam Katz-

Stone in Baltimore Business Journal. "In accounting for instance, that is something that typically is seen as necessary but not essential, not the core of the business. Morale is an often-overlooked but still notable benefit that can sometimes be gained by initiating an outsourcing relationship. "Often a business's lack of internal expertise or dedication to non-core tasks results in poor attitudes and ultimately poor performance," wrote Kevin Grauman in CPA Journal. "This can lead to overlap and duplication of internal efforts.

An effectively designed and ongoing communication process emanating from one or more outsourcers can greatly reduce or eliminate these duplications." Still others outsource to achieve greater financial flexibility, since the sale of assets that formerly supported an outsourced function can improve a company's cash flow. A possible pitfall in this reasoning is that many vendors demand long-term contracts, which may reduce flexibility.

Some experts tout outsourcing of computer programming and other information technology functions as a way to gain access to new technology and outside expertise. This may be of particular benefit to small businesses, which may not be able to afford to hire computer experts or develop the in-house expertise to maintain high-level technology. When such tasks are outsourced, the small business gains access to new technology that can help it compete with larger companies. Accountability is another important reason for outsourcing.

Outsourcing is predicated on the understanding—shared by business and vendor alike—that such arrangements require quality service in exchange for payment. "Paying for a business service creates the expectation of performance," stated Grauman. "Outsourcers are well aware that this accountability is both practical and legal, with fiscal implications. The same cannot be said for internally provided functions." Some of the major potential disadvantages to outsourcing include poor quality control, decreased company loyalty, a lengthy bid process, and a loss of strategic alignment. All of these concerns can be addressed and minimized, however, by companies who go about the outsourcing process in an informed and deliberate fashion. There may also be inherent advantages of maintaining certain functions internally. For example, company employees may have a better understanding of the industry, and their vested interests may mean they are more likely to make decisions in accordance with the company's goals. Indeed, most analysts discourage companies from outsourcing core functions that directly affect the products or services that the business offers. HRO is not just about cost savings.

HRO is, in many ways, forcing a change in how HR does business by making HR business leaders refocus on what is important to the organization. For those organizations serious about getting out from under the yoke of transaction-based HR processing and reaping strategic value from the HRO process, repositioning HR within the organization through multi-process or second-generation HRO means that the diversity and quality of HR services will be enhanced; HR staff can now have more time to focus on core business functions; HR staff can utilize internal resources more effectively and efficiently; and HR staff will have access to subject-matter expertise not previously available in-house.

There are a number of issues related to HR Outsourcing. Some of these issues include:
➢ The future purpose and contribution of HR because of possibilities of functions being transformed, or partially outsourced, through HRO deals.
➢ The strategic and management complexities of HRO deals. Deciding what is "core" and "non-core" in HR.
➢ The difficulty that HR has in assuming more strategic or value-adding roles after implementing HRO.
➢ The position of off shoring, including job losses and redeployment. The challenges of trying to manage HR process affect on a global scale and across different cultures. Some organizations believe the HR function is an integral business success factor, but others view HR as over-resourced, inefficient and thus vulnerable to the cost reduction possibilities of HRO.

Human Resource Outsourcing Trends in India
HRO is an evolving industry in India. With more and more companies looking to rationalize employees on their payroll, manpower outsourcing is slowly becoming the new buzz in India. And the trend seems to have hit not just big multinational companies but the public sector and government undertakings as well, though on a very low key yet in the latter. It has turned out, furthermore, that HR departments especially rely significantly on outsourcing, even though they might not, at first, realize that only a few standard practices are, in fact, out-sourced. Estimates show that the latent size of HR outsourcing in India is about $2 billion with a current market of $27 million and it is growing at a rate of about 50 per cent. A recent survey 'Outsourcing in the Asia-Pacific', conducted by Hewitt Associates, a global HR outsourcing and consulting firm, confirms the situation.

The survey showed that many companies in the region are either unfamiliar with the process and procedures of HR outsourcing, or are unaware of the players operating in the area. "Even though across the globe companies are

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realizing that headcount is directly related to the revenue and are outsourcing most of their transaction and administration related work, the general opinion among the Indian companies is that it is still economical to manage all their HR process internally," Mahajan says, adding: "Here people are also not very clear about what exactly is manpower outsourcing all about." Explaining about the concept of HR outsourcing, Kris Lakshmikanth, founder CEO & managing director of The Head Hunter, a recruiting firm in Bangalore, says, "It is a process of outsourcing involving particular tasks like recruitment, making payroll, training and development to a third party who have expertise in these respective fields." "HR outsourcing can happen in areas such as payroll, employee benefits administration, fixed assets administration, network, receivable and logistics management, hardware maintenance, telemarketing, call centers and database management.

In India, the most common processes outsourced are related to training, payroll processing, surveys, benchmark studies and statutory compliance," Mahajan adds. Elaborating about the benefits of manpower outsourcing, Lakshmikanth says, "Today, every organization is aiming at achieving productivity by enhancing return on investments and achieving the economies of scale. In this context, it makes sense to focus only on the organization's core competencies and outsource non-critical business activities. Therefore, routine administrative work, although important, can be outsourced to third party vendors." Experts say the basic reasons hampering the growth of HR outsourcing in India are confidentiality and cost factors. Besides the fear of losing jobs, losing control over confidential data, ethics and quality of outsourcing vendors, security breaches and overall confidence in the vendors deters many organizations.

Quality at times forms another roadblock. According to Mahajan, most companies are not sure about the end result, which they will receive from the vendor. "Also currently there are no standard benchmarks available so pricing varies a lot from vendor to vendor for similar services. This gives the customer the feeling that they are not getting best value for their money," he adds. But as the Hewitt survey puts it with economic slump showing signs of improvement, many HR outsourcing vendors are optimistic that things will look up in the near future. Experts also believe that in present times HR outsourcing is undergoing a transition phase. "There has also been a transition on its user acceptance, where it is moving from a corporate domain to public sector undertakings and the government sector. All this reflects on the growth of this sector.

However, it would still be sometime before we see increased levels of HR activities being outsourced," they say. Experts, however, say though foreign companies are outsourcing jobs to India, putting the country in the middle of outsourcing boom, the Indian companies do not seem to be enamoured by the opportunity till now and are not adopting HR outsourcing practices in a big way. "HR outsourcing in India has not seen the required momentum and is limited to a trickle effect, with companies outsourcing a few selected low-end HR processes," says Anil Mahajan, executive director, Talent Hunt Pvt. Ltd, a leading HR firm in New Delhi. A recent survey 'Outsourcing in the Asia-Pacific', conducted by Hewitt Associates, a global HR outsourcing and consulting firm, confirms the situation. The survey showed that many companies in the region are either unfamiliar with the process and procedures of HR outsourcing, or are unaware of the players operating in the area. "Even though across the globe companies are realizing that headcount is directly related to the revenue and are outsourcing most of their transaction and administration related work, the general opinion among the Indian companies is that it is still economical to manage all their HR process internally," Mahajan says, adding: "Here people are also not very clear about what exactly is

Review of Literature
There are a number of reasons, at both the strategic and operational level, why firms want to outsource HR activities. Many share similarities with the outsourcing of other organizational functions. In particular, demands for increased productivity, profitability, and growth have forced organizations to examine their internal HR processes, resulting in a move toward strategic outsourcing services and away from discrete services.

As Greer, Youngblood, and Gray (1999) observe, HR outsourcing decisions are frequently a response to an overwhelming demand for reduced costs for HR services. Downsizing and tougher competition mean that the HR functions is under increasing pressure to demonstrate value, both in terms of efficiency and effectiveness (Roberts, 2001). Although some elements of the HR functions may have always been performed by external service providers, Brewster observes that a new dimension "is this finance-driven idea connecting outsourcing to human resource management – the idea that you can save a lot of money by outsourcing" (quoted in Turnbull, 2002, p. 10). In addition, outsourcing is seen as a way of liberating HR professionals within the client organization to perform the more consultative and strategic role of designing and implementing programs aimed at retaining the workforce and enhancing its performance. This rationale is in line with Ulrich's (1998) influential thesis of the four roles of HR, in which he proposed that HR should be a strategic partner, an administrative expert, an employee champion, and a change agent.

In a similar vein, Greer et al. (1999) argue that HR outsourcing is consistent with the business partner role that the in-house HR department is attempting to assume. These roles arguably are where HR can add the greatest value to the organization, but they are difficult to measure quantitatively. Outsourcing HR is also seen as an effective way to bypass organizational politics and improve efficiency. For example, according to the sales and training manager of United Kitchen, a company that has outsourced all personnel and training, the company's aim was to buy an expert who could maintain an objective view, would not get embroiled in office politics, and yet could call on the support of a wide range of other experts in their own organization (Pickard, 1998). In short, the main reasons for outsourcing HR appear to be fairly consistent (Sisson & Storey, 2000). Typical reasons include seeking specialist services and expertise, cost reduction, and enabling HR specialists to take on a more strategic role. In general, most commentators are convinced that outsourcing is seen not only as a cost-cutting exercise but also as a strategic tool.

Objectives of the Study
- To study the various challenges faced by the Indian industry pertaining to HR outsourcing.
- To study the trends of HR outsourcing prevailing in the Indian industry.
- To ascertain the future of the HR outsourcing industry in India and the factors responsible for molding it.
- To study the opportunities and threats faced by the Business Process Outsourcing (BPO) business in India

Data and Methodology
The objective of the study was to analyse the extent to which different HR processes have actually been outsourced, the reasons why organizations outsourced/did not outsource different HR processes, and the degree of satisfaction with outsourced HR processes. The data used for the study was collected from a sample of seventy-five Indian IT companies based in Bangalore, India. The responses were collected from the HR managers of each company, relating to the importance of outsourcing different HR processes, which HR processes they actually outsourced, their satisfaction level with HR processes which were outsourced, and their reasons for outsourcing/not outsourcing different HR processes.

Analysis & Interpretation
The descriptive statistics of outsourcing importance, percentages of respondents who actually outsourced, and percentages of respondents satisfied with outsourcing different HR processes are summarized in **Table 1.** The reasons for outsourcing the different HR processes are shown in **Table 2,** and the reasons for not outsourcing the different HR processes are shown in **Table 3. (The Tables are inserted at last page of this article)**

In terms of the perception of importance of outsourcing of different HR processes, it was found that the highest level of importance was given to outsourcing of the processes of training, compensation, organizational development, recruitment, and HR strategy; moderate importance was given to labour relations, employee relations, expatriate relocation, benefits, performance management, domestic repatriation, and employee records; while the processes of severance and payroll were given a relatively lower level of importance.

In terms of the percentage actually outsourcing different HR processes, it was found that the highest incidence of outsourcing was with the processes of training, recruitment, HR strategy, organizational development, compensation, and performance management; while the processes of domestic repatriation, employee records, expatriate location, payroll, and benefits were outsourced only to a very marginal extent; and the processes of labour relations, employee relations, and severance were not at all outsourced. In terms of satisfaction with outsourcing different HR processes, it was found that there was 100% satisfaction with outsourcing of the processes of employee records, benefits, payroll, and expatriate relocation, but which were actually outsourced to a marginal extent; while there was a high level of satisfaction with outsourcing of processes of recruitment, training, organizational development, and performance management, which were actually outsourced to a high extent; and there was a moderate level of satisfaction with outsourcing of the processes of domestic repatriation, compensation, and HR strategy, which were actually outsourced to a moderate extent.

In terms of reasons for outsourcing different HR processes, it was found that the most important reasons for outsourcing different HR processes were getting specialized services, cost saving, sharing risk, increasing productivity, accommodating peak loads, and developing internal staff; improvement in terms of time/speed was found not to be so important a reason for outsourcing different HR processes. In terms of reasons against outsourcing different HR processes, it was found that the most important reasons against outsourcing different HR processes were the perception that outsourcing would not produce the desired results, the perception that outsourcing would result in reduced sales, the perception that customers would not be able to understand foreign accents, the perception that outsourcing would result in slow resolution times, and the perception that outsourcing would give rise to quality problems; slow response times, loss of control, irritated employees, and irritated customers were also some issues that featured as reasons against outsourcing of different HR processes.

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Training was found to be the process that was perceived to be the most important for consideration for outsourcing, and was found to be the process that most of the respondent companies actually outsourced. The level of satisfaction with outsourcing of training was found to be quite high. The main reasons for outsourcing of training were found to be getting specialized services, increasing productivity, and sharing risk; accommodating peak loads, developing internal staff, and cost saving were also important reasons for outsourcing training.

On the other hand, the main reasons against outsourcing training were the perception that customers would not be able to understand foreign accents, quality problems, loss of control, slow response times, slow resolution times, and irritated employees. Recruitment was also found to be perceived as highly important for consideration for outsourcing, and was found to be a process that many of the respondent companies actually outsourced. The level of satisfaction with outsourcing of recruitment was found to be very high.

The main reasons for outsourcing of recruitment were found to be getting specialized services, cost saving, accommodating peak loads, and increasing productivity. On the other hand, the main reasons against outsourcing recruitment were slow resolution times, quality problems, loss of control, and the perception that outsourcing would not produce the desired results. HR strategy was also found to be perceived as highly important for consideration for outsourcing, and was found to be a process that many of the respondent companies actually outsourced. However, the level of satisfaction with outsourcing of HR strategy was found to be moderate only. The main reasons for outsourcing of HR strategy were found to be getting specialized services, increasing productivity, and accommodating peak loads. On the other hand, the main reasons against outsourcing HR strategy were slow response times and the perception that outsourcing would not produce the desired results. Organizational development was also found to be perceived as highly important for consideration for outsourcing, and was found to be a process that many of the respondent companies actually outsourced.

The level of satisfaction with outsourcing of organizational development was found to be very high. The main reasons for outsourcing of organizational development were found to be sharing risk, developing internal staff, cost saving, and increasing productivity. On the other hand, the main reasons against outsourcing organizational development were the perception that outsourcing would result in reduced sales and the perception that customers would not be able to understand foreign accents. Compensation was found to be perceived as highly important for consideration for outsourcing, but was found to be actually outsourced only to a moderate extent. The level of satisfaction with outsourcing of compensation was found to be moderate only.

The main reasons for outsourcing of compensation were found to be cost saving and sharing risk. On the other hand, the main reasons against outsourcing compensation were quality problems, slow resolution times, and the perception that outsourcing would not produce the desired results. Performance management was found to be perceived as moderately important for consideration for outsourcing, and was found to be actually outsourced only to a moderate extent. The level of satisfaction with outsourcing of compensation was found to be very high. The main reasons for outsourcing of performance management were found to be accommodating peak loads, getting specialized services, and sharing risk.

On the other hand, the main reasons against outsourcing compensation were the perception that outsourcing would not produce the desired results and slow resolution times. Employee records, domestic repatriation, expatriate relocation, payroll, and benefits were found to be perceived as moderately important for consideration for outsourcing, and were found to be actually outsourced only to a very marginal extent. The level of satisfaction with outsourcing of these processes was found to be very high. Labour relations, employee relations, and severance were found to be perceived as moderately important for consideration for outsourcing, and were found to not be actually outsourced at all. The main reasons against outsourcing these processes were slow response times, slow resolution times, the perception that outsourcing would not produce the desired results, and the perception that outsourcing would result in reduced sales.

Discussion and Results

The results of the study show that HR processes like training, recruitment, HR strategy, and organizational development were considered to be very important for outsourcing and were the most actually-outsourced services. This reiterates the importance of outsourcing non-core and specialized activities by the companies, helping organizations to concentrate on their core activities. One process, viz. compensation, was found to be considered very important for outsourcing, but was rarely actually outsourced, perhaps due to issues of loss of control. Also, there was a high degree of satisfaction of most of the actually-outsourced HR processes. It was found that different companies outsource different HR processes depending upon their requirement. Hence it is very important that companies understand their requirement properly before outsourcing it to a vendor. This will help organizations develop realistic and achievable targets.

In this generation, where each new day sees a spate of new technologies and trends and each passing day makes it obsolete, it is very important for organizations to be responsive to the external environment and to update themselves with the latest trends and technologies. Hence there is a growing importance in companies to concentrate on their core activities.   In today's competitive business environment, HRO is an accepted management practice and an opportunity that should be embraced, not ignored, by the savvy HR business leader. With the proper research and analysis, it is a tool that can be applied strategically to reap value for the organization. Outsourcing can be used to achieve cost-effective solutions that leverage technology and knowledge to transform the business of human resource management. While HRO is not the right answer in every situation, used wisely and judiciously, it can be positioned to the strategic advantage of the HR profession and the stakeholders it serves.

Table I: Descriptive statistics of outsourcing importance, percentages of respondents who actually outsourced, and percentages of respondents satisfied with outsourcing different HR processes

VARIABLES	Outsourcing Importance		% Actually Outsourcing	% Satisfied with Outsourcing
	Mean	**Outsourced**		
TRAINING	**2.07**	1.39	**56.70%**	**76.50%**
COMPENSATION	**2.13**	1.22	**26.70%**	62.50%
ORGANISATIONAL DEVELOPMENT	**2.13**	1.33	**40.00%**	**75.00%**
RECRUITMENT	**2.20**	1.56	**46.70%**	**85.70%**
HR STRATEGY	**2.20**	1.40	**43.30%**	58.30%
LABOUR RELATIONS	2.30	1.42	0.00%	NA
EMPLOYEE RELATIONS	2.40	1.40	0.00%	NA
EXPATRIATE RELOCATION	2.60	1.52	3.30%	**100.00%**
BENEFITS	2.60	1.30	6.70%	**100.00%**
PERFORMANCE MANAGEMENT	2.70	1.39	**23.30%**	**71.40%**
DOMESTIC REPATRIATION	2.73	1.55	10.00%	66.70%
EMPLOYEE RECORDS	2.97	1.69	10.00%	**100.00%**
SEVERANCE	3.07	1.46	0.00%	NA
PAYROLL	3.10	1.56	6.70%	**100.00%**

((Source: Field Work)Table 2: Reasons for outsourcing different HR processes

VARIABLES	Cost saving	Sharing risk	Accommodating peak loads	Developing internal staff	Increasing productivity	Time/ speed	Getting specialized services
TRAINING	29.41%	41.18%	35.29%	29.41%	41.18%	23.53%	41.18%
COMPENSATION	62.50%	62.50%	25.00%	25.00%	12.50%	37.50%	25.00%
ORGANIZATIONAL DEVELOPMENT	41.67%	50.00%	33.33%	50.00%	41.67%	16.67%	33.33%
RECRUITMENT	50.00%	28.57%	42.86%	21.43%	35.71%	28.57%	57.14%
HR STRATEGY	38.46%	38.46%	46.15%	23.08%	46.15%	23.08%	46.15%
LABOUR RELATIONS	NA	NA	NA	NA	NA	NA	NA
EMPLOYEE RELATIONS	NA	NA	NA	NA	NA	NA	NA
EXPATRIATE RELOCATION	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
BENEFITS	50.00%		50.00%	50.00%	100.00%	100.00%	0.00%
PERFORMANCE MANAGEMENT	28.57%	42.86%	57.14%	28.57%	28.57%	28.57%	42.86%
DOMESTIC REPATRIATION	0.00%	0.00%	33.33%	33.33%	100.00%	33.33%	100.00%
EMPLOYEE RECORDS	0.00%	66.66%	33.33%	100.00%	33.33%	0.00%	66.66%
SEVERANCE	NA	NA	NA	NA	NA	NA	NA
PAYROLL	100.00%	50.00%	50.00%	50.00%	0.00%	0.00%	50.00%
OVERALL	**40.25%**	**40.25%**	**39.03%**	**32.93%**	**39.03%**	**26.83%**	**45.11%**

(SOURCE: FIELD WORK)Table 3: Reasons for not outsourcing different HR processes

VARIABLES	Loss of control	Quality problems	Slow response time	Can't understand foreign accents	Slow resolution times	Can't produce desired results	Reduced sales	Irritated customers	Irritated employees
Training	30.77%	46.15%	30.77%	46.15%	30.77%	23.08%	23.08%	23.08%	30.77%
Compensation	22.73%	45.45%	18.18%	27.27%	45.45%	45.45%	36.36%	13.64%	27.27%
Organizational Development	33.33%	27.78%	27.78%	55.56%	22.22%	38.89%	55.56%	22.22%	11.11%
Recruitment	37.50%	50.00%	6.25%	25.00%	56.25%	37.50%	25.00%	18.75%	31.25%
Hr Strategy	29.41%	11.76%	52.94%	23.53%	29.41%	52.94%	41.18%	17.65%	23.53%
Labour Relations	23.33%	33.33%	26.67%	30.00%	40.00%	46.67%	43.33%	13.33%	20.00%
Employee Relations	33.33%	30.00%	43.33%	30.00%	30.00%	43.33%	40.00%	16.67%	13.33%
Expatriate Relocation	24.14%	37.93%	20.69%	44.83%	27.59%	51.72%	37.93%	17.24%	27.59%
Benefits	14.29%	25.00%	25.00%	35.71%	39.29%	32.14%	50.00%	17.86%	28.57%
Performance Management	26.09%	34.78%	30.43%	30.43%	39.13%	43.48%	30.43%	13.43%	21.74%
Domestic Repatriation	25.93%	22.22%	44.44%	44.44%	25.93%	33.33%	48.15%	18.52%	18.52%
Employee Records	22.22%	40.74%	29.63%	40.74%	29.63%	51.85%	35.71%	18.52%	22.22%
Severance	27.59%	44.83%	20.69%	31.03%	44.83%	34.48%	41.38%	17.24%	24.13%
Payroll	25.00%	25.00%	35.71%	32.14%	35.71%	32.14%	46.43%	17.86%	21.43%
Overall	**26.12%**	**33.56%**	**29.65%**	**35.30%**	**35.34%**	**40.93%**	**40.55%**	**17.24%**	**22.56%**

(SOURCE: FIELD WORK)

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