ISSN 1392–0758 SOCIAL SCIENCES. 2014. Nr. 1 (83)

Shared Service Center Factors and Return on Investment

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crossref http://dx.doi.org/10.5755/j01.ss.83.1.6866

Abstract

Many businesses today face enormous competition on both national and international levels. Companies are increasingly looking for realizing the benefits of shared service centers. A new way of organizing back office functions is being implemented across companies worldwide. This novelty called shared services has taken over as the most discussed topic in the last fifteen years and it is likely to stay with us for some time to come. It is advisable to explore a shared service center and to find out its benefits. Research methodology was a single case study and literature analysis. The shared service center conception enables the understanding of main focused areas to be taken in the consideration before migrating main business operations. A clear view has to be given to either outsourcing operations or establishing a shared service center. Prime targets depend of corporate objectives, risk assessment, and potential return on investment (ROI). ROI was calculated based on authentic shared service center figures. Bergeron (2003) presents a different way to calculate ROI. He notes that return can be taken as a profit or income figure. And that makes sense as at the beginning of implementation a shared service center works with none or small level of profit. Research has shown the evidence about the importance of the main factors that influence the choice to establish a shared service center. And the research has not agreed with the theoretical argument that the reduction of cost is the most important driver before establishing a shared service center as there are many more not less important drivers for a shared service center creation. The main keys to success regarding the shared service center 'X' evidence, in order of importance, are increased business value, cost savings, controls and continuity, customer service, and high quality.

Keywords: **shared service center, cost, business value, return on investment.**

Introduction

In today's volatile and uncertain business environment many international companies have a responsibility to remain competitive to ensure a continued success of the company. Many big corporations can identify areas where they can raise the contribution of finance to the organization, standardize processes and policies, and increase overall efficiencies. International companies coming to Lithuania can help solve a sensitive social problem of emigration. Therefore, Lithuania, in order to attract potential investors, focuses on shared service centers – financial, accounting or customer service, information technology and data processing, their establishment and development (Invest Lithuania, 2011).

There are many more similar programs to attract potential investors, such as the human resources development program, the promotion of cohesion program, the technical assistance operational program and the economical growth program. The total allocation of EU structural assistance for Lithuania for the period 2007–2013, provided from the European Social Fund, European Regional Development Fund and Cohesion fund, amounts to more than 23 billion LTL. 13,8 % of this sum was allocated to the human resources program, 39.08 % – to the promotion of cohesion, 1,4% allocated to the technical assistance operational program; it is estimated that the largest part of funds – 45,72 % - is to be allocated to the Operational program for the Economic Growth for 2007–2013. Extremely important is the fact that 10 % will be allocated to scientific research and technological development of competitiveness and growth of economy. Shared service centers might be funded from the Economic Growth program, so the scope of such support is the biggest in size. In order to receive support, it is valuable to explore if the project can be funded, so a deep analysis of the sponsored programs must be consider, then application must be made. As an example, another subsidiary company – IT shared service center, which created 204 working places in Lithuania with the project value of nearly 19 mln. LTL, received 5 mln. LTL support, so it is worth mentioning that the fund size depends on the size of the business, project value, and clear goals which will be achieved with the help of the support (ES Support, 2011).

Over the last couple of years, Lithuania has seen a growing presence of shared service center activities. Today, Lithuania is the leading country among the Baltic States in the number of shared service projects attracted over the last nine years. A number of multinationals, such as Barclays, Western Union, Computer Sciences Corporation, CITCO, and many others, are already making operations in Lithuania based on country's highly-skilled yet cost-competitive labor pool, world–class infrastructure, and capability to serve Western Europe, Scandinavia, and Central/Eastern Europe (Invest Lithuania, 2011).

In the past years, the rise of shared service centers has been unstoppable. In academic studies about shared service centers the problem has been considered in a normative perspective, identifying common concepts, assumptions, factors that lead to the creation of such centers and providing improvement directions. The novelty would be to analyze a definite, authentic shared service center.

A few years ago, academic literature about shared service centers (in the text, referred to as SSC) was quite limited, but today we are able to see a number of foreign authors (Miller, 1999; Bergeron, 2003; Bangemann, 2005; Borman, 2008; Melchior, 2008; Prezas, Simonyan and Vasudevan, 2010; Brenner and Schulz, 2010; Knol and Sol, 2011; Herbert and Seal, 2012; Hope and Player, 2012; Petkovic and Lazarevic, 2012; etc.) publishing on this topic.

Bangemann (2005) considers the problems through chief financial officer's eyes. The most prevalent issues include: how to provide excellent finance services for a significantly lower cost, how to be a value added business partner to other company functions, how to become a desirable place to work and attract external finance competency, how to deliver higher shareholder value. Bergeron (2003) has presented a shared service center definition and perspectives, and identified the advantages of the SSC model which reflects a specific theoretical study of knowledge. Melchior (2008), a leading practitioner of shared services presents a powerful framework for successful establishing and running a shared services center. Melchior (2008) introduces the shared services vision and the value creating opportunities as well as achievement shared services can deliver.

Essence of the problem is to reveal what factors and in what way influence the decision to establish a shared service center. Micro factors can be: a social, psychological aspect, the human factor (everything that is related with organization's internal environment). Macro factors would include: cost, quality, timeliness, attitude to customers (everything that is related with organization's external environment).

Most researchers focus on the benefits in a generic way based on theoretical terms, and as a result we need to analyze and investigate a certain shared service center and provide the arithmetical calculation to figure out return on investment. Inconsistencies in what has already been achieved and what is still unknown create a problem situation. This situation arises in the present study, when new facts are discovered, which cannot be explained by the existing theoretical knowledge. As an example, there is the fact that cost reduction is not the most important or main critical success driver in the creation of the shared service center 'X'. It is not less important to increase business value, to achieve greater control and continuity, and to deliver better customer service.

A shared service center return on investment is worth mentioning. Typically, ROI is calculated this way: net profit divided by total assets (Entrepreneur, 2013); however, Bergeron (2003) notes that ROI can be calculated differently: return divided by capital invested. Bergeron (2003) has distinguished that return can be taken as profit, income or gain figure. Apparently, this provides not the same result, as different calculations give different expressions. Apparently, a ROI formula is flexible for use. Variations of ROI are presented among the results in this article. These obvious differences enable to look at the theoretical arsenal and explore more authentic shared service centers regarding ROI and factors which affect the establishment of a shared service center.

The object of investigation is a shared service center.

Aim of the paper is to explore shared service center factors from the theoretical point of view and to distinguish factors from a practical side on the basis of an authentic shared service center 'X'.

The tasks are:

- to analyze important theoretical aspects of the article: the shared service center concept, differences between outsourcing, offshoring, and shared services;
- to reveal the factors that have influenced the choice to establish the shared service center 'X';
- to calculate and analyze return on investment after the establishment of the shared service center 'X'.

Research methodology: the basis of this research is the analysis of scientific literature and a case study. A methodological point of view is a systematic approach.

Research limitations: the research is exploratory in its nature and limited to an empirical work consisting of a single case study. Additional case studies are required to determine if the findings are general. Future research must include more publications as well as the perceptions of practitioners. Furthermore, the perception of SSC management and staff has not been analyzed here.

Analysis of the Shared Service Center concept

The shared service center concept originated in the United States in the early 1990s when companies such as General Electric, Digital Equipment, Johnson & Johnson, and American Express reengineered accounting functions to support decentralized business units. European SSC's began to appear in the mid–1990s as a result of economic pressures, the availability of better and more cost–efficient communications, and as part of the move to operate formerly independent European subsidiaries within a Pan–European structure. Companies such as AT&T International, Electrolux, Polaroid, Shell, and Whirlpool were among the shared service center pioneers in Europe (Miller, 1999).

Miller (1999) notes that the concept of shared services is rapidly gaining popularity among multinational organizations as a way of consolidating support functions and reducing costs. With a continuing integration of the European Union economies and improvements in technology, the pressure on multinational companies to reduce their back–office accounting costs has increased. An approach favored by many companies is establishing a consolidated accounting center, known as a shared service center, to perform activities ranging from compiling monthly operating results and paying suppliers to maintaining fixed asset records and filing tax returns for their European operations. Miller (1999) notes that these 'accounting factories' have sprung up primarily in northern European countries such as the United Kingdom, Ireland, the Netherlands, and Belgium. SSC are utilized by the business units they support to provide efficient and cost–effective services. For these centers to fulfill their objectives, sound procedures and controls must be in place (Miller 1999).

As Weissenrieden (1997) notes, corporate managers face a period when a new economic framework that better reflects value and profitability must be implemented in their companies. Accounting systems, used up until today, are insufficient and cannot stand the challenge from the increasingly efficient capital markets and owners. The increased efficiency at capital markets requires that capital allocation within companies become more efficient (Weissenrieden, 1997). So, the decision whether to establish a separate unit in an organization or to create a new SSC should be taken into consideration.

Herbert and Seal (2012) have noted that the shared service organization (further SSO) model retains support services in–house. SSO is a new organizational form that combines a market–style, customer–centered, outlook with in–house management direction and control. Consultants claim that SSO can reduce costs and improve support service quality, with the additional benefit that both control and knowledge remains located within the hierarchy of the firm (Herbert and Seal, 2012). It is important to mention that SSC is equivalent to SSO.

Based on extensive literature review, SSC descriptions are presented in Table 1.

Table 1

Shared Service Center's concepts analysis

Author, year	Shared service center concept
Miller (1999)	A European SSC might be described as a consolidated back–office for a multinational company that is intended to perform transaction–oriented work at a favorable cost.
Bergeron (2003)	Shared services is a collaborative strategy in which a subset of existing business functions are concentrated into a new, semiautonomous business unit that has a management structure designed to promote efficiency, value generation, cost savings, and improved service for the internal customers of the parent corporation, like a business competing in the open market. The shared services model is fundamentally about optimizing people, capital, time, and other corporate resources.
Abramovsky, Griffith and Sako (2004)	Specialization within a firm happens when a firm organizes an activity in a specialized unit, for example, when a firm moves payroll activities out of the back office of a factory into a specialized payroll office. This definition can clearly be related to SSC concept.
A study by Longwood and Harris, referred to in Borman (2008)	Shared services involve the aggregated provision of a business process.
A study by Schulman et al., referred to in Borman (2008)	The concentration of company resources performing like activities typically spread across the organization, in order to service multiple internal partners at lower cost and with higher service levels, with the common goal of delighting external customers and enhancing corporate value.
A study by Brenner and Schulz, referred to in Knol and Sol (2011)	A SSC is a specific type of in–house sourcing arrangement potentially capable of reducing costs and improving service quality through the delivery of specialized, value–added services across the entire organization.
Petkovic and Lazarevic (2012)	Shared Service Center Concept–historically, the concentration of resources, both human and material, on the top organizational level is associated with the practices of large diversified and divisionalised companies.

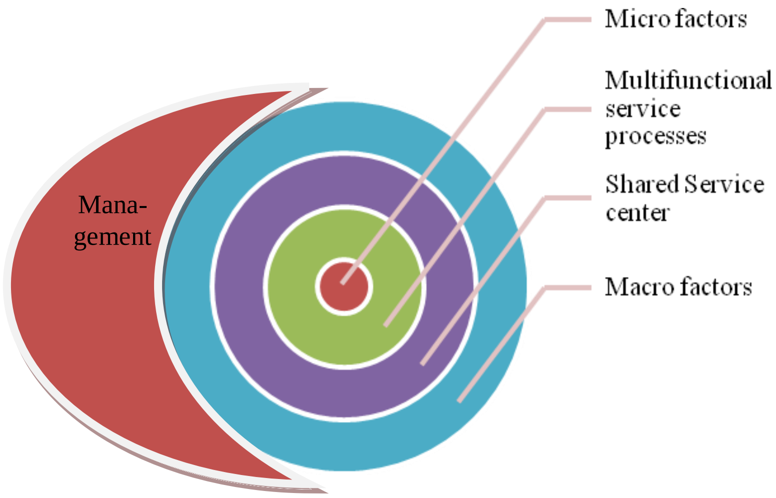

Figure 1. Shared service center's concept scheme

SSC concept analysis shows that this structure has spread rapidly since late 1990s and has become a popular organizational change approach. All the defined SSC approaches indicate that this concentration of resources from various business units provides services as value adding activities.

After the analysis of the SSC concept, a new definition can be formed by article authors. A shared service center is an integral organizational unit, internal business which creates value. Internal business operates multifunctional service processes combined with micro and macro factors, as well as running some form of management.

This new definition is illustrated in Figure 1. A shared service center manager is responsible to parent company's chief financial officer. A chief financial officer is responsible to a chief executive officer. This is an unbroken chain of cooperation. This responsibility is based on SSC 'X' practice. In other types of SSC (human resources, IT etc.) management can be performed in different ways, depending on the exact SSC decision. Micro factors can be: social, psychological aspects, timeliness, the human factor, etc. Macro factors can be: efficiency, quality, attitude to customers, etc. Macro and micro environment, multifunctional service processes operate SSC, so SSC is surrounded by all of the above.

When analyzing the SSC concept, it would be useful to highlight key differences between outsourcing, offshoring, and shared services. Outsourcing and offshoring have expanded over recent years as companies hand over individual processes or even whole departments to third party service providers that have high levels of expertise in performing a certain task.

Hope and Player (2012) note that shared services involve the shifting of multiple functions such as finance, information technology, research and development, human resources, and marketing (usually integrated within individual group businesses) to one or more SSC. Companies can locate these centers anywhere in the world but are increasingly placing them in low cost countries (Hope and Player, 2012).

Abramovsky, Griffith and Sako (2004) note that outsourcing is a specialization outside the firm. This occurs when firms opt to 'buy' rather than 'make' in–house. Outsourcing involves greater specialization as firms switch from sourcing inputs internally to sourcing them from separately owned suppliers. Offshoring occurs when a firm moves production overseas – either its own specialized unit or outsourced services (Abramovsky, Griffith and Sako, 2004).

So there is a high level of similarity between these concepts. As Bangemann (2005) notes, shared services are sometimes described as internal outsourcing. A shared service center establishes a separate internal service unit.

According to Managing accounts payable (2011), when thinking in terms of what the shared services center ethic or mindset needs to be, a mission statement might read: 'We will provide satisfying service to our customers'. While this commitment is important throughout all of services provided, it becomes a requirement in SSC which has to execute more effectively than a business unit and better than an outsourcer (Managing accounts payable, 2011). SSC has a tight connection between these two concepts (outsourcing and offshoring). SSC can be internal outsourcing or companies can offshore services to own a specialized business unit and create SSC.

Most large companies worldwide today have some kind of a shared services concept in place. Over a half of medium and large companies are currently engaged in some kind of shared service project activity. The investment in shared services is always calculated in million. In other words, the costs of getting it right (or getting it wrong) can be huge (Bangemann, 2005).

Shared services performance and return

Many large organizations have moved their back office functions, such as accounts receivable, accounts payable, and human resources administration, from multiple sites to a small number of SSC, saving a huge amount of cost. Another step change in cost reduction comes from locating shared service centers in low–cost countries such as India (Hope and Player, 2012). Hope and Player (2012) have revealed a performance potential of this practice:

- To enable cost savings, often considerable. Combining central services into a few cohesive units enables managers to cut duplicated work and reduce costs.
- To enable process improvements. Many firms have large numbers of central services units in different parts of the world, each one with its own way of doing things and each with its own standards that can vary from poor to excellent. Combining central services enables firms to set higher standards across the organization and continuously improve performance.
- To facilitate a more visible career path for back office employees. With many small, central services units, most employees have limited carrier paths. Frustrated and dissatisfied, they look for more stability elsewhere. By creating large units, firms can provide a long term career path for key people as well as meet their personal needs.

Wienskowska and Stronka (2005) offer 'a three–legged stool' approach – cost, quality and risk. This approach can be used before making a decision on outsourcing and also for evaluating the current partnership with a service provider. According to Wienskowska and Stronka (2005), in the first case the key issue is an appraisal of potential partners and, on this basis, choosing the best one; in the second case – an answer whether the relationship is satisfactory. Okoye and Ofoegbu (2008) seek to explore and document the evidence about motivations and the benefits of outsourcing. They offer helpful suggestions that may assist companies to concentrate on their core competencies and outsource those activities where they have negligible competitive advantage.

This approach would be an appropriate scope for SSC. Costs savings, quality improvement and reduced risk can be the main benefits linked to strategic dimensions discussed before establishing SSC.

Table 2

Factors influencing SSC

Micro Factors	Macro Factors
Routine work	Quality
Distractions	Business value
Headcount	Customer service
Flexibility	Efficiency
Competence	Administrative expenses
Accuracy	Economies of scale
Timeliness	Cost
Access to technology	Risk
Culture change	Continuity
Dependency	Control
Service standardization and optimization	
Large scale of data examination	

After extensive literature review (Bergeron, 2003; Borman, 2008; Melchior, 2008; Hope and Player, 2010; Managing accounts payable, 2011) it would be valuable to present main factors that influence the choice to establish SSC. Table 2 presents all the submitted factors linked into two environments, micro and macro.

However, to achieve all these advantages, the initial investment needed to create SSC is to be considered. It is also necessary to consider whether the project is successful. Due to a lack of the empirical study regarding the statement above, the article authors took into consideration checking the Bergeron (2003) formula which indicates return on investment (ROI). ROI, the tool most commonly used to evaluate business performance in terms of earnings returned on a capital investment, is a generic concept that is calculated as:

ROI = Return/Capital Invested Formula 1

where 'Return' is the profit or income figure and 'Capital Invested' is the amount of capital invested during a specified period to produce the return.

Bergeron (2003) states that the ROI for a successful shared services implementation is typically in the 20 to 30 percent range, meaning that the return is 20 to 30 percent of the amount of capital invested to produce the return. Major investments in shared services implementation are in people, processes, technologies, and infrastructure. Many of these investments are common to any new business operation, but they differ by a matter of degree in shared services implementation. The return on this investment, which is typically measured in reduced cost, increased quality, and increased productivity, may not be easily calculated up front, because the overall effects may take years before they are apparent (Bergeron, 2003).

Research methodology

Seeking to explore SSC factors, conceptual research based on literature analysis has been carried out. To evaluate factors more accurately, a single case study has been performed.

Main factors that influence the choice to establish SSC were presented, then, the main four factors of SSC 'X' were separated in the relevant part of the paper, showing key considerations or future focus areas. From the systematic approach point of view, the observation of SSC 'X' allowed to single out the factors of its creation. These four main factors were assessed by the SSC 'X' board meeting before the implementation of the project in the order of priority. Final scores were determined by voting, so the average of votes was taken. SSC 'X' performs finance functions across Europe for the parent company divisions and entities. If SSC performed different activities than finance and accounting, factors would still remain the same before the establishment of SSC and during the project. There is a possibility to obtain state support regarding SSC establishment and existence. ES support Invest LT + program Nr. VP2-2.1-ŪM-05-V Action program: Economic Growth; Action program priority: Increasing business productivity and improving the business environment (ES Support, 2011) supported shared service center 'X' by the sum of 777 950 LTL in 21/02/2013. The shared service center 'X' project value is nearly 6 mln. LTL and this project has created about 40 working places. The main objective criteria for the pursue investment projects is creating high added value.

Financial document analysis of SSC 'X' was performed. The latter analysis allowed to present the calculation of return on investment. ROI was calculated regarding Bergeron (2003) formula, although financial analysis explains ROI calculation in other perspective. The 1st formula was used with return value as income figure and the 2nd formula, showed in the results part, was used as net profit proportion from total assets. The use of the formulas has shown different results regarding a successful implementation of SSC 'X'. Bergeron (2003) ROI formula has been adopted for valuation, used when an internal unit in organization is recently created and overall factors as reduced cost, increased quality, and productivity cannot be measured because of SSC 'X' newness.

Results

Based on the practical side of an authentic SSC 'X', authors of this article have identified the factors in a decreasing order of importance:

- Increased business value consists of: a new divisional role with business partners having a clear focus on supporting and challenging the commercial side of the business. Ease of implementing new systems with a SSC operating on a common enterprise resource planning platform. Better scaling of SSC resources in relation to growth and acquisitions. This part in SSC 'X' strategic choices has received the highest score and revealed an ambitious intention of delivering value adding intelligence to the commercial side of the business (score 4).

- Cost savings are: salary arbitrage reflected in the business case; efficiency gained through increased scale and further standardization of processes and IT systems leading to future headcount reductions reflected in the business case; potentially reduced audit fees; low cost project resources from SSC (score 3).
- Increased control and continuity consist of: a greater corporate control and risk reduction through central policy making. Higher operational continuity level through pooling of resources in the SSC. Ease of implementing and enforcing internal controls. Therefore, SSC can offer a more appealing working environment through knowledge sharing and career development opportunities (score 2).
- Better customer service comes from: standardized service levels across all entities and divisions. Due to the establishment of service level agreement and key performance indicators, it will become clearer for the organization which service to expect from finance. Increased transparency and objectivity in relation to the evaluation and improvement of service levels (score 1).

Return on investment can be presented in a formal (mathematical) way. The authors of this article demonstrate the calculation of ROI of an actual SSC 'X' in Lithuania (Kaunas). SSC was established at the beginning of 2012. While a number of financial sector companies have already established shared service centers in Lithuania (Barclays, Western Union, SEB etc.), this is one of the first instances when a group of manufacturing and sales companies has done the same. By the company's first financial year at 30/04/2013 SSC began to provide services to four entities out of twenty. Income from the four entities is presented in Table 3.

Before the project and during it, SSC 'X' used Deloitte Denmark consultants. The total cost of using consultant services was 1,548 thousand LTL. This sum is capitalized and will be amortized over 3 years. Initial investment is presented in Table 4.

In this case, state structural support received in 21/02/2013 will not affect the scope of the project. In any case, the number of the working places created will not change. Support will only affect the payback of the project in a long term trajectory. During the third and fourth years of the project computer hardware and other equipment will be upgraded of the sum 405 thousand LTL.

During the first year of operation, company income was 573 thousand LTL from four entities. The total of capital invested was 2,177 thousand LTL.

ROI = Income/Capital Invested Formula 3

ROI = 573000/2177000 = 0,26 x 100 % = 26 %

This ROI (Formula 3) based on a definite shared service center has shown successful implementation. What is necessary to do, is the estimation of initial investment needed and the estimation of income; this outcome can guide to a successful project of SSC. This is not panacea, but managers making their decisions should take in to account all their consequences for the value of the company. Income should be compared to the cost of shared service center implementation. Bergeron (2003) notes that not the lowest price is decisive here but the right amount between return and capital invested. It will not help a lot companies with a too low level of core competences. However, this business solution can certainly be an important element of building the competitive advantage (Bergeron, 2003).

In their first year of existence SSC 'X' earned 2000 LTL of profit. Next year, as the year end is on 30/04/2013, 90000 LTL.

Table 3

Income SSC 'X' Y/E 30/04/2012

Entities	Income LTL
First Entity Denmark	450000
Second Entity Denmark	106000
Third Entity Germany	6000
Fourth Entity Lithuania	11000
Total	573000

Table 4

Investments SSC 'X' Y/E 30/04/2012

Capital Invested	Costs LTL
Capitalized start up cost (Deloitte)	1548000
Office equipment, furniture	326000
Computer hardware	303000
Total	2177000

Another way to determine ROI would be:

ROI = Net profit/Total assets Formula 4

ROI = 2000/2320000 = 0,09 %

This expression (Formula 4) did not show successful implementation on 03/04/2012, because of a small level of profit.

As a comparison, the authors calculated ROI again as net profit divided by total assets at the end of a year, on 30/04/2013.

ROI = 90000/807000 = 0,11 x100 % = 11 %

Ratio rapidly increased from the year 2012 end; it is a good sign that capital is used appropriately to produce the return.

An important finding would be that return meaning can be income figure, but this is regarding SSC performance on the first year of activity, when initial costs are very high and the amount of profit is very small or loss can occur. A practical use of ROI allows concluding that SSC overall short and long term effect of the investment on the parent corporation must be considered.

Bergeron (2003) notes that an investment with a short term negative ROI for the SSC may have a long term positive ROI for the parent corporation.

SSC 'X' income received is adequate to the services provided and the costs incurred are general administrative expenses. SSC 'X' can be called a profit center because during these two years of activity its earns profit and forecast for the future years has been very positive. SSC 'X' profits will be used to pay back a loan to the parent company which provided financing for the initial costs. Costs saved by the parent company appear in future years as it takes time from implementing the project until a smoothly running SSC.

Conclusions

All the defined SSC approaches indicate that this concentration of resources from various business units provides services as value adding activities and cost saving activities. Outsourcing is a specialization outside the firm. Offshoring occurs when a firm moves production overseas, either its own specialized unit or outsourced services. These two concepts are very similar to the SSC concept, as SSC can be known as internal outsourcing.

As finance already delivers a high quality service to its customers, the main strategic focus of SSC 'X' is to deliver value to a commercial side of the business as well as leverage on the cost savings opportunities in establishing SSC. The key considerations of SSC 'X' are: finance ability to deliver business value has received the highest score and reveals an ambitious intention of delivering value-adding intelligence to the commercial side of the business. Cost savings also play a part of how a future finance organization should be structured. If share-holder interests had been reflected, cost efficiency would have had an even higher priority. Controls and continuality play a less important role; however, it is expected to be obtained through SSC 'X'. The current customer service that finance delivers to both internal and external customers is already at a high and satisfying level meaning that more focus on this parameter is not a priority.

The implementation of SSC included business case calculations and factors which can be linked to a micro and macro environment. Micro level gathered all the factors related to organization's internal environment, and macro level – to the external environment. The authors of this article have checked Bergeron (2003) return on investment formula, which has shown successful implementation if return remains income figure. This study has found evidence to support Bergeron (2003) formula and is an exploratory attempt on the growing phenomenon of shared service centers. The evidence of successful SSC 'X' implementation typically required a significant investment in technology, processes, and people. Long and short term impact on the parent corporation must be considered as SSC acts as an internal business unit. There is a need for further studies and for the refinement of the methodology of investigation. Above all, it is suggested that more robust studies in this area be undertaken to both enrich the literature and validate or invalidate the findings of this study. Together, the theoretical and empirical components of the paper enhance the understanding of the requirements for a successful SSC. The research is exploratory in its nature and is limited by the empirical work consisting of a single case study. Additional case studies are required to determine if the findings are general.

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Jungtinių paslaugų centro veiksniai bei grąža

Santrauka

Jungtinių paslaugų centrų kūrimas yra nesustabdomas procesas, nes per paskutinius metus būtent jie padėjo įmonėms ženkliai sumažinti išlaidas, tačiau netinkamai įkūrus tokį centrą, galimas ir priešingas efektas – padidintos išlaidos. Svarbiausias jungtinio paslaugų centro tikslas yra užtikrinti, kad jo darbuotojai teiktų aukštos kokybės paslaugas, esant mažiausioms sąnaudoms. Moksliniuose jungtinių paslaugų centrų tyrimuose problemos dažniausiai nagrinėjamos normatyviniu aspektu, atskleidžiant bendrąsias koncepcijas, prielaidas, veiksnius tokiam centrui atsirasti bei pateikiamos jo tobulinimo kryptys. Daug rečiau analizuojama, kaip įdiegti jungtinius paslaugų centrus bei inovacijas teikiant paslaugas. Šiame straipsnyje siekiama atsakyti į klausimą, kaip įvairūs veiksniai daro įtaką jungtinių paslaugų centrų kūrimuisi. Veiksnių pavyzdžiais gali būti sumažėję išlaidos, pagerėjusi kokybė, padidėjęs efektyvumas ir t.t. Straipsnyje analizuojami mikro- ir makroveiksniai. Mikroveiksniais gali būti įvardijami šie veiksniai: žmogiškasis veiksnys, socialiniai, psichologiniai aspektai bei efektyvumas. Makroveiksniai yra šie: išlaidos, kokybė, požiūris į klientus, savalaikiškumas ir t.t.

Dauguma tyrimų yra sutelkti ties nauda bendrąja prasme, nauda pagrįsta teorinėmis žiniomis, kurios parodo trūkumą analizuoti bei tirti autentišką jungtinį paslaugų centrą bei matematiškai apskaičiuoti tokio centro grąžą. Paprastai šis rodiklis apskaičiuojamas kaip grynojo pelno ir viso turto santykis, o Bergeron (2003) pažymi, kad investicijų grąža gali būti apskaičiuojama kaip grąžos ir investuoto kapitalo tai grąžai pagaminti santykis. Autorius pabrėžė, kad grąža gali būti traktuojama kaip pelnas arba pajamos. Taigi rezultatas naudojant šias dvi skirtingas grąžos išraiškas būtų visiškai kitoks, todėl naudinga įvertinti autentišką jungtinį paslaugų centrą bei pažvelgti į jo finansinius rodiklius.

Straipsnio tikslas – išanalizuoti jungtinių paslaugų centro veiksnius teoriniu aspektu bei, remiantis autentišku jungtinių paslaugų centru „X“, atskleisti veiksnius, darančius įtaką centrui atsirasti.

Šiame straipsnyje buvo remtasi mokslinės literatūros analize bei atvejo studija.

Analizuojant jungtinių paslaugų centro koncepciją, tikslinga apibrėžti pagrindinius skirtumus tarp jungtinių paslaugų centro bei paslaugų iškėlimo. Paslaugų iškėlimas arba kitaip – užsakomosios paslaugos – pastaraisiais metais paplito, nes kompanijos perkelia atskirus procesus, operacijas ar net visų skyrių veiklą trečiųjų šalių paslaugų teikėjams, kurie užtikrins aukštą kompetenciją bei atliks visas jiems priskirtas užduotis. Jungtiniai paslaugų centrai apima daugiafunkcinių paslaugų perkėlimą finansų, informacinių technologijų, mokslinių tyrimų ir plėtros, žmogiškųjų išteklių ir rinkodaros srityse į vieną ar daugiau jungtinių paslaugų centrų (Hope, Player, 2012). Tai tam tikra prasme procesų perkėlimas įmonės viduje.

Abramovsky, Griffith, Sako (2004) pažymėjo, kad trečiųjų šalių pasitelkimas yra specializacija už įmonės ribų. Tai įvyksta, kai kompanijos nusprendžia “nupirkti”, o ne atlikti veiklą savo viduje (tai atitinka angliško termino „outsourcing“ prasmę). Įmonių perkėlimas (angl. offshoring) įvyksta tada, kai kompanijos perkelia veiklą į užsienį. Verslo paslaugos yra paslaugos, kurios yra suteiktos kitam verslui, o ne tiesiogiai kompanijos darbuotojams. Taigi atsiranda labai glaudus ryšys tarp šių trijų sampratų. Kaip pažymi Bangemann (2005), jungtiniai paslaugų centrai kartais apibūdinami kaip vidinis iškėlimas, perkėlimas (angl. internal outsourcing). Jungtiniu paslaugų centru sukuriamas vidinis kompanijos padalinys.

Mokslinės literatūros analizė įrodo, kad jungtinių paslaugų centro koncepcija padeda sumažinti išlaidas ilgalaikėje perspektyvoje, pagerėja darbo procesų kokybė ir mažėja nereikalingų organizacijos vadovų veiksmų būtinybė. Paslaugų centralizavimo paslauga yra didelė pagalba organizacijoms – padeda sumažinti išlaidas, efektyvina varomąsias jėgas ir didina koncentraciją į pagrindinę kompanijos veiklą, leidžia kompanijoms konkuruoti efektyviai tiek globaliose, tiek vietinėse rinkose ir įgyti konkurencinį pranašumą bei ilgalaikį pelningumą.

Nepriklausomai nuo jungtinio paslaugų centro veiklos pobūdžio pagrindiniai veiksniai, darantys įtaką centro kūrimui, išlieka tie patys. Po išsamios literatūros apžvalgos nustatyti pagrindiniai veiksniai, kurie gali daryti įtaką jungtinio paslaugų centro atsiradimui: išlaidų mažėjimas, infrastruktūros išlaidų mažėjimas, padidėjusi verslo vertė, pagerėjusi klientų aptarnavimo kokybė, padidėjęs efektyvumas, sumažėjęs vietinių darbuotojų skaičius, sumažėję administracinės išlaidos, padidėjusi masto ekonomija, mažesnė kontrolė, geresnė atliekamų operacijų kokybė, daugiau lankstumo, didesnė kompetencija, tikslumas, savalaikiškumas, veiklos tęstinumas, geresnė prieiga prie technologijų, kultūros pasikeitimas gerąja prasme, didesnės pradžios išlaidos, rizikos mažėjimas, paslaugų standartizavimas ir optimizavimas, panašių užduočių grupavimas bei didelio masto duomenų apdorojimas. Šio straipsnio autorės šiuos veiksnius sugrupavo į mikro- bei makroveiksnių grupes.

Remiantis Jungtinio centro „X“ praktika, nustatyti pagrindiniai veiksniai, darantys įtaką jungtiniam paslaugų centrui atsirasti. Jungtinis centras „X“ teikia apskaitos bei finansų paslaugas patronuojančiai bei dukterinėms įmonėms. Pagrindiniai veiksniai, darantys įtaką jungtinio centro „X“ atsiradimui, prioriteto tvarka yra:

- didėjanti verslo vertė – finansų panaudojimas užtikrinti verslo naudą gavo aukščiausią vertinimą bei atskleidė ambicingą ketinimą komercinę verslo pusę padaryti pažangesne;
- išlaidų taupymas taip pat atlieka svarbų vaidmenį siekiant, kad ateities finansų organizacija būtų restruktūrizuojama;
- didesnė kontrolė bei tęstinumas susideda iš aiškios finansų struktūros, pagrindinio finansų departamento, verslo partnerių, jungtinio paslaugų centro bei užsakomųjų paslaugų. Tai yra jų abipusio bendradarbiavimo ir palaikymo grandis;
- paslaugų bei klientų aptarnavimo gerėjimas – paslaugos, kurias teikia dabartinis finansų departamentas išoriniams bei vidiniams vartotojams yra aukšto lygmens, todėl didesnis fokusavimasis ties šia strategija yra neprioritetinis.

Tyrimo apribojimai. Šis tyrimas buvo atliktas taikant vieno atvejo analizės strategiją, todėl išvadoms pagrįsti reikalingi papildomi tyrimai. Tolimesni moksliniai tyrimai turėtų apimti daugiau praktikų analizės. Be to, nebuvo analizuojama jungtinių paslaugų centro „X“ vadovybės bei personalo sandara.

Reikšminiai žodžiai: jungtinių paslaugų centras, kaštai, verslo vertė, grąža.

First received: November, 2013
Accepted for publication: March, 2014