

THE IMPACT OF SHARED SERVICE CENTRES ON THE FINANCIAL POSITION OF COMPANIES IN A TURBULENT ENVIRONMENT

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Purpose: The aim of this article is to identify and evaluate the economic benefits for companies that result from the provision of business services provided by a Shared Service Centre.

Design/methodology/approach: The study used primary and secondary data. Data were obtained using, among others: descriptive analysis, content analysis, diagnostic survey, cause-effect analysis and qualitative analysis. The study, in the form of in-depth interviews, was conducted in 2021-2022. It was attended by experts with many years of professional experience in managerial and managerial positions.

Findings: In the search for new opportunities to improve the efficiency of enterprises, a conceptual framework for an enterprise business model was developed, taking into account Shared Service Centre services. In a turbulent environment, Shared Service Centre services are becoming valuable competitive instruments, especially in terms of their ability to influence a company's financial situation, as confirmed by the experts participating in the study.

Research limitations/implications: The article does not undertake a quantitative assessment of the impact of the services provided by Shared Service Centers on the financial situation of the enterprises covered by the study. Due to the confidentiality of the data, the experts participating in the study did not consent to their disclosure. The results of these analyzes encourage further, extended research in this area, including entities publishing financial data.

Practical implications: The essence of the services provided by the Shared Service Centre means that they have a significant role to play in the management of the company. Indeed, all categories of Shared Service Centre services are fundamentally oriented towards a greater degree of coordination and flexibility of activities and the reduction of associated costs.

Originality/value: The proposed enterprise business model can contribute to the improvement of decision-making tools for cooperation with the Shared Service Centre, in an effort to improve the financial situation of enterprises. This need is triggered by constant cost competition, which prompts companies to create an efficient value chain to build competitive advantage and grow.

Keywords: Shared Service Centre, business efficiency, business model, financial situation of the company.

Category of the paper: research paper.

1. Introduction

The dynamics of the environment, the ongoing processes of consolidation and globalisation require continuous improvement of the methods of building competitive advantages of enterprises operating on the open market. They are expressed in changes in the business models of enterprises, resulting from the implementation of the concept of building these advantages (Sharma et al., 2020). Indeed, business models are viewed in the literature through the prism of ensuring a firm's profitability, which is determined by the combined impact of sectoral and firm-specific factors (Ali et al., 2022). In doing so, the category of profitability is viewed from the revenue side as well as from the cost side (Brzóska, 2015).

According to Afuaha (2004), the business model is supposed to create revenue and is therefore a function of, among other things, the company's market position, the resources it has and the activities it undertakes, conditioning the efficiency of their use. This researcher clearly points to cost as an important element of the business model and consequently profitability. In his view, doing business always generates costs and this regardless of the strategy adopted by the enterprise. Similar to Afuaha's views in their approach to the business model are represented by Thomson and Strickland (2003), believing that it treats the economic effects of the strategy pursued. As a configuration of the strategy in terms of revenue and profit sources, the business model of a company is treated by Grant (2005).

The importance of the value chain in shaping the business model is emphasised by Obłój. This is because he links the concept of this chain with the operational side of the company's activities, on which the effectiveness of the company's operation and the renewal of its resources and skills depend (Obłój, 2002; 2007). The researcher states that the value chain is one of the key elements of the business model on which the creation of customer value is based, as the activities carried out determine the success of the enterprise. Therefore, the optimal interconnection of these activities within a company should lead not only to profit generation but also to competitive advantage (Rojek, 2014; Raj et al., 2022).

In recent years, an increasingly prominent and thus widespread direction for improving value chains and business models of enterprises is the use of Shared Service Centres (SSCs), which are entrusted with the provision of modern business services (Aksin, Masini 2008; Herbert, Seal, 2012). These services are therefore the main instrument for shaping the relationship between the SSCs and the enterprise in the context of achieving its objectives.

Modern business services are mainly concerned with support processes, but also with core processes, thus influencing them significantly. Enterprises, mainly multinational corporations, operating in multiple locations, aiming to improve the efficiency of these processes, mainly by reducing the costs of their constituent activities, strive to eliminate the duplication of activities by employees of dispersed units and provide them from one central location (Richter, Brühl, 2021). Therefore, modern business services are concerned with repetitive activities, performed

with high frequency in different locations of the same enterprise, which, despite their repetitiveness, do not proceed in an identical manner, which determines their varying efficiency (Ciolek, 2018).

Regardless of the specifics and immanent features of each service, the very fact of entrusting them to SSCs makes almost automatically a 'space' for the provision of services of a universal nature. The set of such services includes, above all, the coordination, consolidation and standardisation of processes and procedures, which consequently promotes their consistency within the corporation (Modrzynski, 2018). The provision of services 'from a single location' furthermore creates favourable conditions for the identification and elimination of inefficient activities and processes and the development of new procedures that are already uniform from the corporation's point of view, which promotes more effective and efficient service provision for business processes (Gnusowski, 2018).

The aim of the study, the results of which are presented in this article, is to identify and assess the economic benefits for companies that result from the provision of business services provided by SSCs. According to the thesis, the increasing uncertainty and volatility of the environment have a significant impact on taking action to improve efficiency and strengthen the competitiveness of enterprises, which encourages the creation of new business models.

2. Material and methods

In pursuit of the aim of the study and to confirm the thesis, primary and secondary data were used. Data were obtained using selected research methods and techniques. Descriptive analysis was used to define the subject of the study and to identify within it the basic relationships within new business models. A desk research analysis was useful to systematise the existing scientific output and state of knowledge on the essence of modern business services from the perspective of business efficiency. The literature review was carried out according to the classical approach, i.e.: selection of sources, keyword search, review and selection of articles, in-depth analysis of selected publications in relation to the subject of the study. It made it possible to identify a general knowledge gap on improving business models in a dynamic environment from the perspective of improving the efficiency and competitiveness of enterprises through appropriately targeted SSC services.

Using analysis and logical construction, a conceptual framework for an enterprise business model including SSC services was developed. With the expectation that it can contribute to improving the efficiency of enterprises and strengthening their competitiveness, an empirical study was conducted. The empirical study used methods and techniques including: diagnostic survey, cause-effect analysis and qualitative analysis. They made it possible to identify the main directions for improving the efficiency of enterprises within the framework of SSC activities

and to determine the degree of significance of the impact of these services on the financial situation of the enterprise in the opinion of the surveyed group of experts.

The research procedure consisted of two stages. In the first stage of the study, the authors, on the basis of literature studies and their own research and professional experience, determined the directions of the impact of SSC services on meeting the needs of the enterprise as well as the customer. In the second stage, the experts participating in the study assessed the impact of SSC services on the parameters of the company's financial situation. The survey was conducted between 2021 and 2022, with 123 experts participating. The selection of the research sample was purposive. The invitation was addressed to experts with many years of professional experience in managerial and executive positions.

3. Results

In the face of contemporary market conditions and increasing competition, companies are obliged to continuously strengthen the efficiency of their operations, improve internal processes in the face of threats and opportunities from the environment and eliminate disadvantages (Singh et al., 2019). The primary strategic management instrument for strengthening this efficiency is the enterprise business model, which contains a certain set of elements and relationships between them that provides the overall framework for doing business (Figure 1). It therefore reflects the ways in which appropriate economic performance, as expressed by the relationships of revenue, costs and profit across the enterprise, can be achieved (Gołębiowski et al., 2008).

The business model can be used as a tool to promote, as a result of optimisation, changes in the enterprise and to adapt the optimisation mechanism to the current market situation. Numerous studies in the field of entrepreneurship have shown that a company cannot succeed without having, creating and applying a good business model (Walaszczyk et al., 2018). Many definitions of a business model can be found in the literature. Among others, it seems that Ott and Schiemann, Afuah and Tucci have formulated definitions that most expose the causal dependencies of the model, thus confirming its suitability for analysing the directions for increasing business efficiency through the use of SSC services (Ott, Schiemann, 2000). According to the researchers, a business model is a method of skilfully combining a company's vision and plan, leading to the realisation of its strategic/complex goals and the implementation of the planned concept of action with its feasibility.

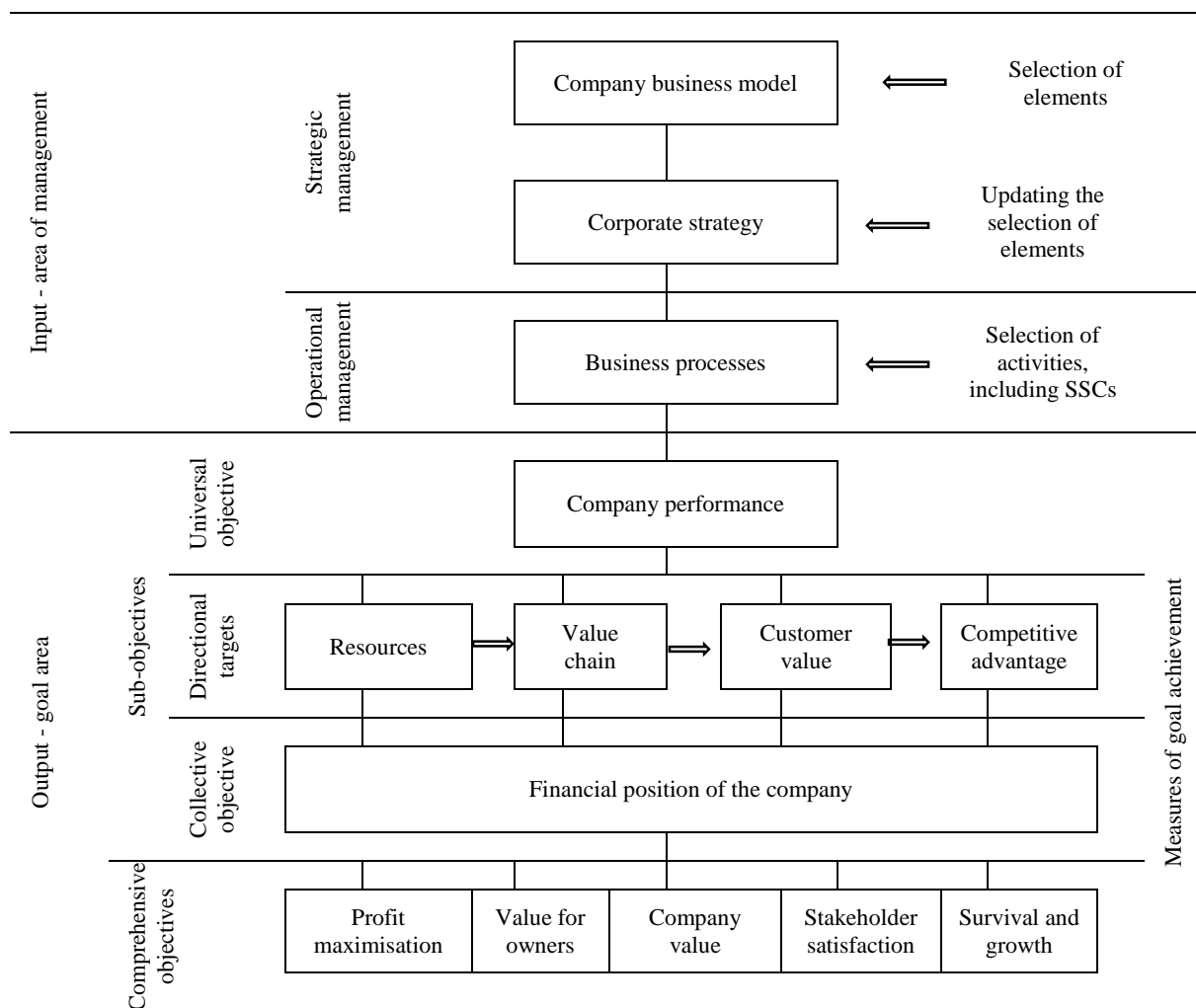


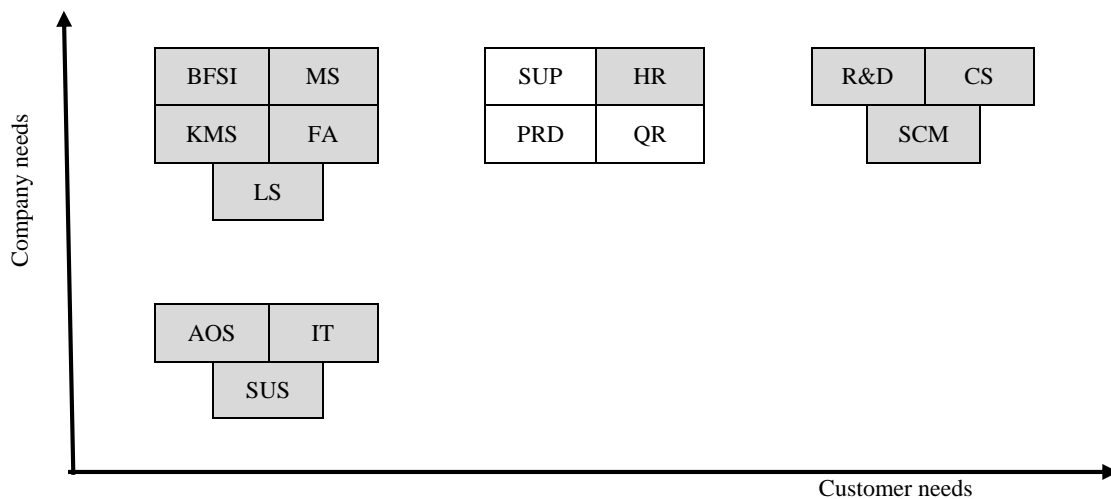
Figure 1. Complex Business model of a company including SSC services.

Source: own compilation based on literature analysis.

Critical to the success of a business model is the selection of elements that, when integrated together, allow value to be created and delivered (Johnson, 2008). In view of the generally static nature of the business model, representing a picture of the enterprise at a chosen moment (Doligalski, 2014), the updating of this selection is done at the stage of strategy formulation, expressing the way it acts and behaves (often very flexible) in the face of changing conditions of the environment and its interior (Nogalski, 2009). In these conditions, the business model, which is in line with the view of, among others, Falencikowski and Banaszyk, constitutes the support and starting point for the enterprise's strategy, which describes the dynamics of the business, i.e. its ongoing conduct and implementation (Wiśniewski, Raczyńska, 2019). Consequently, actions are defined, shaping the ongoing operations and business processes of the enterprise, which marks the transition from strategic management to operational management (Figure 1).

One of the currently important instruments for the operational management of companies is the use of SSCs. Indeed, the fundamental motive for setting up SSCs is linked to the pursuit of savings in overhead costs, mostly through resource arbitrage and economies of scale (Gilal et al., 2022). By providing a more efficient and qualitatively better service to the company and its customers, SSCs also support them directly and indirectly in the pursuit of sales revenue growth. The services are therefore geared towards both satisfying the needs of the enterprise (i.e. the internal customer) and the business customer (i.e. the external customer), which positively influences the efficiency of the enterprise's processes (Richter, 2021).

The predominant cost or revenue direction of the impact of SSC services on the efficiency of the enterprise makes it possible to distinguish four conventional groups of them (Figure 2). It can be thought that from the point of view of satisfying the needs of the enterprise, the most relevant services and processes are MS, FA, BFSI, KMS and LS (the first group of services), SUP, PRD, HR, QR (the second group of services and processes) and R&D, CS and SCM (the third group of services), with the increasing importance of each successive group of services for ensuring customer satisfaction. The distinctly technical and orderly nature of AOS, IT and SUS services (the fourth group of services) makes them somewhat less important for meeting the needs of the company, while being neutral from the point of view of ensuring customer satisfaction. SSC services are mostly concerned with auxiliary processes taking place in the enterprise (services included in groups one, two and four), but also with core processes (group three services).



Symbols: **MS** - marketing services, **SUP** - material and technical procurement, production preparation, **PRD** - production, **CS** - customer service, **SCM** - logistics, forwarding, transport, **FA** - finance, accounting, **BFSI** - liquidity management services, **LS** - legal services, **AOS** - administrative and organisational services, **R&D** - research and development, **KMS** - knowledge management, **IT** - IT services, **HR** - human resources management, **QR** - resource quality control **SUS** - universal services; grey - services offered by the SSC.

Figure 2. The role of SSC services in the operational management of a company.

Source: own elaboration based on (Grajewski, 2016).

The actions taken in the area of management, both strategic and operational, mainly related to the creation of the business model and the day-to-day configuration of its elements, are directed towards the achievement by the enterprise of efficiency at an overall level, embodying its capacity to achieve its objectives. This multidimensional capability "spills over" from this level into the already targeted sub-capabilities that determine the potential and degree of achievement of these objectives. The sub-capabilities must therefore be linked to the individual categories of economic efficiency or organisational effectiveness, demonstrating its multidimensional nature (Borman, Janssen, 2013). Under these conditions, the achievement of an appropriate level of efficiency by a company can be seen as the realisation of a kind of universal sub-goal, which can ensure the realisation of other, already targeted, sub-goals and an aggregate sub-goal, which presupposes the attainment of certain values of the parameters of the financial situation, forming the basis for the realisation of comprehensive goals.

The realisation of the directional sub-objectives implies the correct identification of resources and their effective use as a result of the apt configuration of the value chain, which in turn creates, to a large extent, value for the customer, which is the main determinant of the company's competitive advantage. Obtaining this advantage, as a result of the effective use of competitive potential, enables the enterprise to generate an attractive market offer (Bigelow, Barney, 2020), which is an important tool for shaping the financial situation in the desired direction. The relevance of competitive advantage for the possibility of shaping this situation also stems from the fact that it is, along with competitive potential, competitive instruments and competitive position, an important determinant of a company's competitiveness, signifying the ability to adapt to change (McKinsey, 2020).

In these conditions, SSC services become valuable instruments of competition, especially in the context of their ability to influence the financial situation of a company, in particular its profitability, liquidity, the length of current receivables and inventory turnover cycles, the volume of sales revenue and the quality of current receivables, as confirmed by the experts participating in the study. Based on the results of the study, the relationships between these services and the aforementioned parameters of the company's financial situation can be summarised as presented in Table 1.

The analysis of the data obtained during the interviews with experts and the authors' professional experience shows that the most intensive and at the same time comprehensive SSC services, from the point of view of their favourable impact on the financial situation of the enterprise (horizontal analysis of Table 1), are FA, CS, SCM, BFSI services. In fact, their intensity was assigned 10, 9, 9 and 8 units respectively, which are distributed practically across all key parameters of this situation. Only the relationship between BFSI services and 'quality of current receivables' was identified as 'weak'. In addition, relatively many of the relationships between the aforementioned services and these parameters are of a "very intensive" nature. This is, for example, the nature of the relationship between FA services and liquidity, receivables turnover cycle, inventory turnover cycle and quality of

current receivables, as well as between SCM services and profitability, inventory turnover cycle and sales revenue volume.

Table 1.

Essential directions of the impact of SSC services on the financial position of a company

No.	Services provided by SSC	Profitability	Liquidity	Receivables turnover cycle	Stock turnover cycle	Sales volume	Quality of current receivables	Total
1.	IT	X		X	X	X	X	5/0
2.	R&D	X				X		2/0
3.	KMS	X				X		2/0
4.	LS	X	X	X		X	XX	6/1
5.	MS	XX	X			XX		5/2
6.	FA	X	XX	XX	XX	X	XX	10/4
7.	BFSI	X	XX	XX	XX	X		8/3
8.	CS	XX	X	X	X	XX	X	8/2
9.	AOS	X						1/0
10.	HR	X	X	X	X	X	X	6/0
11.	SCM	XX	X	X	XX	XX	X	9/3
TOTAL		14	9	9	9	13	8	x

Symbols: blank - insignificant/weak dependence, X - intensive dependence, XX - very intensive dependence.

Source: own elaboration based on survey results.

The most sensitive parameter of a company's financial situation in relation to SSC services is profitability (vertical analysis of Table 1). This is because it is the "recipient" of 14 units of their intensity, with a "very intensive" favourable impact on it from MS, CS and SCM services. The recipient of 13 units of intensity of SSC services is sales volume, which experiences a 'very intense' beneficial impact from MS, CS and SCM services. To a lesser extent, the other parameters of the company's financial situation considered in Table 1 are sensitive to SSC services. Their sensitivity is about 30-40% lower, although, for example, the correlations between the inventory turnover cycle and FA, BFSI and SCM services are "very intensive".

4. Discussion and conclusions

The construction of an enterprise business model (Figure 1), treating SSC services as an element of improving enterprise efficiency and achieving enterprise objectives, is supported by the literature. The direct relationship between the business model and the economic efficiency of the enterprise follows directly from the definition of the model by Afuaha and Tucci (2003). In their view, the business model can be regarded as one of the two (besides the environment) direct factors affecting the economic efficiency of a company. These researchers, along with Ehiraj, Guler and Singh (2000), particularly emphasise the idea of an economic efficiency model, whose main objective is to achieve current and long-term profitability. The essence of the economic efficiency of the enterprise, expressed in the form of the ratio of

benefits to costs incurred, as an effect of the application of the business model, is also clearly emphasised by Gołębiowski, Dudzik, Lewandowska and Witek-Hajduk, which is expressed, for example, by models of the traditionalist, contractor and distributor types (Iwasieczko, 2014). The aspect of ensuring efficiency through the business model is also recognised by Grant (Brzóska, 2015).

There is a clear theme in the literature emphasising the universal nature of efficiency, especially economic efficiency, treated as the potential of a company to achieve its different categories of objectives, ranging from directional sub-objectives, through the collective objective, to comprehensive objectives (Figure 1). Druker (2017) explicitly states that efficiency determines the degree of 'mastery of the goal'. His indication that the implementation of ancillary (non-production) processes in a company typically consumes 80-90% of costs, further highlights the importance of SSC services in shaping this efficiency (Drucker, 2016). Samuelson and Marks (2009) note that economic efficiency is the best (possible) use of a company's resources.

The set of directional sub-goals corresponds to the elements of the business model including SSC services (Figure 1). In order for the enterprise to achieve the collective goal and the comprehensive objectives, the selection of these elements at the management stage should ensure that the business model is not only organisationally efficient, but also economically efficient, which can be considered in the category of goal achievement. This is because the identification of resources and the apt configuration of the value chain is intended to lead to the generation of a value proposition for the customer and the attainment of a competitive advantage, which implies the shaping of the elements of the business model which, because of their clear causal relationship, can determine the success of the enterprise.

A business model incorporating SSC services is often seen, by both theoreticians and practitioners, as a source of competitive advantage. This is because its sustainability translates positively into the financial performance of the company (Kolodziejczuk, 2015). The sources of competitive advantage, providing an opportunity to increase the value of the enterprise and its other comprehensive goals, are mainly sought in resources, competences, the configuration of the value chain and the generated value in use for the customer. Particularly important in this regard are those core competencies, which include the ability to exploit the potential inherent in the knowledge at the disposal of both employees and managers, which becomes a strategic resource for generating value for customers (Yang et al., 2021).

Among the key competences, skills in the sphere of business management play a special role. The essence of SSC services means that they have a significant role to play in shaping this sphere (Richter, Brühl, 2017) Appropriately shaped relationships between the different links in a company's organisational structure provide benefits to the company, e.g. in the form of access to resources for greater operational flexibility, reduced operational and transaction costs, better coordination of activities or increased innovation. All categories of SSC services are essentially oriented towards a greater degree of coordination and flexibility of activities and the reduction

of associated costs. In addition, IT, HR and AOS and R&D and KMS services can be identified as particularly useful for access to resources and increased innovation.

The concepts of value chain management encountered in the literature take into account SSC services, although they are treated as a form of outsourcing, implemented using internal resources. This is because these services allow the elimination of processes that are insignificant to the core business operation and the streamlining of relationships between them, contributing to the improvement of its existing value chain (Stoner et al., 2011). The result is a simplified and more agile organisational system, enabling the building of competitive advantage (Mao, Yang, 2023). This is because its implementation means that the enterprise concentrates on its core competencies within the value chain, while delegating the implementation of its other elements to other entities whose activities are coordinated. This is because each enterprise endeavours to generate a product that has the highest utility value for the customer, which makes it possible to win the competitive battle. For an enterprise, the most important financial dimension of the customer value generated is profitability, the level of which is significantly influenced by the resources it possesses and how they are used in the configured value chains. The favourable picture of the financial situation of enterprises created on the basis of the conclusions of the study confirms the relevance of SSC in the quest to improve the efficiency and competitive advantage of enterprises in a turbulent environment.

This paper does not undertake a quantitative assessment of the impact of SSC services on the financial position of the companies surveyed. A prerequisite for the successful completion of such a task is the availability of a comprehensive and accurate dataset. Due to the confidentiality of the data, the experts participating in the study did not consent to their release. The results of the present analyses call for further extended research in this area, taking into account those publishing financial data.

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