IJARCCE ISSN (O) 2278-1021, ISSN (P) 2319-5940

International Journal of Advanced Research in Computer and Communication Engineering

ISO 3297:2007 Certified ⁜ Impact Factor 7.39 ⁜ Vol. 11, Issue 9, September 2022

DOI: 10.17148/IJARCCE.2022.11925

# Empowering Efficiency: Harnessing Cloud Technology in Shared Services for Next-Gen Financial Excellence

**Jayesh Jhurani**

ServiceTitan, Inc.

**Abstract:** The abstract of the research paper discusses how Shared Services Centers (SSCs), enhanced by cloud-based ERP systems like Workday, offer a strategic framework for organizations, particularly multinational ones, to streamline internal services by centralizing various functions. This approach aims to reduce costs and eliminate unnecessary duplications within an organization. The paper highlights the evolution, technological enhancements, core functions, advantages, and the outlook of the shared services model, emphasizing its efficiency, cost-effectiveness, and the ability to leverage advanced technology features to improve service delivery and operational excellence.

**Keywords:** Shared Services Centers (SSCs), Cloud-based ERP Systems, Workday ERP, Organizational Efficiency, Cost Reduction, Centralization of Functions, Multinational Corporations, Technological Enhancements in SSCs, Financial Management, Operational Excellence

## I. INTRODUCTION

The shared services model is a strategic framework adopted by companies, especially those with multinational operations, to streamline their internal services by centralizing functions that are used across various departments or divisions. This approach is aimed at reducing the overall cost of delivering these services while eliminating any unnecessary duplication of efforts within the organization. Over time, particularly with the advent and integration of cloud-based Enterprise Resource Planning (ERP) systems, the shared services model has seen a significant evolution, becoming more efficient and effective for both commercial and public sector organizations.

### 1.1 Evolution and Impact

Historically, corporations operated on a more decentralized basis, where individual profit centers were responsible for managing their essential services. This often led to inefficiencies and increased costs due to the replication of resources and efforts. The shift towards a shared services model marked a significant transformation in how companies approached internal service delivery, inspired by earlier practices like typing pools. These pools centralized typing tasks to serve multiple departments efficiently, a precursor to the modern Shared Service Centers (SSCs) that centralize functions such as finance, HR, and IT.

### 1.2 Technological Enhancements

The incorporation of cloud ERP technology has been a critical factor in the shared services model's success. Cloud ERP systems facilitate the seamless and efficient management of core functions like finance operations, including cash collections, supplier payments, and reconciliation, on a unified platform. This technological foundation offers scalability, flexibility, and access to real-time data, significantly improving service quality, customer satisfaction, and achieving notable cost reductions.

### 1.3 Core Functions and Advantages

Shared Service Centers typically handle functions that include but are not limited to Finance, Human Resources (HR), and Information Technology (IT). The centralization of these services allows other divisions within the company to focus more on their strategic objectives and core activities, optimizing resource allocation and enhancing overall operational efficiency.

To manage the costs associated with shared services, companies may use a chargeback system, allocating expenses to divisions based on their usage. This approach promotes accountability and efficiency across the organization. Alternatively, some companies absorb these costs as part of their ongoing operational expenses, considering them an investment in achieving greater efficiency and streamlined operations.

  

International Journal of Advanced Research in Computer and Communication Engineering
ISO 3297:2007 Certified ⁜ Impact Factor 7.39 ⁜ Vol. 11, Issue 9, September 2022
DOI: 10.17148/IJARCCE.2022.11925

### 1.4 Looking Ahead

The future of shared services looks promising, with continuous advancements in technology expected to further refine and enhance their efficiency. Innovations in automation, artificial intelligence (AI), and machine learning can bring about even more significant improvements in service delivery, data management, and analytical capabilities within SSCs. This ongoing evolution will likely enable companies to respond more swiftly to market changes while maintaining a focus on cost efficiency.

In essence, the shared services model, strengthened by the latest in cloud ERP technologies, offers a compelling approach for companies aiming to achieve operational excellence and cost-effectiveness. As this model continues to develop, it promises to provide organizations with a competitive advantage by allowing them to concentrate on their primary competencies while leveraging centralized, optimized service platforms.

## II. OVERVIEW OF SHARED SERVICE CENTER

### 2.1 Structure of Shared Services

Managing the financial operations of an organization is no small feat, especially when those operations span activities like billing, managing credit, collecting cash, processing payments to suppliers, overseeing treasury functions, and handling data management. How a company decides to structure the management of these tasks can vary widely, depending on its size, industry, and strategic goals. Typically, companies navigate through these challenges by leaning towards one of three main structures: operating as a cost or profit center, choosing between a centralized or decentralized approach, or implementing shared service centers (SSCs).

### 2.2 Cost Center versus Profit Center

The decision to categorize finance operations as either a cost center or a profit center is pivotal. For many businesses not directly involved in global finance or trading, the finance department is seen as a cost center. This view sees the finance department primarily as a support role, focusing on minimizing costs rather than generating direct profits for the company. While practical, this perspective can sometimes lead to underinvestment in the finance department because its value may be overlooked in favor of cost-saving measures. This could make securing sufficient budgets and resources for the department more challenging.

### 2.3 Centralized versus Decentralized Structures

On the strategic front, companies often grapple with whether to centralize their finance functions at the corporate headquarters or to adopt a decentralized approach. Centralizing can bring several benefits, including stronger control over financial practices, cost efficiencies through economies of scale, and potentially even tax benefits, which are particularly attractive for multinational corporations. However, this can sometimes come at the cost of reducing the autonomy of local offices, potentially making them less nimble in responding to local market conditions.

In contrast, a decentralized finance team can be advantageous for companies with diverse operations across different regions. This structure allows local subsidiaries to tailor their financial operations to better align with local regulations, business practices, and cultural nuances. While this can enhance the company's agility and local market responsiveness, it may also introduce inefficiencies, such as duplicated efforts across different regions and increased compliance and coordination challenges.

### 2.4 Shared Service Centers (SSCs)

A third approach involves the establishment of Shared Service Centers (SSCs). These centers centralize specific financial operations to serve multiple business units within the organization, acting like internal service providers. The move towards SSCs is often driven by the desire to streamline operations, reduce redundancies, and achieve cost savings. SSCs are designed to standardize processes across the organization, thus improving the quality and timeliness of services, enhancing strategic flexibility, and tightening internal controls.

The shared services model is particularly appealing to organizations looking to optimize their back-office operations. By centralizing tasks like treasury transactions and other financial operations in an SSC, companies can eliminate the inefficiencies that come with having each business unit handle these tasks independently.

Ultimately, the choice among these structures depends on a company's specific needs, strategic direction, and the complexity of its operations. Whether through a cost center approach, a move towards centralization or decentralization, or the adoption of SSCs, the goal remains the same: to manage the company's financial operations as effectively and efficiently as possible, supporting the broader objectives of the organization.

IJARCCE ISSN (O) 2278-1021, ISSN (P) 2319-5940

International Journal of Advanced Research in Computer and Communication Engineering

ISO 3297:2007 Certified ⁜ Impact Factor 7.39 ⁜ Vol. 11, Issue 9, September 2022

DOI: 10.17148/IJARCCE.2022.11925

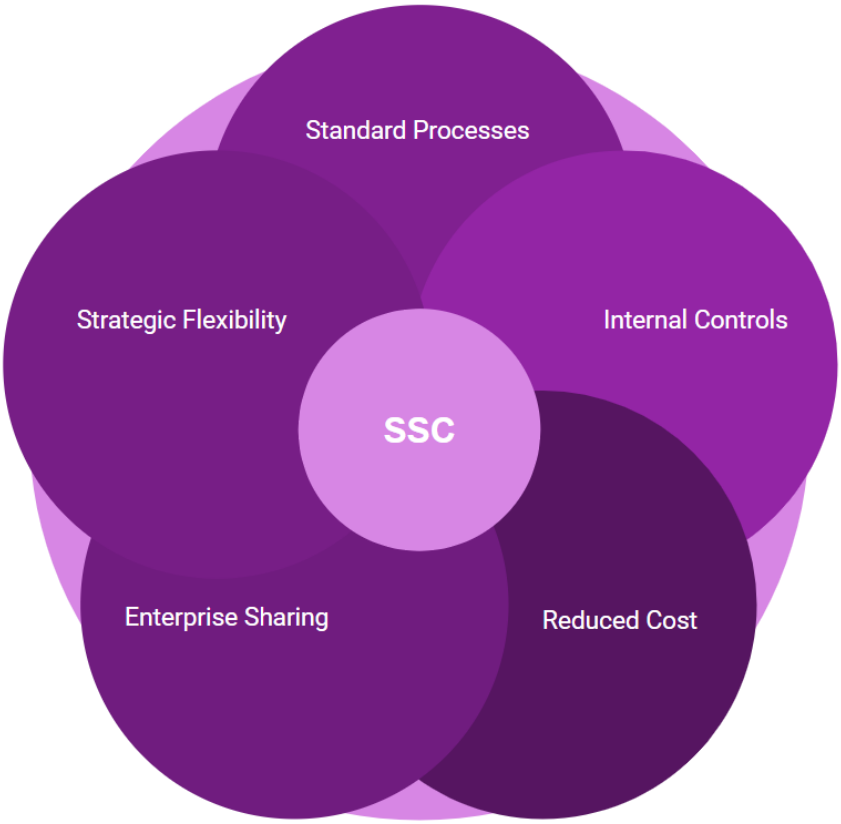


Fig. 1 shows these central functions of SSCs and their managerial advantages.

### 2.5 Technology-assisted models: Workday Cloud ERP system

**Workday ERP Enterprise Structure**

| Type | Definition |
|---|---|
| **Company** | Companies are organizations within Workday and represent the internal business entities to which Workday posts transactions. Payroll and Workday Financial Management use the Company to control accounting and reporting functionality. Company is the level at which you hold a balanced set of books. In most cases, you should set up legal entities as companies, but companies do not have to be legal entities. You can define a company at a lower level than legal entity. Use this function when the customer needs to segregate security at a lower level for decentralized processing or other needs. Company is the level, which defines financial accounting details. |
| **Cost Center** | Use cost centers to hold financial transactions, budgets as well as workers. Often, cost centers are departments within a legacy system. |
| **Location** | Location represents the physical location of the worker (or business asset), whereas Region represents a geographic area for cost or revenue capture. For example, two salespeople might be in the Miami office, but one has responsibility for the US-South region, while the other is responsible for the South America region. In Workday Financial Management, it can be useful to think of the location as the origin of the cost and region as the destination |
| **Region** | Regions are an optional organizational structure used to reflect the area of responsibility for a worker instead of the work location - which is different than the location hierarchy. For example, a salesperson might work from (is located in) a Miami location but may be responsible for Sales in the Latin American Region. Note that Workday Student is using Region for the region of student recruitment. |

Table 1 shows the Workday cloud ERP enterprise structure.

  

IJARCCE ISSN (O) 2278-1021, ISSN (P) 2319-5940

International Journal of Advanced Research in Computer and Communication Engineering

ISO 3297:2007 Certified ⁜ Impact Factor 7.39 ⁜ Vol. 11, Issue 9, September 2022

DOI: 10.17148/IJARCCE.2022.11925

Setting up an effective accounting structure is a fundamental element of any ERP system. It is crucial for meeting statutory, management, and International Financial Reporting Standards (IFRS) requirements. The success of ERP implementations often hinges on the robustness of the foundational design, which encompasses the enterprise structure and accounting setup. Missteps in this initial phase can lead to costly alterations down the line and, in worse cases, may result in financial reporting errors that attract penalties from regulatory bodies like the SEC or under legislation such as the Sarbanes-Oxley Act of 2002.

In Workday Cloud ERP, as well as other systems, the accounting structure is a central aspect of the finance operations articulated in the General Ledger. For a global enterprise, this structure must be designed with careful consideration to accommodate specific legal reporting requirements at the country level, management reporting needs, and the ability to consolidate data efficiently into a global view that reflects the company's performance accurately.

A chart of accounts, pivotal to this structure, comprises various segments representing different dimensions of the organization's accounting system. These segments store account balances within the ledger and are defined as follows:

### 2.5.1 Balancing

When configuring Workday for a new implementation or integrating with specific Workday applications like Workday Expenses, Payroll, or Student, you can define and enable the necessary balancing worktag types. The balancing worktag type chosen must be carefully selected to represent the business dimension that will be used for balancing the journals across all companies within the tenant.

Additionally, Workday allows for the setup of optional balancing worktags, which can be used in conjunction with the required company worktag for journal balancing. These optional worktags provide further granularity and flexibility in financial reporting and can be tailored to new and existing implementations..

### 2.5.2 Cost Centers

In Workday, the Create Cost Center task allows for the specification of cost centers to be associated with particular companies. T

his is a significant feature for organizations that want to ensure financial transactions are accurately attributed to the correct part of the business. When cost centers are restricted in this way, Workday will only show the cost centers that are tied to the company selected in the Worktags prompt when users are performing tasks related to journal entries.

### 2.5.3 Ledger Accounts

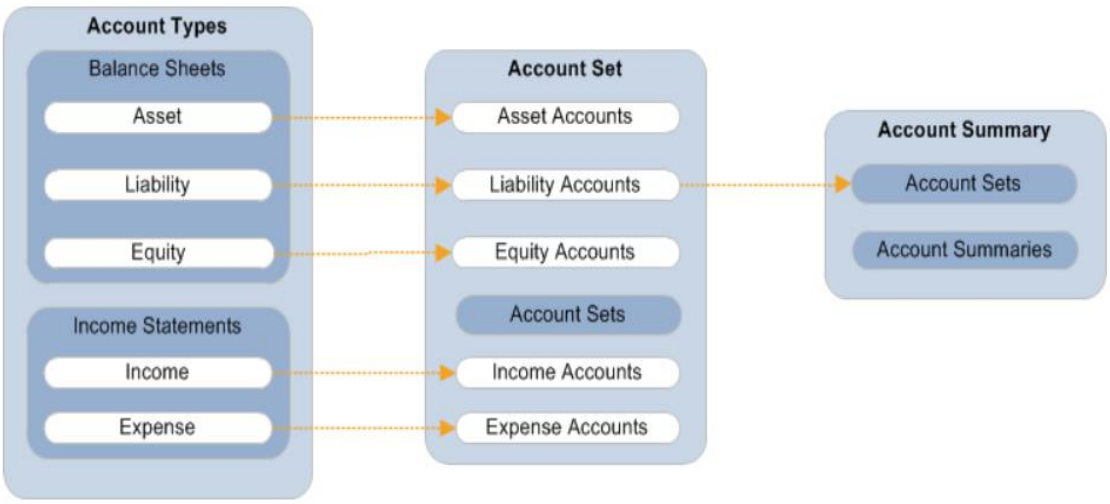


Fig. 2 Ledger Accounts and Ledger Account Summary.

The creation of ledger accounts within an ERP system like Workday is structured around four main components: account types, account sets, accounts, and account summaries.

International Journal of Advanced Research in Computer and Communication Engineering
ISO 3297:2007 Certified ⁜ Impact Factor 7.39 ⁜ Vol. 11, Issue 9, September 2022
DOI: 10.17148/IJARCCE.2022.11925

The system also utilizes effective dates to allow for multiple ledger account snapshots, aiding in financial restatement. Additionally, segment security controls worker access to only those ledger accounts they are permitted to handle, thus ensuring proper viewing, creation, editing of journals, and running of financial reports.

Properly designing and implementing these components is critical to an ERP system's success. Poor foundation design can result in costly corrections and compliance risks. An effective accounting structure must be flexible enough to accommodate global operations, support statutory and management reporting requirements, and adapt to changes in business conditions.

#### 2.5.4 Intercompany

In Workday, intercompany transactions are financial dealings between separate units of the same legal entity, and they come in two main forms: direct and on-behalf-of transactions. The careful configuration of these transactions in Workday is critical to ensure accurate financial records and compliance with internal and external reporting requirements.

## III. SHARED SERVICE USE CASES

3.1 Use Case #1: Centralized Financial Operations in a Multi-Legal Entity Structure

A company operating under the name "Global Modern USA" encompasses multiple legal entities, specifically LE0001, LE002, and LE003, each with distinct business units (GMS USA - ENTERTAINMENT, GMS USA - MERCHANDISE, GMS USA - SOCIAL MEDIA) and a unified ledger in USD currency.

The company is focused on streamlining its financial operations, with particular emphasis on supplier payments, cash collections, bank statement processing, and master data management.

#### 3.1.1 Key Functions and Configurations:

- **Business Unit GMS USA - ENTERTAINMENT** handles requisitioning, procurement, payable invoices, and the execution of supplier payments.

- **Centralized Supplier Data Management:** Supplier data is centrally managed by GMS USA - ENTERTAINMENT, with site associations extending to both GMS USA - ENTERTAINMENT and GMS USA - MERCHANDISE.

- **Requisitioning Across Legal Entities:** Each legal entity is linked to a specific requisitioning business unit.

- **Purchasing Documents:** Purchase Orders (POs) delineate the connections between the requisitioning BU, procurement BU, payable invoicing BU (billing BU), and the legal entity (sold to a legal entity).

- **Supplier Payments:** For supplier sites, requisitions from GMS USA - MERCHANDISE lead to invoices being processed in GMS USA - MERCHANDISE and settled by GMS USA - ENTERTAINMENT from the bank account of legal entity LE0001.

Similarly, requisitions from GMS USA - SOCIAL MEDIA result in invoices being processed by GMS USA - MERCHANDISE and paid from the bank account of legal entity LE0001.

#### 3.1.2 Transaction Flow

This outlines how requisitions from various business units culminate in centralized payments from a singular legal entity's bank account, underscoring the necessity for streamlined operations and centralized financial control.

IJARCCE ISSN (O) 2278-1021, ISSN (P) 2319-5940

International Journal of Advanced Research in Computer and Communication Engineering

ISO 3297:2007 Certified ⁜ Impact Factor 7.39 ⁜ Vol. 11, Issue 9, September 2022

DOI: 10.17148/IJARCCE.2022.11925

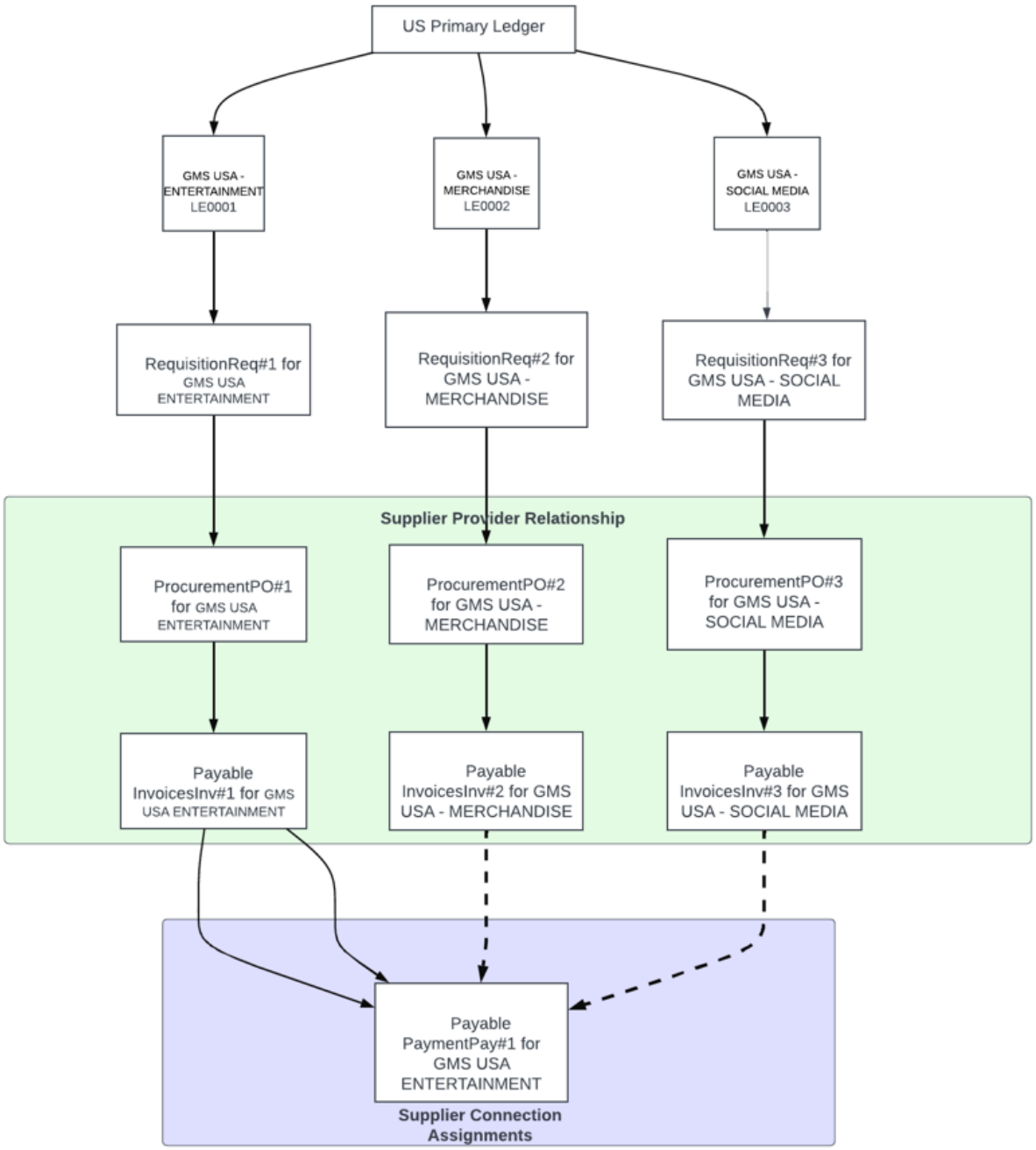


Fig. 3 shows Transactional Flow

### 3.1.3 Configuration Requirements

- **Managed Service Provider Relationship:** Establish the relationship for GMS USA - ENTERTAINMENT to offer supplier payment services on behalf of GMS USA - MERCHANDISE and GMS USA - SOCIAL MEDIA, with GMS USA - ENTERTAINMENT being the exclusive provider for these functions.

- **Payment Functionality:** Exclude the payment functions from GMS USA - MERCHANDISE and GMS USA - SOCIAL MEDIA, centralizing payment responsibilities in GMS USA - ENTERTAINMENT.

- **Payable Invoice Function:** Retain the payable invoice functions within GMS USA - ENTERTAINMENT and GMS USA - MERCHANDISE, while eliminating them from GMS USA - SOCIAL MEDIA.

IJARCCE ISSN (O) 2278-1021, ISSN (P) 2319-5940

International Journal of Advanced Research in Computer and Communication Engineering

ISO 3297:2007 Certified ⁜ Impact Factor 7.39 ⁜ Vol. 11, Issue 9, September 2022

DOI: 10.17148/IJARCCE.2022.11925

- **Pool Bank Accounts:** Set up bank accounts as pool accounts with the necessary cash and cash clearing accounts.
- **Payment Process Profile:** Create a profile that encompasses invoices from all business units for selection, ensuring a consolidated payment process.

### 3.1.4 End Results

- **Consolidated Payment Process:** When making payments, the system aggregates all due invoices from the business units, issuing a single payment number from GMS USA - ENTERTAINMENT.

- **Accounting and Reconciliation:** The system facilitates accounting by debiting liabilities and crediting the cash bank accounts, adding intercompany accounting lines for GMS USA - MERCHANDISE and GMS USA - SOCIAL MEDIA to balance the journal entries in the ledger.

Bank statements are reconciled automatically in the cash management system of GMS USA - ENTERTAINMENT using matching rules for enhanced efficiency.

| Workday Products | Functions | Notes |
|---|---|---|
| Spend Management | Procurement | The main goal for a procurement organization is to provide cost savings while implementing best practices in spend management. |
| Spend Management | Requisition | Every purchase should have a requisition from respective department |
| Financial Management | Supplier Invoices | Supplier invoices use data that you enter or defaults from a purchase order, receipt, timesheet, task log, supplier contract, or customer invoice.<br><br>Invoices reflect the receipt of goods or acknowledge services provided, unless you pay for them in advance |
| Financial Management | Settlement | Settles payments and generates the accounting associated with each payment. |

Table 2. Workday Products

3.2 Use Case 2: Implementation of centralized payment processing in a company using Workday ERP, with an organization structure that includes multiple legal entities and business units.

This case provides an illustrative example of how companies can streamline financial operations, particularly around customer payments, across different operational segments within a complex organizational framework. Here's a simplified breakdown of the use case:

IJARCCE ISSN (O) 2278-1021, ISSN (P) 2319-5940

International Journal of Advanced Research in Computer and Communication Engineering

ISO 3297:2007 Certified ⁜ Impact Factor 7.39 ⁜ Vol. 11, Issue 9, September 2022

DOI: 10.17148/IJARCCE.2022.11925

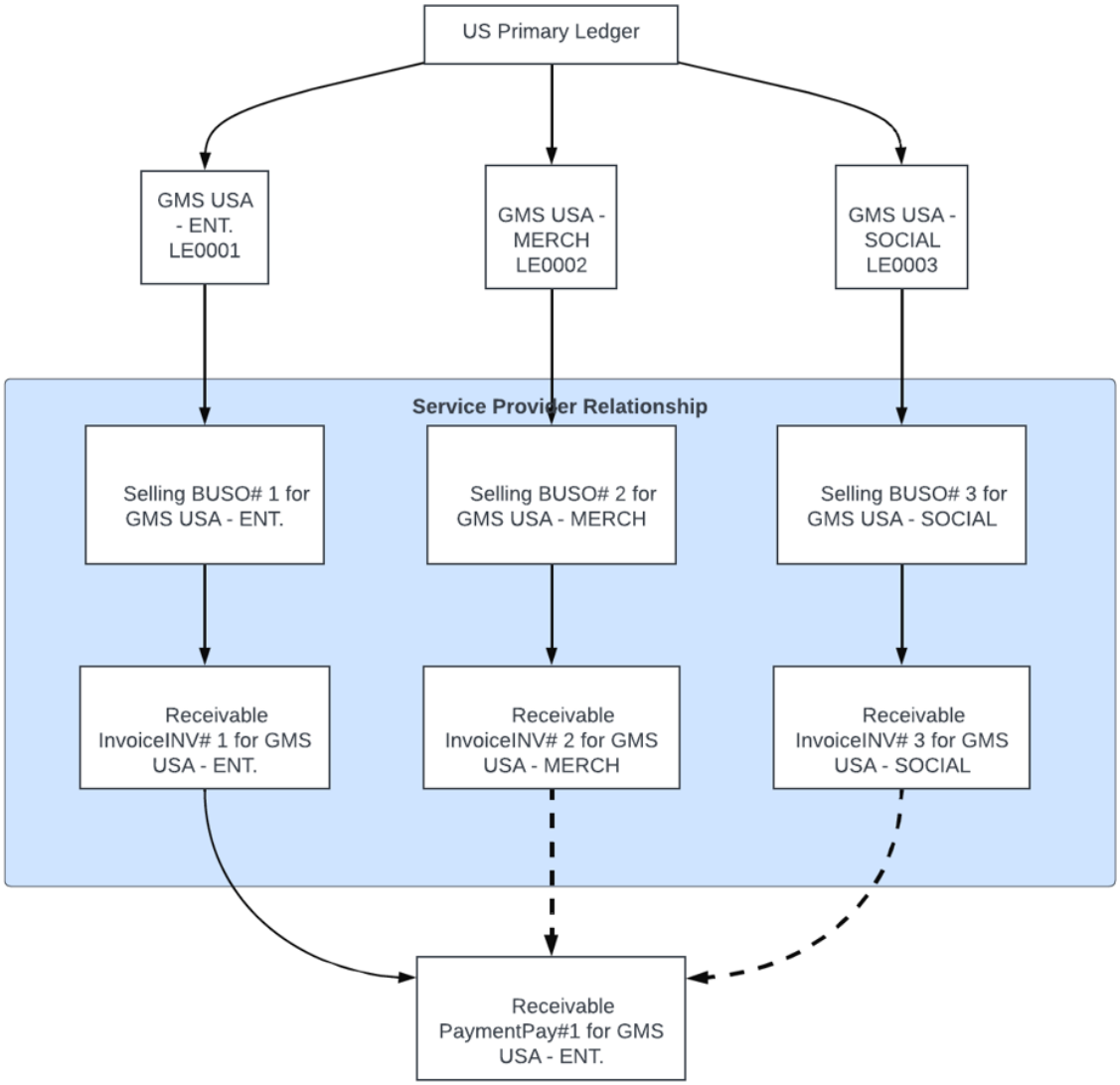


Fig. 4 shows Transactional Flow

### 3.2.1 Organizational Structure:

- **Legal Entities (LEs):** The company comprises three U.S. Legal Entities (LE-1, LE-2, LE-3), each possibly representing different operational zones or product lines within the United States.

- **Business Units (BUs):** Parallel to the LEs, there are three U.S. Business Units (GMS USA - ENTERTAINMENT, GMS USA - MERCHANDISE, GMS USA - SOCIAL MEDIA) tasked with the day-to-day operational and sales activities.

- **Ledger:** A singular ledger in USD currency is maintained to consolidate financial transactions across all the legal entities and business units.

### 3.2.2 Operational Workflow:

- **Centralized Customer Data Management:**

Customer data is centrally managed either at GMS USA - ENTERTAINMENT or at a global level, ensuring uniformity and efficiency in handling customer information across the organization.

International Journal of Advanced Research in Computer and Communication Engineering
ISO 3297:2007 Certified ⁜ Impact Factor 7.39 ⁜ Vol. 11, Issue 9, September 2022
DOI: 10.17148/IJARCCE.2022.11925

- **Dedicated Selling Business Unit:**

Each LE has an associated selling BU that handles sales orders, reflecting a structure where operational activities are closely aligned with the legal framework.

- **Inventory and Order Processing:**

Each selling BU is responsible for booking sales orders and managing inventory, either through its inventory organization or a centralized data warehouse, to support sales activities effectively.

- **Receivables and Invoicing:**

After shipping orders, receivable invoices are generated and booked to the respective BUs (GMS USA - ENTERTAINMENT, GMS USA - MERCHANDISE, GMS USA - SOCIAL MEDIA), attributing revenue to the correct operational units.

- **Centralized Payment Processing:**

GMS USA - ENTERTAINMENT processes payments on behalf of GMS USA - MERCHANDISE and GMS USA - SOCIAL MEDIA, depositing into LE-1's bank account. This centralizes cash flows into a single point for efficiency and control.

**3.2.3 Key Configurations for Workday ERP Implementation:**

- **Managed Service Provider Relationship:** To facilitate the centralized payment processing, a managed service provider relationship is defined in Workday for BU-1 to manage customer payments for BU-2 and BU-3.

- **Exclusion of Payment Functions:** The customer payment function is excluded from BU-2 and BU-3 to streamline processes and avoid duplication.

- **Bank Account Configuration:** Bank accounts are configured as pool accounts, with proper setup for cash and cash clearing accounts, accommodating the centralized payment processing structure.

- **Cash Receipts Class and Methods:** In BU-1, cash receipts classes and methods are defined to manage and apply customer payments across all business units accurately.

**3.2.4 End Results:**

- **Unified Payment Application:** The system allows for the application of customer payments across all BUs efficiently, with cash receipts stored in GMS USA - ENTERTAINMENT.

- **Automated Accounting and Reconciliation:** Payment entries automatically debit the cash account and credit receivables for the respective BUs, with intercompany lines added for balancing. Bank statements loaded into the cash management module in BU-1 are reconciled automatically based on matching rules.

- **Simplified Supplier and Customer Payments:** Both supplier and customer payments are managed within a single BU (BU-1), simplifying the financial operations and ensuring consistency across transactions.

## IV. SHARED SERVICES MODEL

The Shared Services Center (SSC) model, especially when coupled with a cloud-based ERP system, represents a transformative approach for companies aiming to centralize services and functions that are commonly used across multiple departments or locations.

This model not only optimizes efficiency and reduces costs but also leverages advanced technology features to improve service delivery. The implementation of such a model through a cloud-based ERP system involves a series of strategic steps designed to ensure that the SSC delivers superior value to the company. Let's delve into these steps in detail:

**4.1 Define the Clear Scope of the SSC**

Identifying the services and functions to be centralized is the foundational step. This involves determining which processes can be standardized across the organization and managed effectively from a central location. Clarity in the scope ensures that all stakeholders have a unified understanding of the SSC's objectives.

  

DOI: 10.17148/IJARCCE.2022.11925

### 4.2 Establish Governance, Roles, and Responsibilities

A robust governance framework is essential for the SSC's success. This includes defining roles and responsibilities, service level agreements (SLAs) that outline the expectations and deliverables and identifying business risks and controls to mitigate them. A clear governance structure ensures accountability and efficient service delivery.

### 4.3 Establish Process Performance Measures

To evaluate the SSC's effectiveness, it's critical to establish key performance indicators (KPIs) and metrics that align with the company's strategic objectives. These measures enable the monitoring and assessment of the SSC's performance over time.

### 4.4 Establish Communication Protocols and Change Management

Effective communication protocols and a comprehensive change management plan are vital to manage the transition to a shared services model. This includes educating and engaging with stakeholders to ensure buy-in and addressing any resistance to change. Continuous improvement initiatives should be part of this plan, aiming for ongoing optimization of services.

### 4.5 Perform Analysis of Current Processes

A thorough analysis of existing processes is necessary to identify inefficiencies and redundancies. Streamlining these processes is crucial before they are transitioned into the SSC, ensuring that only optimized and value-adding activities are centralized.

### 4.6 Consolidate Legacy Applications to a Common Platform

Migrating from disparate legacy systems to a unified cloud-based ERP platform is a key step in establishing an SSC. This consolidation facilitates standardized processes, reduces IT complexity, and improves data integrity across the organization.

### 4.7 Build an Experienced Team

Assembling a team of experts in both technology and business domains is essential for guiding the project towards its objectives. This team is responsible for developing the execution plan and ensuring that the SSC is aligned with the company's strategic goals.

### 4.8 Build a Scalable and Flexible Solution

The cloud-based ERP system should be scalable and flexible to accommodate future company growth and changes in business strategy. This ensures that the SSC remains relevant and continues to provide value as the organization evolves.

### 4.9 Leverage Technological Advantages

Modern ERP systems offer advanced features such as process automation, self-service capabilities, and artificial intelligence for predictive analytics and real-time data analysis. Utilizing these technologies can significantly enhance the efficiency and effectiveness of the SSC, providing actionable insights and supporting informed decision-making.

## V. CONCLUSION

This research paper has thoroughly examined the pivotal role of Shared Services Centers (SSCs) in redefining how organizations manage and centralize their internal functions, with a particular emphasis on the integration of cloud-based ERP systems like Workday. Through meticulous analysis and discussion, we've unveiled the strategic advantages that SSCs offer in terms of operational efficiency, cost reduction, and leveraging advanced technological capabilities.

The implementation of cloud-based ERP systems, such as Workday, within the SSC model emerges as a transformative strategy for organizations seeking to streamline processes, enhance data accuracy, and achieve significant cost savings.

Workday's ERP system, with its robust data security, intercompany transaction capabilities, and sophisticated accounting structures, supports the SSC model's objectives by providing a flexible, scalable, and efficient platform for managing global financial operations.

Moreover, the research underscores the importance of strategic planning in the SSC model's successful deployment. It highlights the critical considerations for setting up an effective accounting structure that supports statutory, management, and IFRS requirements, emphasizing the potential pitfalls of inadequate foundational design.

International Journal of Advanced Research in Computer and Communication Engineering
ISO 3297:2007 Certified ⁜ Impact Factor 7.39 ⁜ Vol. 11, Issue 9, September 2022
DOI: 10.17148/IJARCCE.2022.11925

## REFERENCES

[1]. https://doc.workday.com/admin-guide/en-us/financial-management/financial-accounting/ledger-accounts/kev1393101864896.html
[2]. https://doc.workday.com/admin-guide/en-us/financial-management/financial-accounting/journals/tll1469740038445.html
[3]. https://doc.workday.com/admin-guide/en-us/financial-management/financial-accounting/journal-balancing-by-worktag/dan1370796440481.html
[4]. https://doc.workday.com/admin-guide/en-us/financial-management/common-financial-components/intercompany/ygw1554846066525.html
[5]. https://docs.oracle.com/en/cloud/saas/applications-common/22b/facia/guidelines-for-shared-service-centers.html#s20029106
[6]. https://doc.workday.com/admin-guide/en-us/financial-management/financial-management.html
[7]. Widagda I Gst. Ngr. Jaya Agung, Giantari I G. A. Ketut, Sukaatmadja, I Putu Gde, Yasa Ni Nyoman Kerti, Rahmayanti Putu Laksmita Dewi, "Entrepreneurial Orientation, Organizational Innovation, and LPD Performance in Badung Regency," *SSRG International Journal of Economics and Management Studies*, vol.7, no.1, pp.69-74, 2020. Crossref, https://doi.org/10.14445/23939125/IJEMSV7I1P110
[8]. E-Book ISBN: 978-1-63877-494-5 short-term treasury and financial handbook
[9]. https://www2.deloitte.com/us/en/pages/operations/articles/shared-services-survey.html
[10]. https://www.gartner.com/smarterwithgartner/5-shared-services-pricing-approaches
[11]. https://www.mckinsey.com/capabilities/people-and-organizational-performance/our-insights/redefining-corporate-functions-to-better-support-strategy-and-growth
[12]. https://www.mckinsey.com/capabilities/operations/our-insights/preparing-global-business-services-for-the-next-normal
[13]. https://www2.deloitte.com/us/en/pages/operations/articles/shared-services-survey.html
[14]. Jigar K Patel, "Critical Success Factors for Implementation of Enterprise Resource Planning Software," *SSRG International Journal of Computer Science and Engineering*, vol.8, no.2, pp.1-5, 2021. Crossref, https://doi.org/10.14445/23488387/IJCSE-V8I2P101