

Professional accountants – the future:

Generation Next: managing talent in finance shared services



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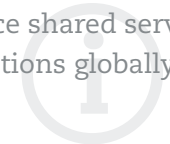
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Founded in 1904, ACCA has consistently held unique core values: opportunity, diversity, innovation, integrity and accountability. It believes that accountants bring value to economies in all stages of development and seek to develop capacity in the profession and encourage the adoption of global standards. ACCA's core values are aligned to the needs of employers in all sectors and it ensures that through its range of qualifications, it prepares accountants for business. ACCA seeks to open up the profession to people of all backgrounds and remove artificial barriers, innovating its qualifications and delivery to meet the diverse needs of trainee professionals and their employers.

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About this report

The first in a series of sector-specific studies, this report explores the work preferences and career aspirations of the youngest professionals in finance shared services organisations globally.



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Preface

Expectations of today's finance organisation continue to shift. Mass competition and the transformation of global markets are placing unprecedented pressure on organisations survival. This in turn is creating new challenges, as well as new opportunities for today's modern finance team to innovate and help the business create winning strategies for growth.

Many argue that it is the ascent of digital, however, that will have the most significant impact on the future role of the finance team. Here there is certainly one clear trend emerging – new technology opportunities are not only redefining finance operating models and acting as a catalyst for re-engineering key processes, they are also having a profound impact on the future skills likely to be most prized in the function.

Yet, technology will never be the 'silver bullet'. It is the combination of digital and talent that will define the smartest future finance organisations. Enter Generation Next, a study of those aged 16-36 in the global accountancy profession today. One of the largest ever studies conducted in the profession by ACCA in 2016, the study suggested this was a generation with ambitions for fast progression and rapid career development. Yet these traits place new pressures on employer practices for attracting, engaging and retaining young talent in the global market.

Building on ACCA's 2016 study, this report takes a closer look at the aspirations of younger finance professionals working in finance shared services today, as well as exploring the winning strategies organisations can adopt to win the war for talent. It is the first of a four-part series of reports that brings deeper talent insights into specific sectors across the profession.

Executive summary

In 2016 ACCA published the results of its Generation Next study (ACCA 2016a), one of the largest ever global surveys, to which almost 19,000 members and students aged 16 to 36 years old responded, sharing their views on what attracted them to a career in finance, their ambitions and how they like to learn.

This first in a series of follow-up sector specific studies focuses on those who indicated that they were working in a finance shared services centre. In the global study from 2016 they represented 30% of those working in medium-sized or large corporate firms.

Overall, the findings suggest that the views of those working in shared services are not dissimilar to the overall global results. This is a generation who believe they are well equipped to deal with change driven by technology and globalisation. They expect even greater opportunities from further innovation in shared services organisations, which will enable them to focus on much higher value-added tasks.

The survey data also showed that young finance professionals in shared services:

- see their experience as a valued platform for a successful long-term career in and beyond the profession (see section 2.1);
- believe that technology will have a positive impact on career opportunities and that this generation may well be best placed to take advantage of this (see 2.2);
- are very mobile and have international aspirations within the broader finance function and beyond (see 2.3 and 2.4); and
- see progression as a key attraction and retention factor, but their expectations for such opportunities may be falling short within finance shared services functions (see 2.5).



These trends have implications for the shared services function and beyond, as the profession as a whole will face challenges in attracting and retaining top talent to fulfil senior roles in the coming decades. A talent deficit is a potential problem – unless, in part, the application of technology can mitigate some of the risk, though technology itself is likely to have the most impact at more junior, entry-level, rules-based roles, bringing entrants at higher, more intellectually rewarding levels. It also means that the traditional talent ‘pipeline’ through the finance organisation could become significantly disrupted.

From an employer’s perspective, the pressure on attraction, engagement and retention, is calling for a rethink of talent management strategies, particularly in shared services. A series of interviews and roundtables with shared services employers globally have led to the following insights:

- Building structured career paths in shared services is key to attracting and retaining young talent, given this generation’s appetite for progression and lifetime personal development; a strong brand and executive commitment within the organisation facilitate this process (see 3.1.1 and 3.1.2).
- Technology could be an opportunity to make the sector a more attractive career destination, tapping into Generation Next’s natural digital

inclinations and using shared services as a natural incubation ground for technological experimentation (see 3.1.3).

- Careful consideration needs to be given to attracting the right talent for the shared services function, accepting that it requires a different skill set from that in the retained finance teams (see 3.1.4).
- Rotation, mentoring and further training are valuable support activities for talent development and retention, as opportunities to broaden their skills are highly motivating for younger professionals. Here, reverse mentoring in the shared services environment may offer particular value, allowing younger professionals to share their exposure to newer concepts (see 3.2.1 and 3.2.2).
- Encouraging internal promotion and employee-led initiatives in shared services to support innovation and growth in a challenging environment will help to keep staff engaged by providing recognition and increasing work satisfaction (see 3.3.1 and 3.3.2).
- Maintaining a healthy and considerate work environment is becoming more and more important because young professionals in finance shared services value a good work–life balance (see 3.3.3).



1. Introduction

In 2016 ACCA published *Generation Next*, the results of a global survey in which almost 19,000 members and students aged 16 to 36 shared their views on their career aspirations and work preferences, what attracts them and retains them in organisations, and how they like to learn.

This report follows on from that global study and takes a deeper view of the career aspirations and desires of those young finance professionals working specifically in finance shared services. The findings are presented from two perspectives:

- the key findings relating to *Generation Next* and specifically the responses from finance shared services employees; and
- the implications for employers for attracting, retaining and developing talent in the sector.

1.1 GENERATION NEXT – ACCA GLOBAL STUDY 2016

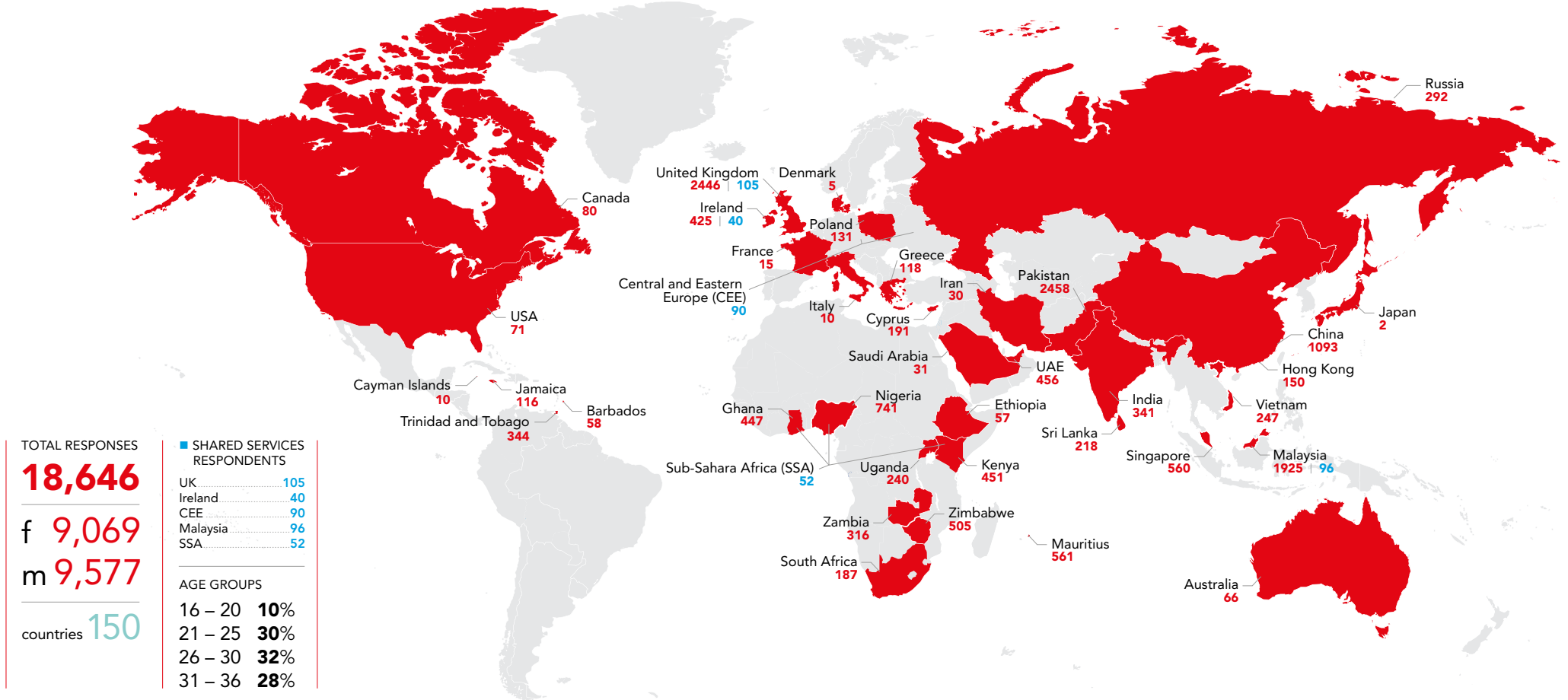
Located in 150 different countries, the largest samples were found in Pakistan (2,458 respondents), the UK (2,446), Malaysia (1,925), China (1,093) and Nigeria (741).¹

While about 10% of respondents to the survey were aged 16 to 20, more than 60% were in their twenties and the remaining 28% were aged 31 and older, placing the average age of respondents, globally, at around 27 years.

There was almost gender parity in the sample, with female respondents representing 49% of the group and males 51%.

44% of respondents were in the private sector, out of which more than half indicated working in a medium-sized to large corporate firm (over \$750m turnover). Just over 20% of respondents said they were working in accountancy firms (with half of these working within one of the Big Four and the other half in small or medium-sized practices).

Approximately 70% of those in a medium-to-large corporate firm said they were working in the retained finance function of their organisation² and, while just under 10% were part of their firm's Centre of Excellence (CoE),³ the other 20% said they were working in the organisation's finance shared services centre (FSSC).⁴



1 All results can be found in ACCA (2016).

2 A retained finance function is those activities that are localised and based as part of an 'in-country' team in a specific country to support local business operations or, typically, based at a central headquarters.

3 A Centre of Excellence (CoE) is a group of finance employees who are typically geographically centralised and collaborate to achieve best practices in a specific analytical specialised finance function area such as treasury, tax, or merger and acquisitions.

4 A Finance Shared Services Centre (FSSC) is an internally owned ('captive') operation centre as opposed to a third-party service provider – the latter often being known as a business process outsourcing centre (BPO). FSSCs typically provide core finance processing activity support such as accounts payable, accounts receivable, fixed assets, GL accounting, expense processing, and sometimes other finance function activities.

1.2 GENERATION NEXT IN FINANCE SHARED SERVICES

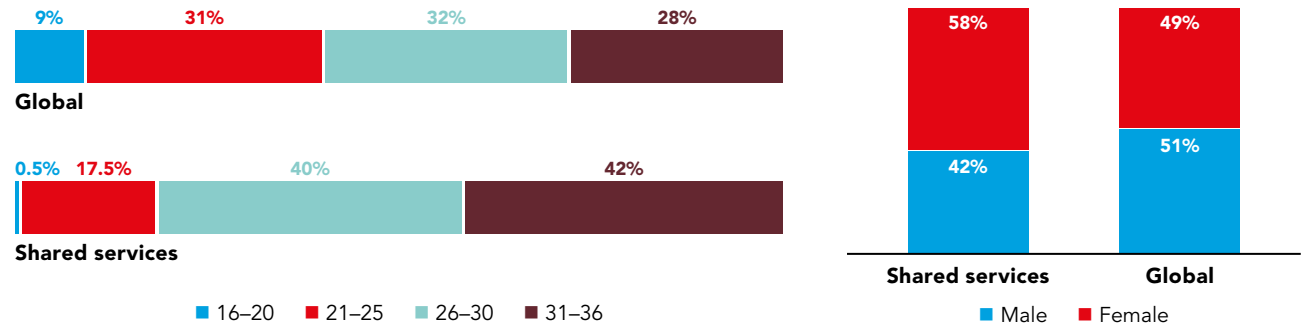


Globally, respondents from shared services represented 707 respondents (Figure 1.1) from the total *Generation Next* population, mainly located in the UK (105 respondents) and Ireland (40), central and eastern Europe (CEE) (90),⁵ and Malaysia (96); Nigeria's respondents, combined with those in Ghana and Kenya (three countries collectively referred to as Sub-Sahara Africa (SSA)) accounted for a total of 52.

Shared services respondents had a slightly older age profile than that for all respondents, with the average age being around 29 years old and the sample representing more female than male respondents (58% women to 42% men) (Figure 1.1).



FIGURE 1.1: Profile of respondents



⁵ CEE includes Bulgaria (14 respondents), Czech Republic (9), Hungary (14), Poland (18), Romania (17) and Slovakia (18).

2. Key findings

Results from ACCA's Generation Next survey (2016a) revealed that today's young professionals in finance and accounting have ambitions to progress rapidly within the finance organisation, possibly diversifying into more general business roles while expecting to work in another country at some point in their careers.

The findings presented in this section suggest that the views of those working in shared services are not dissimilar to the overall global views. They have equal ambitions to advance their career rapidly, whilst being ready to change organisations often to attain the variety of skills and experience they need to progress.

They are technologically savvy too, expecting even greater opportunities from the implementation of further innovation in shared services organisations. The survey data also showed that young finance professionals in shared services:

- see their experience as a valued platform for a successful long-term career in and beyond the profession;
- believe that technology will have a positive impact on career opportunities and that they are well placed to take advantage of this;
- are very mobile and have international aspirations; and
- they see progression as a key attraction and retention factor, but perceive opportunities to be limited within finance shared services functions.

These trends clearly have implications for the shared services function. If the emerging talent is more transitory than previous generations and looking to progress with new challenges at a faster rate, there is a potential for a draining of talent from shared services functions if employers cannot match the career aspirations of this generation.

2.1 A SUCCESSFUL LONG-TERM CAREER IN FINANCE AND BEYOND?



Finance offers the young professional an attractive career. Those survey respondents working in finance shared services were primarily attracted to the profession for its long-term career prospects and the opportunity to develop a broad range of skills that could be used both within and outside finance (Figure 2.1.1). Finance is generally seen as providing a strong business grounding and an opportunity to develop key skills at an early stage.

The career goals of Generation Next respondents in shared services are very much aligned to the global results (Figure 2.1.2) in that they see a progression within finance but, as would be consistent with the development of so-called 'lattice' careers,⁶ they envisage later diversifying away from the shared services finance function into broader roles. These roles include starting their own businesses; the sense of entrepreneurship is strong.

Their intermediate objective is to progress within the finance organisation, looking at more senior roles and towards leading teams. Almost 90% of them said that they would like to find a role in a different area of finance. There is clear evidence of this generation's eagerness for responsibility at an early stage.

This is a consistent story across the Generation Next population and one that is not unique to those working in a shared services environment.

FIGURE 2.1.1: What attracted you to a career in finance? (Top 5 factors)

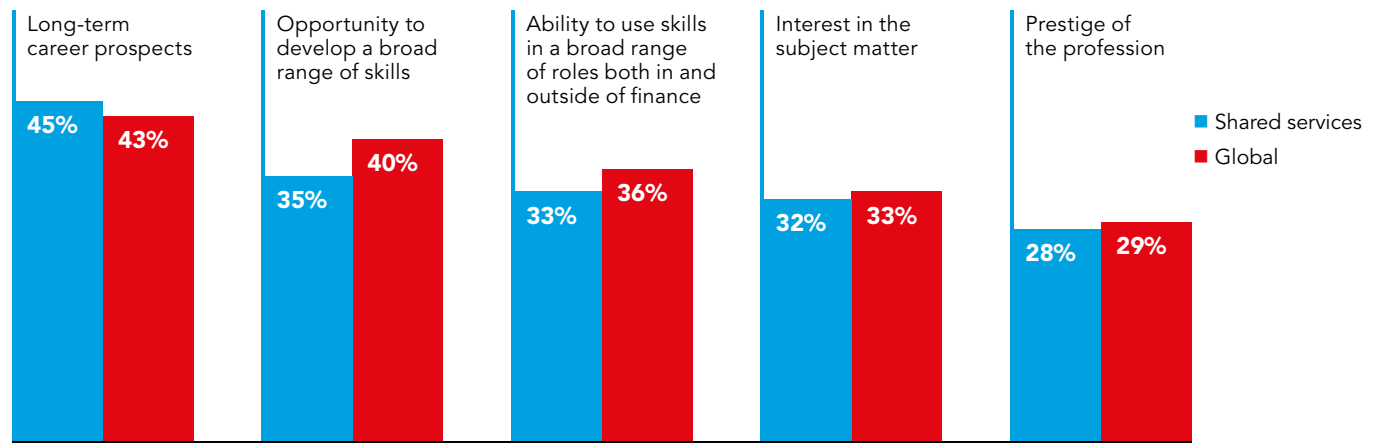
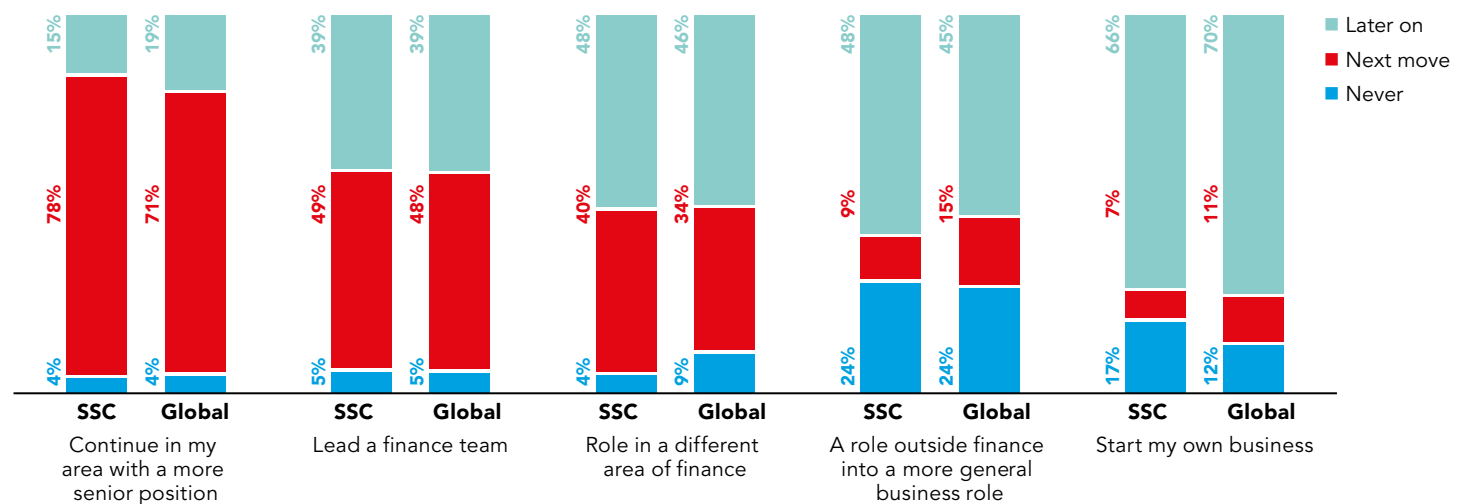


FIGURE 2.1.2: Career goals of those in finance shared services compared with those of global respondents



⁶ The "corporate lattice" (as coined by authors Cathleen Benko and Molly Anderson in their book, *The Corporate Lattice: Achieving High Performance in the Changing World of Work*) is an alternative model to the "corporate ladder" which has been the prevailing paradigm for structuring the enterprise and defines career success as a linear "climb to the top"; in contrast, the "career lattice" model depicts employees' career paths as multidirectional, with moves across, as well as up and down. Arguably "lattice career pathways" provide greater flexibility, enabling knowledge workers to customise their journeys over time and companies to deepen their on-demand pool of expertise.

Variations were noted from country to country (Figures 2.1.3 and 2.1.4) with, for example, 77% of respondents in Ghana, Kenya and Nigeria (aggregated under SSA) expressing a desire to move into a more general business role compared with 44% in Ireland; 100% of the SSA respondents were thinking of starting their own business at some point in their career while just over half the shared services respondents in Ireland were considering this.

The observed difference could be explained by the relative maturity of shared services operations in certain countries. Those in Ireland, the UK and CEE being arguably more established and able to offer wider opportunities as the organisation transfers more finance activities into shared services.

In more mature shared services environments more emphasis is now being placed on added-value activities, such as the provision of management commentaries and decision insight, extending beyond traditional 'transactional finance' activities.

FIGURE 2.1.3: Finance shared services career goals by country – desire to find a role outside finance by moving into a more general role

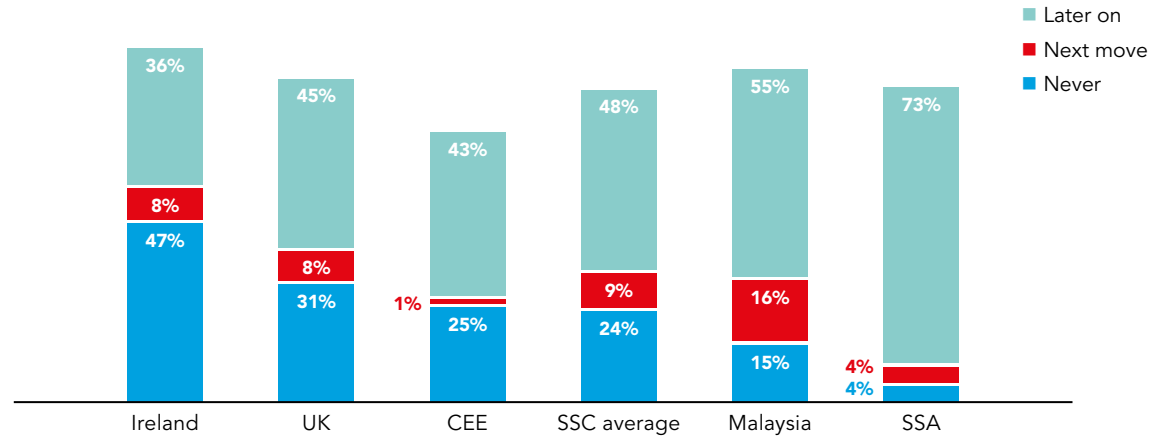
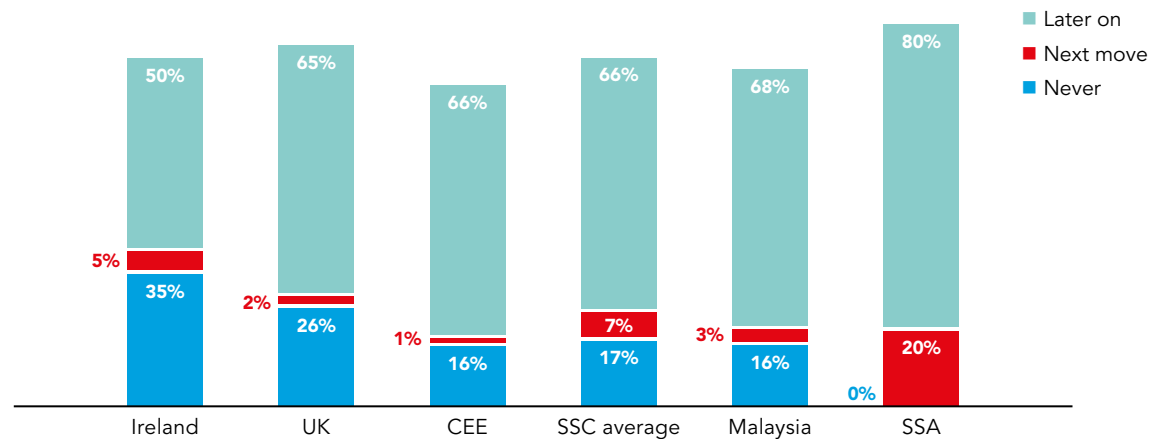


FIGURE 2.1.4: Finance shared services career goals by country – the desire to start one's own business



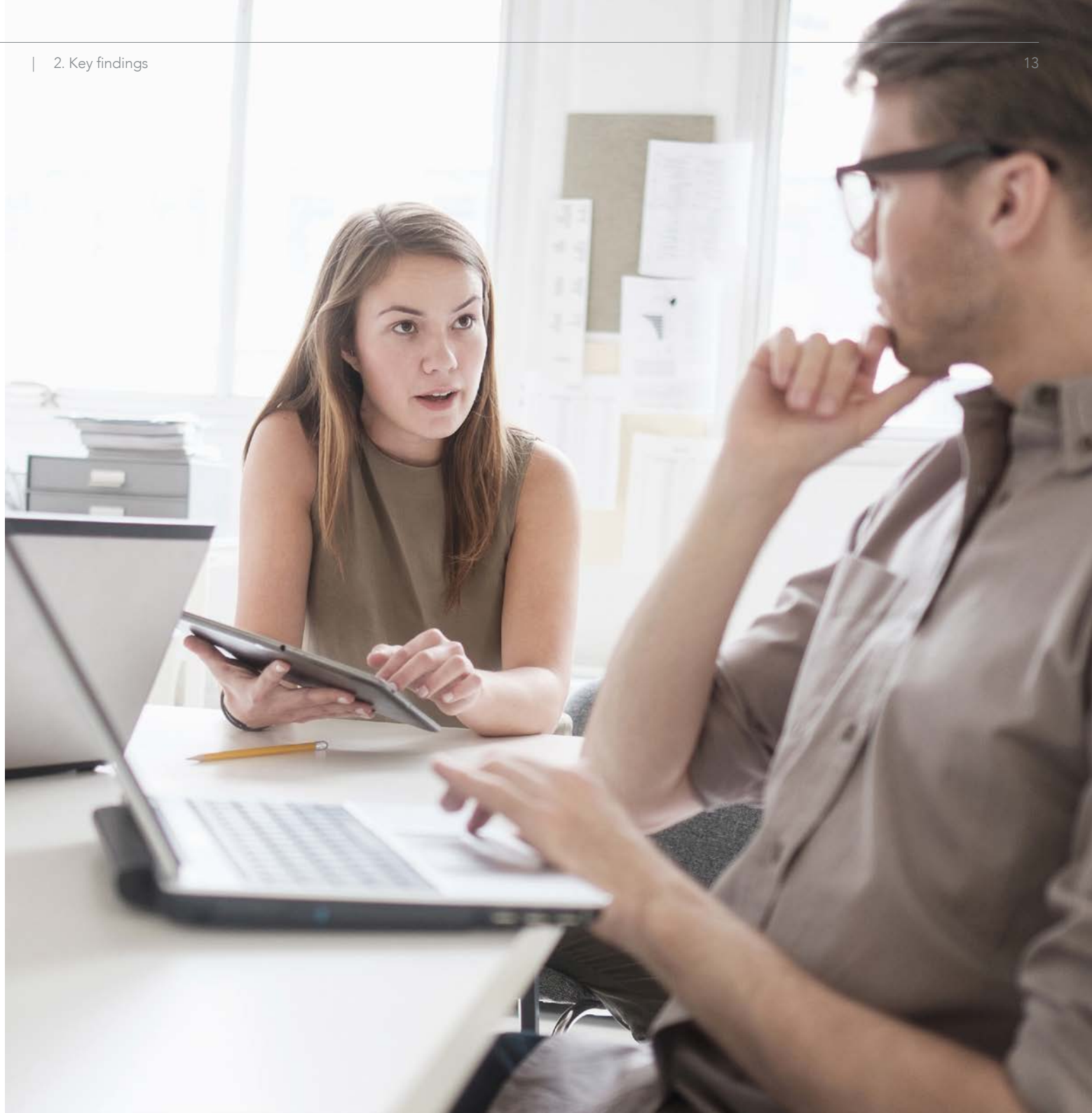
2.2 IMPLICATIONS OF TECHNOLOGICAL CHANGES FOR FINANCE SHARED SERVICES ROLES



Technological changes are having an impact on finance functions across the board, but on shared services centres in particular. The research report, *The robots are coming* (ACCA 2015) presented the views of shared services and outsourcing experts and leading professionals, and concluded that finance leaders may only adopt further technological innovation such as robotic process automation (RPA) when they see peers they trust implementing these solutions and being able to clearly track the benefits.

However, a recent article based on research jointly led by ACCA and PwC, *The ascent of digital* (ACCA and PwC 2017), highlights that more and more finance organisations have now shifted to RPA. Considering the implication (and potential gains) of the advances in areas such as robotic processes and Artificial Intelligence (AI), the article points to the incremental returns on adoption of technology across finance, showing how first movers have the potential to reap the benefits of higher data quality, visibility and insights, especially when dealing with large volumes of transactions.

With lower-end roles being automated, especially in a shared services environment, there is a clear shift in skills that the finance function needs and the career opportunities that it can offer, whilst having implications on the number of roles that will be required in the future.



Among young professionals in finance, and even more so in shared services, technology is seen as an opportunity more than a threat. While more than 60% expect some entry-level roles to be replaced as a result of further process automation, almost 90% of respondents in shared services see technology as an opportunity to focus on much higher value-adding activity (Figure 2.2.1). One leading organisation interviewed noted that automation enables a resource reallocation to higher value but also in itself is helpful in providing capability for better insight, and the push for automation is often a catalyst for cleaning up processes in the first place, in the interests of efficiency and effectiveness.

The finance function is clearly changing and there is a need for individuals who understand both the business dynamics and how data can be exploited to explain current, and foresee potential future, trends. Their familiarity with digital tools will therefore provide a significant opportunity.

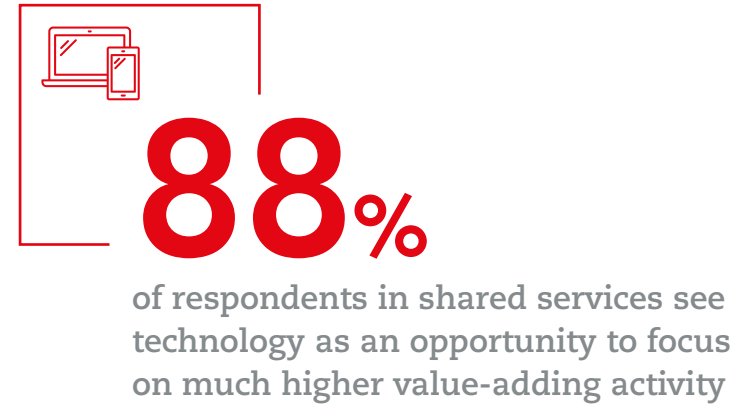
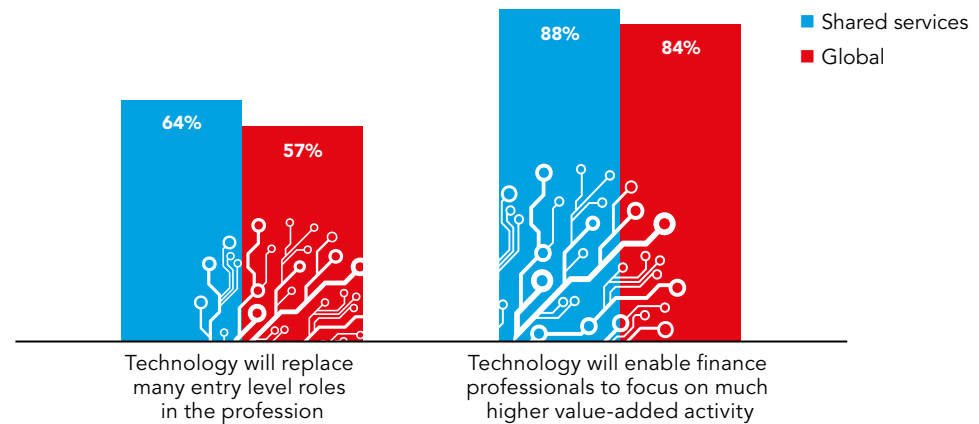


FIGURE 2.2.1: Finance shared services respondents' perceptions of the impact of technology compared with the global view



2.3 A TRANSIENT WORKFORCE



The workforce of the 21st century is inherently more mobile and more global. It is not uncommon for senior managers in finance to have first-line direct reports in several overseas offices. The days of virtual working and cross-border collaboration are commonplace, and workforce diversity is considered valuable for fostering a climate of enterprise innovation and growth. This is especially true of shared services centres, which are often located in lower-cost economies, geographically distant from the day-to-day operational functions that they serve.

This can be good news for Generation Next, who may be more willing to take bolder steps in their careers. Globally, the survey found that nearly 50% of respondents have been in their current role for less than two years, yet the data also revealed that, across age cohort, location and sector, over one-third of young finance professionals would like to change job within a year, rising to 70% within two years (ACCA 2016a).

Although being slightly older than the global average (Figure 1.1), respondents in shared services tend to have spent even less time in their current role (Figure 2.3.1) than is typical of their age group while having generally worked for more organisations (Figure 2.3.2). Respondents in shared services may be anticipating changing role slightly less rapidly than the global average, yet an overwhelming majority would still expect to have moved on within three years (Figure 2.3.3). Put simply, the young shared services workforce is transient. The global nature of shared services means that opportunities may exist in different countries, or with similar organisations in the same country. The range is greater than ever before.

FIGURE 2.3.1: How long have you been in your current role?

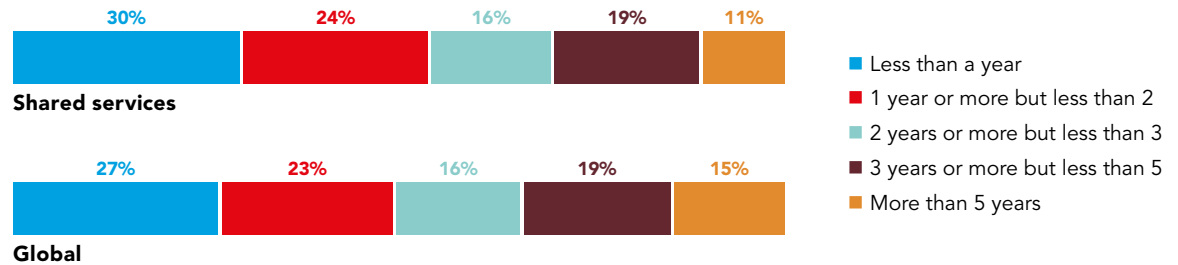


FIGURE 2.3.2: How many organisations have you worked for since entering the profession, including your current organisation?

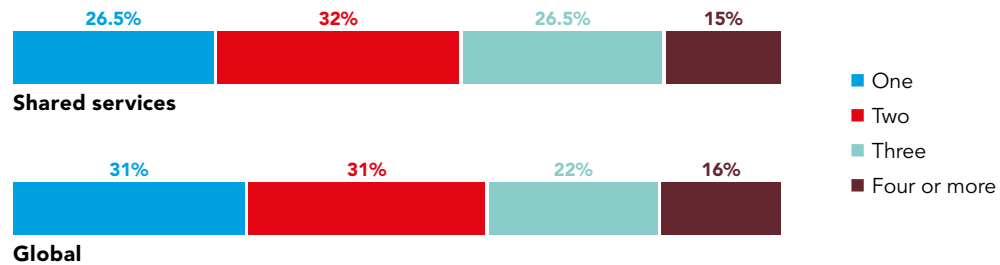
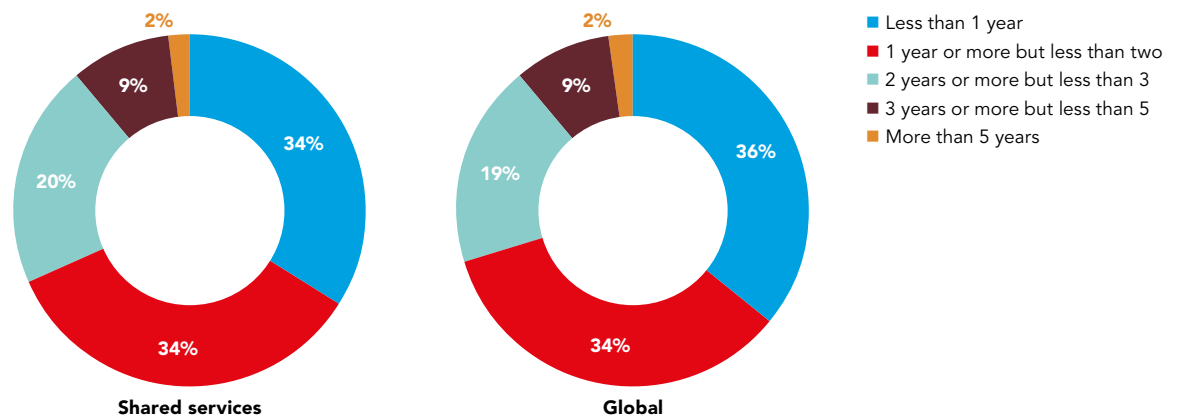


FIGURE 2.3.3: How quickly would you like to move to your next role?



Finance shared services professionals have ambitions to move up the ladder quickly and are prepared to move externally and change employer to achieve their career goals. In comparison with global respondents, it seems that even more respondents in shared services are looking for a promotion in their next move, rather than a lateral move (Figure 2.3.4), but possibly fewer of them are considering moving externally to achieve this (Figure 2.3.5). This could suggest that respondents see opportunities for progression within their current shared services organisation or are keen to gain the necessary experience in a short time frame to achieve their longer-term ambition.

In the long-run however, close to 70% of respondents in shared services said they would want to change sector, with more than a third intending to move to a large corporate firm, primarily to work with the retained finance function (Fig 2.3.6 and 2.3.7).

It can be noted, however, that, compared with the global results, a higher proportion of respondents from shared services indicated an inclination to work in the shared services centre (SSC) of a medium or large corporate firm.

FIGURE 2.3.4: Would you like your next move to be a promotion or a lateral move?

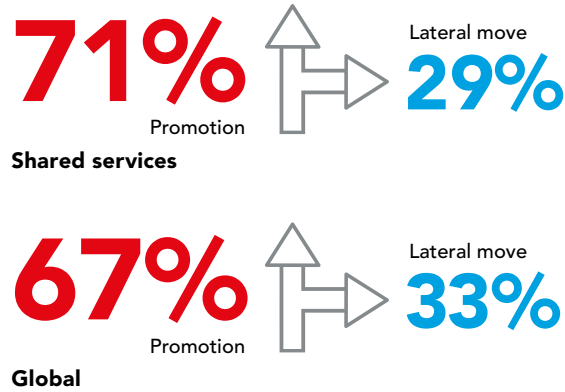


FIGURE 2.3.5: Do you expect your next move to be internal or external to your current organisation?

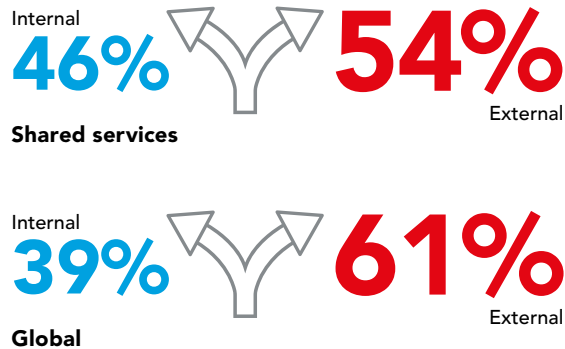


FIGURE 2.3.6: To which sector would you like to move in the future?

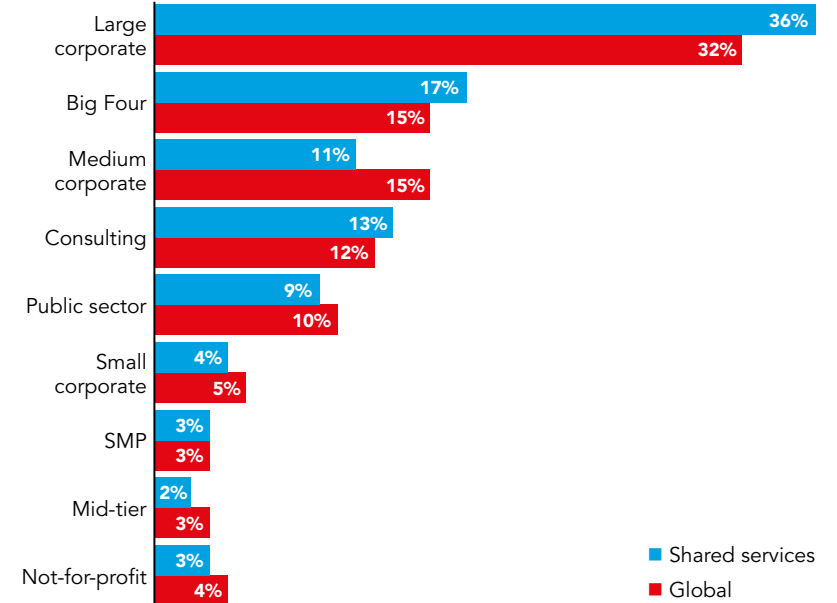
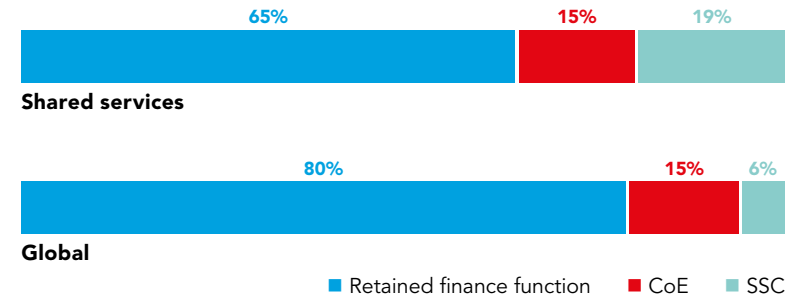


FIGURE 2.3.7: If moving to a medium or large corporate firm, in which part of the finance function would you aim to work?



2.4 GLOBAL AMBITIONS



There are significant trends towards a more globalised workforce, especially in shared services, and young finance professionals' ambitions for mobility are also global, with 76% of those working in shared services expecting to secure a role in a different region or country at some point in their career (Figure 2.4.1).

Variations were, however, noted from country to country, for example between respondents in Ireland and those in Ghana, Kenya and Nigeria⁷ (SSA). In Ireland, more than 40% of shared services respondents said they would never seek a role in a different region or country whilst 44% of SSA respondents said they would be ready to do so in their immediate next move. (Figure 2.4.2)

For more mature shared services centres, in economies where they can be geographically located closer to the operating units, there is a greater potential for rotations into those areas. As can be seen from the survey respondents, in Ireland, the UK and the CEE the personal need to move within the 'lattice' career model can often be satisfied by moves to other employers within the country whereas those in less affluent economies are reliant on moves within the organisation, though perhaps to another country, to satisfy their aims for career growth.

FIGURE 2.4.1: Finance shared services career goals – finding a role in a different region or country

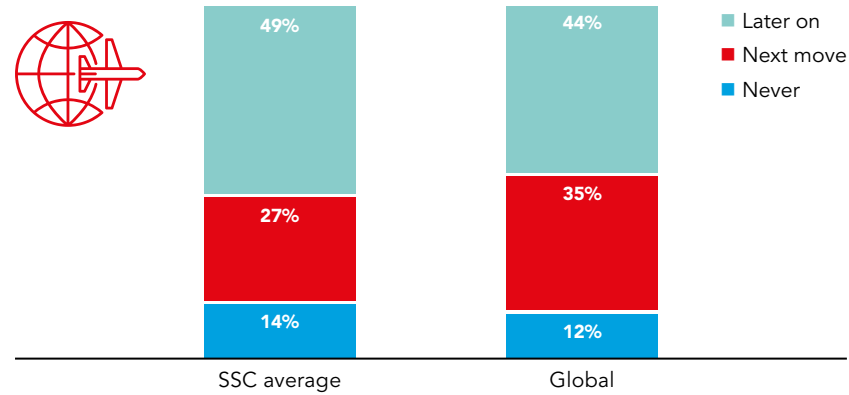
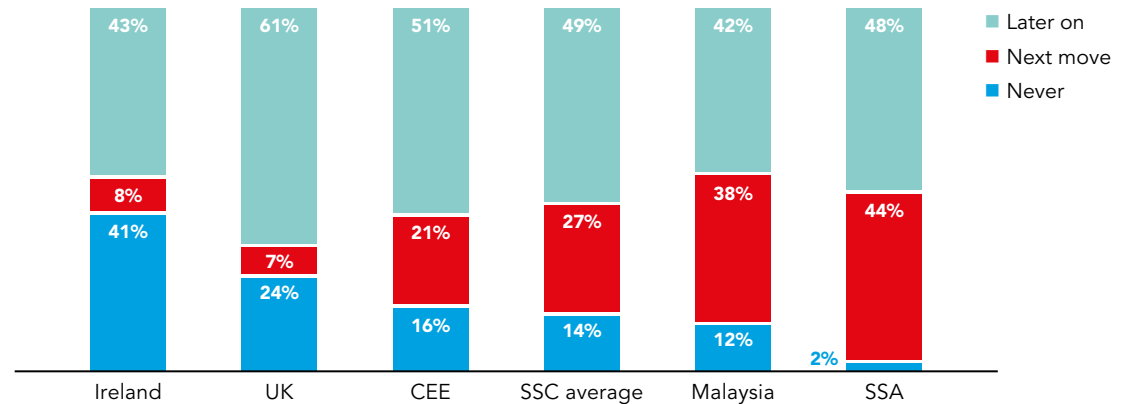


FIGURE 2.4.2: Finance shared services career goals – finding a role in a different region or country (by country)



7 Aggregated under Sub-Saharan Africa (SSA) group on the graph

2.5 EXPECTATIONS MISMATCH



Young professionals in finance and accounting are focused on developing their careers and attaining new capabilities, regardless of their age, location or sector of activity. The top two determining factors in their decision about going or staying in an organisation, particularly for respondents in shared services, are the existing prospects for career progression and the opportunities for developing and learning new skills (Figures 2.5.1 and 2.5.2). For many shared services functions, this may represent a challenge, especially for those located in areas removed from the main operating units.

Significantly, the factors cited by the respondents in shared services did not differ substantially from those in the total population. As noted in section 2.1, the attainment of a personal career path is important to this generation and the factors that help in achieving that are no different in this context.

FIGURE 2.5.1: The top 5 factors attracting shared services respondents to an employer, compared with the global results

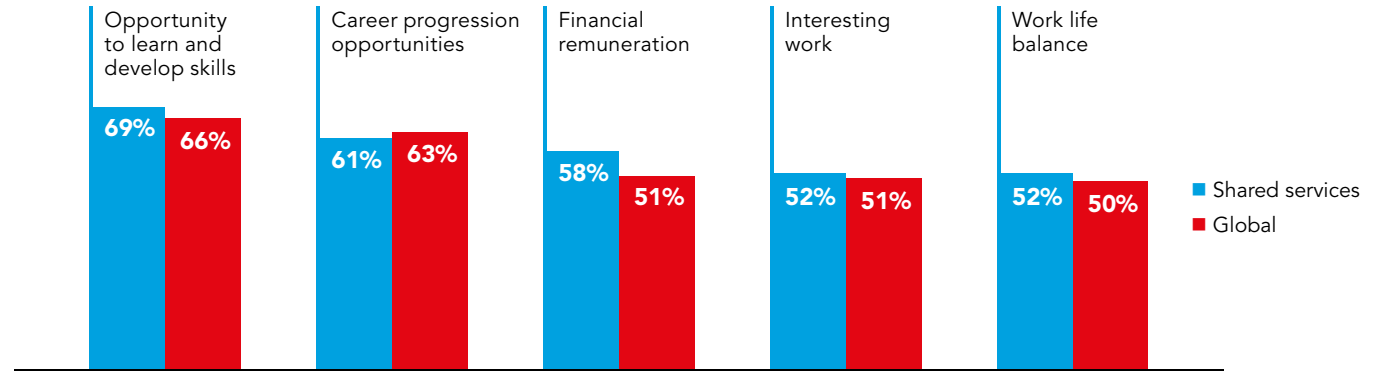
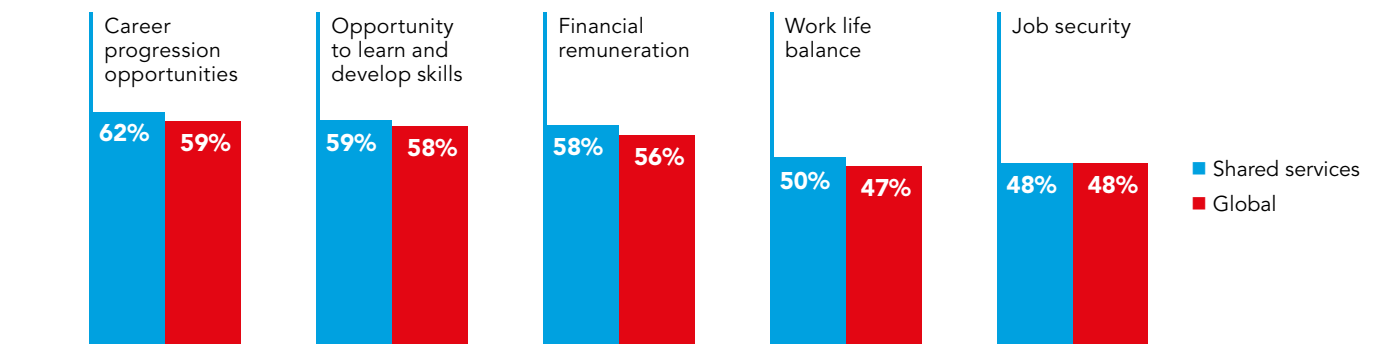


FIGURE 2.5.2: The top 5 factors in shared services respondents' decision to remain with an employer, compared with the global results



When respondents were asked whether they found that opportunities for both progression and learning were available in their current organisation, many were fairly positive about the opportunities to learn and develop their skills, particularly in the UK and CEE (Figure 2.5.3).

Nonetheless, for more than 40% of respondents, access to career progression appeared worse or much worse than expected (Figure 2.5.4) probably because market factors limit such developmental opportunities.

FIGURE 2.5.3: Are opportunities to learn and develop skills available as expected in your current organisation?

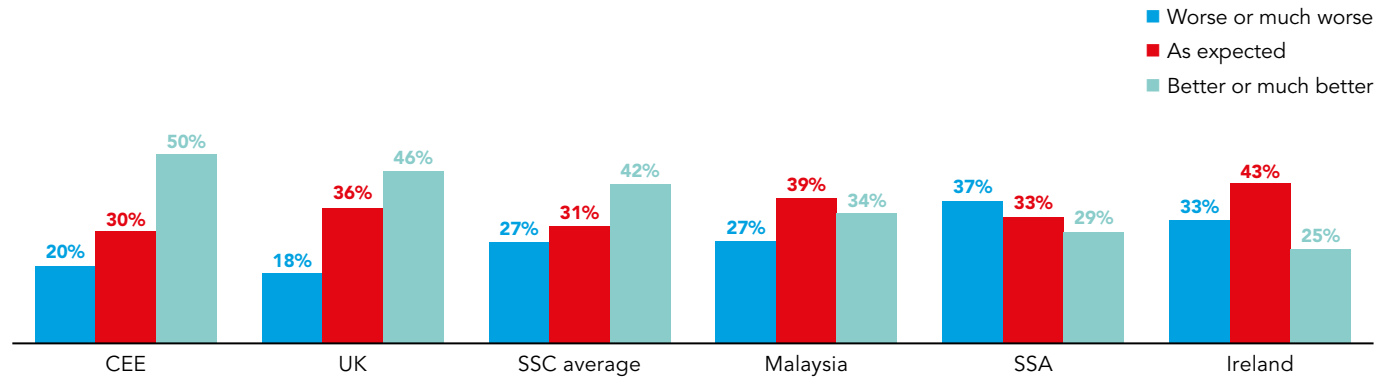
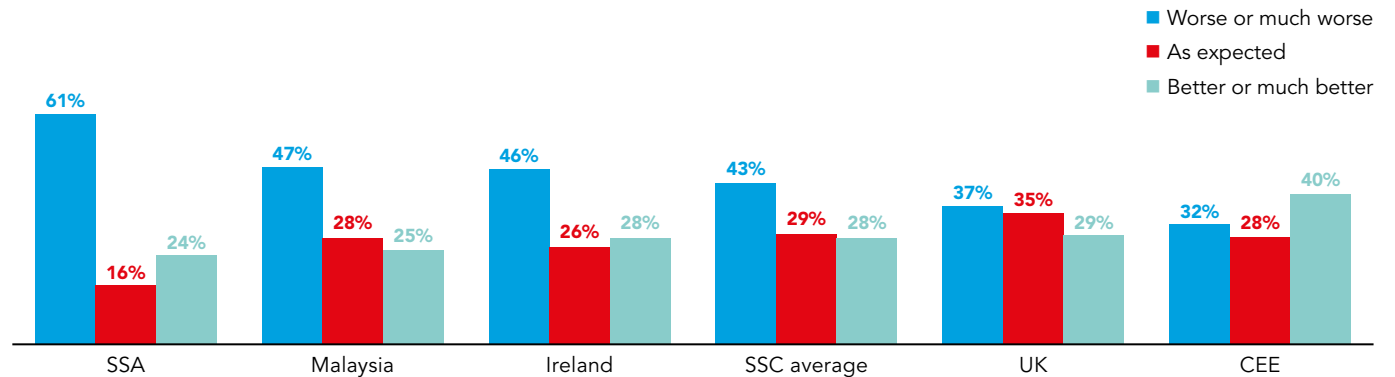


FIGURE 2.5.4: Are opportunities for career progression available as expected?



This may not be the case everywhere, as nearly 40% of respondents did agree or strongly agree that their organisations offered sufficient opportunities for them to progress and achieve their career goals; but conversely, the data suggests that more than 60% either disagreed, or at best were unsure, that such opportunities were available for them in their organisation (Figure 2.5.5).

Also, and in line with global perceptions, the majority of respondents were unclear about the transparency of career paths in their shared services organisation (Figure 2.5.6).

As noted in earlier sections, there is an implication that many younger professionals are responding to shorter-term attitudes of employers who, especially in outsourced scenarios, view shared services centres as ‘transaction factories’. One employer in the UK commented that ‘businesses still do not really understand what a shared service organisation is and what they deliver’. A question that must be considered is whether this view is exposing the profession to a longer-term risk when key talent is not offered appropriate, nurturing, career paths.

FIGURE 2.5.5: My current organisation offers sufficient opportunities for achieving my career goals

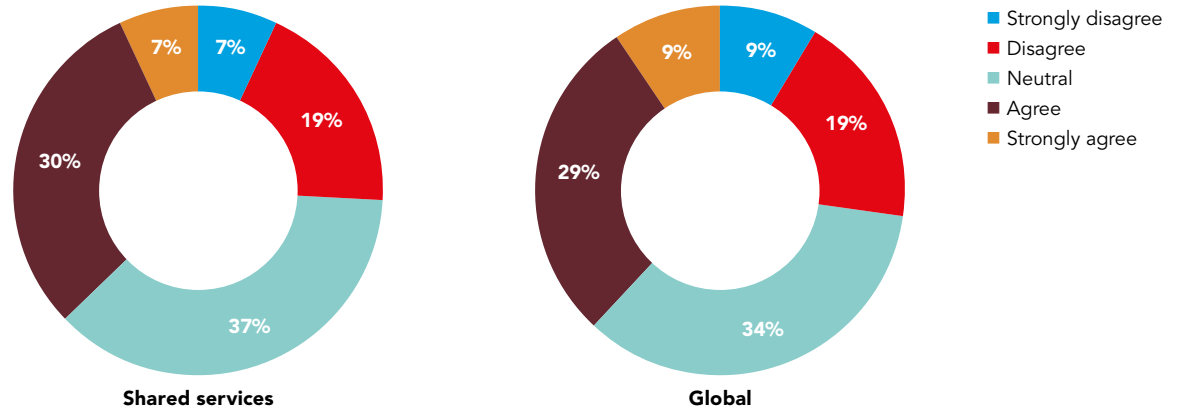
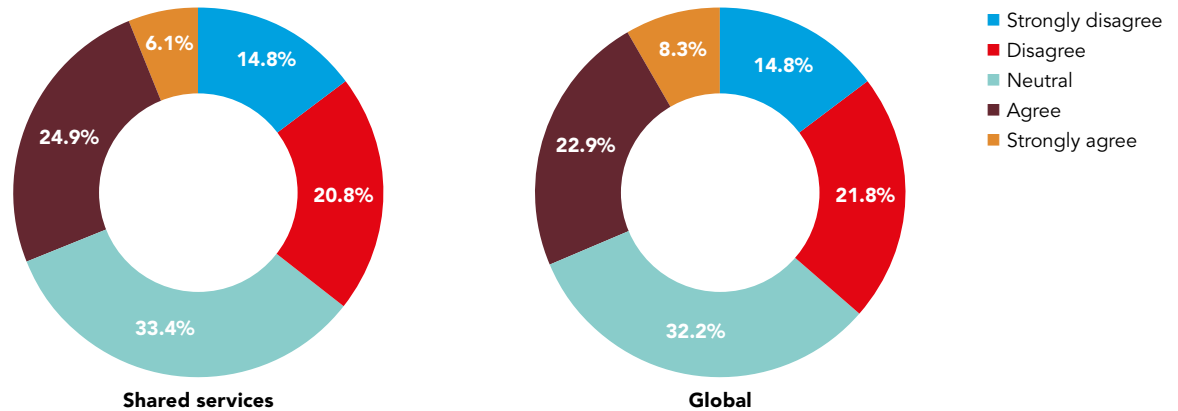


FIGURE 2.5.6: Career paths in my organisation are transparent





3. Employers' call to action

Key findings from Generation Next imply that organisations which focus on providing opportunities for learning new skills and are offering clear career paths for progression will be better placed in the competition to attract and retain top talent.

Monitoring talent management practices in finance shared services through interviews with leading professionals and surveys of ACCA's global membership (ACCA 2012, 2013a, 2016b), the results consistently suggest that career paths remain broadly confined to shared services functions, and that there is little mobility or rotation of staff from finance shared services to the rest of the finance function.

Although shared services roles appear to be increasingly seen as an attractive career choice, a survey of 260 ACCA members in finance shared services leadership positions found that only 34% agreed or strongly agreed that opportunities to move out of shared services to the retained finance function were available to them (ACCA 2017).

Comments from shared services respondents to the Generation Next survey also highlighted mixed beliefs about career opportunities within their organisation; many thought the experience gained in this area was 'a good starting point but feels like a dead end after four years without much of a progression' (UK interviewee). Overall, 80% of them thought there were barriers to moving out of shared services, mainly because of a lack of transparent paths into the retained finance function (see Appendix).

Generation Next have the propensity to be transient members of the organisation. They are looking for new opportunities that support their personal career development plans and are attracted to those organisations that can support their needs. This is a question of skill growth and if the shared services centre is to retain key talent it needs to address the relevant factors.



3.1 ATTRACTING TALENT

Attracting the best talent is a key, and a continuous, activity. In shared services, as noted in Chapter 2, there are a number of challenges that employers need to address if they are to attract this generation's best and brightest.

In attracting talent employers need to consider:

- the nature of the career paths that they offer;
- the position of the shared service 'brand' in their talent market;
- how technology can be used to attract the talent that they are seeking, and
- their approach to attracting the right talent.

3.1.1 Building forward-thinking career paths

In Chapter 2 we noted respondents' view that clear career paths were often lacking (Figure 2.5.6) whilst being able to promote examples of career paths is a key means of attracting talent (ACCA 2013a). These paths may not, of course, be entirely within the organisation and the attractiveness of lattice career structures has also been noted in earlier sections.

As discussed in previous ACCA research papers (ACCA 2016b; ACCA 2017), shared services are often challenged by their historic positioning as a 'finance transactions factory': many organisations may look at shared services with a sort of master/servant mentality, making it difficult to communicate shared services' value to the enterprise. This has serious implications for talent attraction and retention.

For employers in shared services, having a clear direction is vital to mapping out appropriate skills, roles and responsibilities that will be required, describes CA Technologies vice president and regional controller, Robert Molnar. This in turn help defining structured

career pathways that enable opportunities for progression and professional development, key elements in attracting and retaining the younger generations.

Having executive buy-in and a clear vision of how the finance team can support the business in achieving its strategy are critical in anticipating the organisation's future human capital requirements, and start planning effectively to meet those needs so that a robust and sustainable pipeline of talent can flourish in the organisation.

In terms of defining career paths that run across the entire finance function, this can present obvious obstacles for employers but should be an important principle. With little mobility or rotation of staff from shared services to the rest of the finance function, there is a significant risk that dual-track career paths develop (ACCA 2016b).

With more and more aspects of core finance integrated into shared services models, professionals in the retained finance functions have the opportunity to focus on developing their capabilities in business partnering and analysis, corporate finance and strategic planning, suggesting they would therefore become the natural successor for the CFO role (ACCA 2013b).

However, what will be the implication for a generation of CFOs with no exposure to the core finance activities that increasingly sit in the shared service environment?

Organisations need to consider these wider implications for developing the senior cadre of finance leaders for the future. Without such exposure, the risk of developing leaders without the appropriate experience and understanding of basic financial concepts will arguably increase.

Shared services leaders must 'go out there', building their organisation's brand both internally and externally.

3.1.2 Creating an appealing brand for shared services

Generation Next are interested in the 'brand' of their employer and how that will benefit them in their longer-term career goals. It is therefore important that employers use their brand effectively, and overcome any potential negativity, when seeking to attract top talent.

To make the industry more appealing to top talent, some employers interviewed for this study suggested that shared services leaders should 'go out there', selling their story and building their organisation's name through a variety of channels, both internally and externally.

Boonsiri Somchit, who led AMD's shared services centre in Penang (Malaysia) for more than a decade before setting up her own consultancy firm Xstrategize, told us that when junior staff posted pictures on social media platforms of themselves presenting in front of the company CFO, this contributed to creating a powerful brand in the market and helped talent attraction for the shared service centre.

Engaging with universities can also help appeal directly to young soon-to-be graduates. For instance, one employer we spoke to has a team which goes into colleges to present the work the company does in a 'dynamic, engaging and funny way' that connects with younger audiences.

3.1.3 Using technology as a recruitment opportunity

Generation Next's tech-savvy attributes may offer an unprecedented opportunity for employers to tap into a pool of potential change agents able to help accelerate the adoption of technologies in the business. This generation uses technology on a constant basis, particularly in their personal lives. For employers, how they engage with potential candidates starts with an effective technology access point and, for many, the approach to technology in the workplace can make the difference between an attractive and a less attractive employment proposition.



Many in the industry expect robotics to significantly disrupt the traditional shared services roles and structures as we know it.

To attract the best and brightest, leaders must therefore be at the forefront of this shift, identifying and adopting the technologies that will enable shared services to offer roles producing value beyond purely processing data to actual insightful analytics that support business decision-making.

Millennials have grown up amid significant advances in technology. As noted in Chapter 2, with increasing attention placed on the application of RPA and AI, this is a generation who broadly expect to see more automation taking place. Rather than seeing this as a threat, they believe technology is an opportunity for increasing the value of their roles, particularly in shared services, 'taking the robot out of the human' and allowing them to focus on more interesting, value-added activity (Willcocks and Lacity 2016).

Over the next few years though, many in the industry expect robotics to significantly disrupt the traditional roles and structures of the shared services model as we know it, redefining the skills and capabilities that will be required to maintain a competitive edge or simply disappear.

In the UK, Jacqui Ingleson from Shared Services Connected Limited, a joint venture between SopraSteria and the Cabinet Office,⁸ predicts that from 20% to 60% of her operations will be automated in the next five years; a challenge now is to recruit staff able to develop digital processes alongside having strong finance and accounting skills. To address this, some employers are already recruiting staff from IT to work with their finance teams.

3.1.4 Attracting the right talent

As shared services grow in scope and scale, and with increased automation and digitisation placing capability in data analytics and skills in communication and customer relationships at the centre of the talent equation, new opportunities for attracting talent will emerge while also presenting fresh challenges. As the capability paradigm shifts, getting the right people in may become tougher and employers may be required to invest in up-skilling their teams.

To exemplify the issue, many of those who attended a recent roundtable organised by ACCA in Bangalore⁹ recognised how the core expectations



8 SopraSteria provides finance shared services for the National Health Service in England (called NHS SBS) and more than 27 UK government agencies and departments, including the Ministry of Justice and the Home Office.

9 Hosted in April 2017, some of the companies represented at this roundtable included Tesco, HP Inc., Hitachi Consulting Software Services and Micromatic Machine Tools.

As the skills and capability paradigm shifts, getting the right people in will become tougher for shared services employers.

from finance professionals in shared services were now evolving beyond purely transaction-based jobs to include compliance and analytics, as well as a better understanding of the business in general. To move on successfully to what one participant called 'knowledge accounting', employers should invest much more in training entry-level staff: for example, by more systematically sponsoring further professional qualifications and allowing staff to take some time off to study and sit exams.

Investing in training can not only be more cost efficient than dedicating time and resources to recruit new staff, but it can also help attracting best talent by being committed to provide opportunities for long-term learning and development. This can be a particularly attractive proposition in light of technological changes and the impact on skills that will be required in the near future.

Graduate trainee programmes that can lead to permanent positions are also a proven way of attracting the right talent. In Kenya, Centum runs a successful annual Graduate Training Programme that delivers a constant supply of technically qualified fresh graduates, with a winning attitude and high leadership potential from renowned universities across East Africa. Upon joining Centum, the participants embark on the Graduate Development Program, which involves structured training modules and on the job coaching, aimed at nurturing their skills and empowering

them to achieve greater heights of their potential. After successful completion of the one year, the exceptional participants are confirmed into the respective positions. Over the last four years, Centum has on-boarded 66 graduate trainees into permanent positions.

The shared services industry as a whole needs to ensure that it makes itself attractive to Millennials. All too often, the image of a 'transaction factory' may mask the true nature of the role. Individuals, especially those in this generation, as discussed in Chapter 2, are looking for longer-term careers that provide stepping stones in their personal developmental paths.

The importance of having honest career conversations should be stressed. Some employers recognise that opportunities for progression may be limited by default and that, as ABSL President Ota Kulhanek puts it, 'typically, the business services career model is not based on fast progression, but it is based more on stable, predictable job where you can fulfil your task within the given working hours'.

While richer career paths help retention and open up opportunities to attract others, it becomes critical for employers to have a strategic and targeted approach to learning and development when progression is however limited.



3.2 DEVELOPING TALENT

Findings from the Generation Next survey have shown the importance of learning opportunities as the second most decisive retention factor for younger professionals.

In a shared services environment, finance experience is increasingly perceived as a valuable induction to building key business-wide skills, a fact also emphasised by industry experts and finance shared services leaders (ACCA 2017). Shared services employees can acquire, and build, basic finance mastery skills but because of the nature of service operations, it also demands other capabilities: analytics, operational excellence, process knowledge, customer service skills, programme management and, sometimes, specific skills such as Lean and Six Sigma.

Coupled with skills in communication and influencing, harnessed as part of the natural requirements of servicing the business, it is easy to see how these types of environment can be powerful in building a rich range of complementary skills that are valuable across the enterprise, with core finance capabilities as the bedrock.

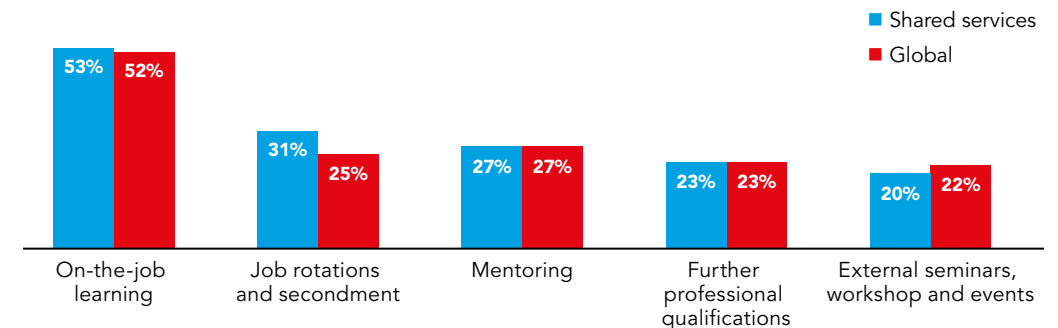
As these skills are transferable, they provide greater opportunities for developing a more 'lattice' career structure that can satisfy appetites for progression, development and diversification of skills, and moves into more general business roles.

The survey also demonstrated the criticality of experiential learning for younger generation: on-the-job learning, rotation and mentoring were ranked as the top three most effective learning activities in the survey, followed by further professional qualifications – a similar result when looking at shared services respondents' perspectives (Fig 3.2.1).

In this section we consider how the following actions can support the developmental needs of this generation:

- Rotating staff;
- Implementing effective mentoring; and
- Providing quality learning and development opportunities.

FIGURE 3.2.1: What are the most effective learning activity? (Top 5)



Employers see greater talent retention as a result of development through rotations.

3.2.1 Rotating staff between functions and location

Rotations provide opportunities for expanding skills and getting a better understanding of the business, which in turn helps improve performance and add value to the staff, while keeping them engaged.

GE has such an approach involving the engagement between managers and their more junior staff. Describing the initiative, GE Global Operations local leader for Sub-Saharan Africa, Allan Kilavuka, recognises how the benefits are two-sided; while more junior staff can get a better understanding of how their work fits in the bigger picture, he gets a direct view of what his team may be dealing with on a daily basis, the kind of queries they handle and how they solve issues. This enables him to identify where inefficiencies may exist and how best to address these.

Many employers interviewed for this study are implementing formal rotation between key functions of their finance services, for example between accounts payable, accounts receivable and general ledger. At Interserve in the UK, such an approach is embedded in as part of their SustainAbilities programme. This has resulted in greater talent retention by demonstrating to their employees that the company invests and is committed to developing staff.

Rotation is an effective way of developing staff and retaining talent. At the BBC's Finance Centre of Excellence (CoE) in Cardiff, the Director Peter Morgan highlighted how a number of staff had moved between teams either as a result of development conversations or as a result of organisation structure changes. In large organisation like the BBC a rotation to a new team or division with new stakeholders and business contacts can be motivating for staff and aids development.

Rotation can also be implemented on a global scale. Developing their operations in Africa, Wilmar International is sending staff on temporary duty assignment from the Penang shared services centre to help in setting up a robust function in Africa that replicates Penang's standards of controls and processes. Penang shared services leader, Oh Ming Po, says that such rotations have allowed people to move up and become heads of various groups and functions, for example, by moving from transition manager to head of transformation.

Undeniably, not all companies can afford to implement such measures. First of all, there is always a risk of losing talent when on assignment abroad and some employers are thinking of ways to ensure that such people return. Secondly, rotating staff also means that the position left vacant must be filled somehow and for this, employers often resort to contractors or do a 'swap for skills'.



Like rotations, implementing mentoring systems can be an effective way of supporting staff in their development and keeping them engaged.

Regulation on work permits, tax and visas can also make international placement challenging; all locations are not equally appealing to staff, and neither can all staff leave on a two-to-four-year placement away from their family.

For Jacqui Ingleson, rotations are not always valuable in practice; from her point of view, 'you have to get the training in that area and go through a couple [of] months...to really know what you are doing, so a six-month rotation sometimes may not be long enough'.

Rotation and regional placement can give staff very good experience and understanding of the business, but such schemes must be well structured to provide a real return on investment.

3.2.2 Implementing effective mentoring schemes

Respondents to the Generation Next survey said that mentoring was the third most effective learning activities. While this can be challenging to formalise, mainly because the alchemy between a mentor and a mentee cannot be dictated, employers are more and more frequently engaging in facilitating it.

Roman Pavlousek, working in the Czech Republic, described a managerial mentoring scheme being currently driven by HR directors of different companies and designed to match mentors and mentees across the market, regardless of their sector of activities.

GE Kenya also has an interesting approach to mentoring, called a 'mentoring waterfall', where one person mentors another, who in turn mentors a third person. Here, reverse mentoring may also offer particular value, allowing younger professionals to share their exposure to newer concepts.

At organisational level, employers sometimes set up an internal portal to match mentors and mentees on the company's intranet: every employee has a profile with information about their skills and assignments; those signing up to be a mentor select the skills, career levels and approach to mentoring they would be comfortable with (ie face to face or virtually) and the system matches the mentee and mentor. One challenge employers face, however, is that, inevitably, everyone is busy getting on with their own workload and mentoring takes time and resources.

Like rotations, implementing mentoring systems can be an effective way of supporting staff in their development and keeping them engaged. But rather than a one-off solution, such initiatives may be best realised when approached on a case-by-case basis, which probably explains why companies may struggle to implement such ideas effectively.



Line managers are a powerful resource in helping design effective individual development plans while keeping employees' expectations grounded in reality.

3.2.3 Providing quality learning and development opportunities

From discussions of opportunities for further qualifications and training with employers, it appears that, in some cases, shared services employees do not have access to the same professional development opportunities as others across the business; at times, employers end up in a position where they have to 'fight for training'.

Wilmar's Penang shared services leader, Oh Ming Poh, confirmed again how gaining support from the top of the organisation is critical. She describes how the company, headquartered in Singapore, sees the finance shared service centre in Malaysia as 'the eyes and ears' of the organisation. With backing from the top, the business invests in developing talent in the function: for example, by subsidizing the ACCA annual membership fees for staff. As a knock-on effect, retention increases and, over the past four years, the attrition rate has fallen from 50% to 20%.

Organisations' investment in learning and development varies from case to case and securing executive sponsorship may not always be easy. Some employers invest a lot of time and resources in internal training, sometimes even offering English and public speaking courses to their staff, e.g. Toastmaster.

Others may also encourage staff to put together training programmes for their co-workers, which may be on technical subjects or other aspects of their day-to-day work where skills may be lacking, e.g. with Excel, Word and PowerPoint programmes. As suggested by the Generation Next data, internal knowledge sharing sessions are perceived by younger professionals as more effective than e-learning courses.

Digitally based learning activities ranked the lowest in young professionals' perception of effective training approaches. In global results as in responses from shared services, not even 10% of respondents expected 'gamified learning' to be beneficial in the future.

Perhaps there is a lack of awareness or understanding of what 'gamification' in business means, or perhaps there have been attempts in companies to use games (actual games) for learning and training and the experience was perhaps not appropriate or beneficial.

As research VP Brian Burke from IT research and advisory firm Gartner Inc. explains, 'like most new trends and technologies, the initial hype surrounding the trend creates unrealistic expectations for success and many poor implementations follow. In the longer term, as design practices improve and organisations focus on defining clear business objectives, gamification will have a significant business impact and become an important means for organisations to engage audiences at a deeper level' (Burke 2013).

Developing talent is not a one-size-fits all process. Rather, it requires a tailored and balanced approach that evolves according to people and business capacity. Line managers should have regular one-to-one conversations with employees; they are a powerful resource in helping design effective individual development plans while keeping employees' expectations grounded in reality.





3.3 RETAINING TALENT

Increasingly organisations need to focus on retaining talent as the pool of available talent in some instances is decreasing whilst, as we have seen, the workforce is more fungible. Retaining existing talent is increasingly important. Some of the activities that employers in shared services should undertake include the following;

- promoting staff internally;
- encouraging 'interpreneurship'; and
- creating an enjoyable office environment.

3.3.1 Promoting staff internally

Many employers who contributed to this study said that they try, where possible, to promote staff internally rather than recruiting externally for senior positions. Promoting staff internally has proved not only to enable organisations to save time and money, but also strengthen ties between employees and the organisation, improving job satisfaction and eventually leading to greater talent retention.

In Malaysia, Oh Ming Poh went even further by executing this. Since she took part in setting up Wilmar's shared services centre in Penang four years ago, she has kept her commitment to her team that she would only hire externally at the graduate recruitment level, thus allowing existing staff to grow with the team and move into more senior positions. As mentioned above, her approach to talent management has cut the attrition rate by well more than half since she took charge.

To ensure there is a sustainable pool of talent, head of finance operations at L&G in Cardiff (UK), Gary Leeds, works along a talent matrix that helps him identify and focus on top

performers, ensuring that the company 'move them forward quicker than maybe some others'. Gary concedes, however, that 'people management is the one thing that can easily get pushed to one side when the pressure is on and there is always more than can be done'.

Global finance SSC manager for international manufacturing company Edwards, Roman Pavlousek, tends to agree that organisations can only encourage talent development, and employers should probably focus their time and energy on those who are willing to learn and progress.

For Roman, nurturing and empowering such talent may also be a critical way of maintaining a healthy organisational culture in an environment of rapid change. Talking about a recent expansion project involving the recruitment of 140 additional members of staff to absorb two new business support areas, Roman attributes the successful transition to the core management team he has put together from within, involving them in hiring and training of new staff, and hence enabling the positive culture they had developed in the previous structure to continue in the new model.

3.3.2 Encouraging 'intrapreneurship'

Reflecting on the entrepreneurial aspirations of the young generation, employers could consider encouraging staff to take part in employee-led initiatives, training each other, doing something new, innovative and creative, transforming ideas into more effective processes or actionable business insight, within the confines of the business. In shared services, many employers in the survey do involve staff in transformational projects, identifying issues and being part of the solution.

Having a smart and attractive office, in a good location, contributes to attracting and retaining talent.

Benefiting from the resources, capabilities and security of the current organisation provides the best of both worlds for employees – learning from possible failures while eliminating the risks of entrepreneurship. The organisation also benefits as it taps into an increasingly diverse pool of ideas and skills, which promotes innovation as well as collaboration.

An example of this is the national gaming competition in which Boonsiri Somchit engaged her staff when working at technology firm AMD in Malaysia. Staffs were selected to go out to schools and orphanages to talk about game development as a career choice and then some of the students were invited into the office to be trained by the GBS employees (who were avid gamers but mainly accountants) on how to develop simple computer games. The experience was hugely rewarding, putting into practice the ideal of doing the right thing and giving back to society.

3.3.3 Creating an enjoyable office environment

Being recognised as a good employer that treats staff fairly and looks after its employees, and having a smart, attractive office in a good location also contribute to attracting and retaining talent.

For Peter Morgan at the BBC, consideration of aspects such as a structured induction, training, flexible working arrangements, team events and focus on staff development helps create an enjoyable office environment.

Part of this is also creating and maintaining an environment where people are respected and cared for, and where health considerations matter; for CA Technologies Robert Molnar, this has to come from the top, and involve middle management for it to cascade effectively to the rest of the organisation.



4. Conclusion

Results from the Generation Next survey confirm the idea that the traditional ‘ladder’ career models are changing. Lattice structures where professionals develop a portfolio of skills to suit their personal ambitions may be more attractive to younger generations.

As findings suggest, young professionals in finance are ambitious for quick progression, aspire to working globally and are animated by a fierce entrepreneurial spirit and creative forces that drive them to use their original field of expertise as a passport to exploring options and opportunities beyond traditional finance.

This presents many challenges for employers and some of these are accentuated in the shared services environment. There are actions that employers can take to address these issues.

In many cases, as opportunities for professional growth are perceived to be limited in finance shared services, many are looking for a way out. While shared services increasingly represents a career destination in its own right for those in more senior positions, leadership must ensure the attractiveness of a longer term career permeates throughout the shared services organisation at all levels.

For this to happen, employers in this sector must build structured pathways that possibly run across the entire finance function, offering prospects for progression beyond the shared services organisation.

Embracing technology and positioning shared services as the innovation lab of the wider business is one way of making the sector an attractive career destination, particularly for younger, more tech-savvy generations.

Different strategies can be applied to develop, engage and retain talent. While there is no one-size-fits all when it comes to people management, the report offers best practice examples and guidance for implementing some of these effectively.

Appendix

The data from *Generation Next* showed how shared services respondents had a slightly older age profile than the global average, particularly in Ireland and across Central and Eastern European countries (CEE).

It also revealed a larger proportion of female respondents within finance shared services, representing more than 70% of finance shared services respondents in Malaysia and CEE.

FIGURE A1: Age by country

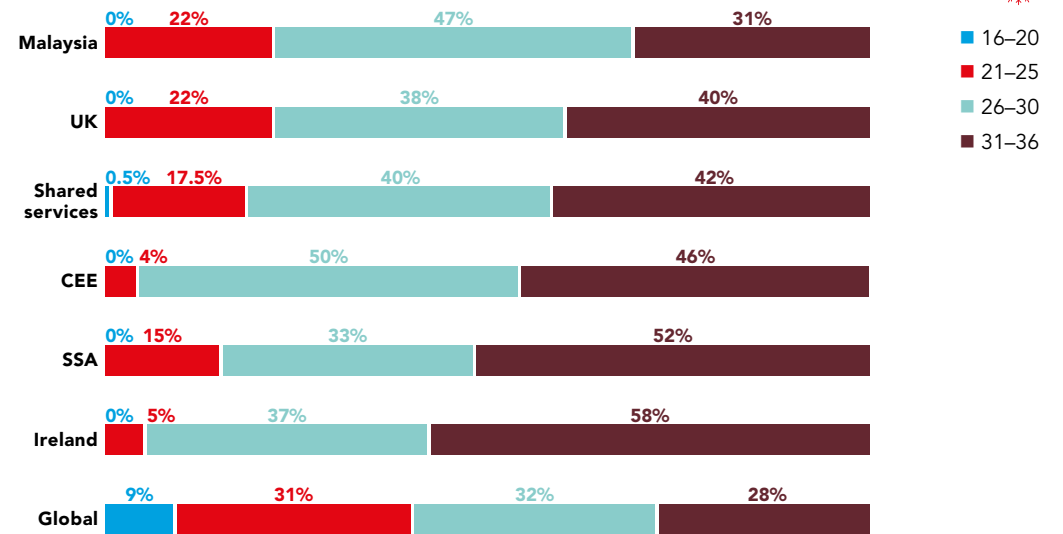
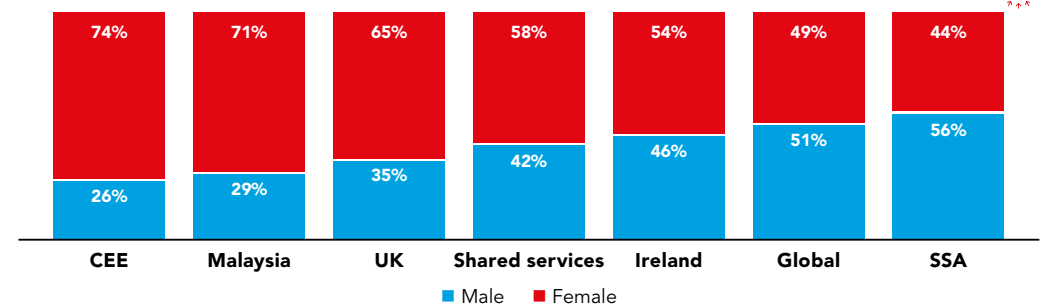


FIGURE A2: Gender by country



Whilst being slightly older than on average, respondents in finance shared services however tend to have spent less time in their current role than is typical of their age group (particularly in the UK and Ireland), and have generally worked for more organisations (particularly in Malaysia and CEE).

Like the global results showed, respondents in finance shared services were also attracted to the profession primarily for its long-term career prospect, although the ability to use related skills in a broad range of roles both in and outside of finance was noted as being particularly attractive to respondents in Ghana, Kenya and Nigeria (SSA).

FIGURE A3: How long have you been in your current role?

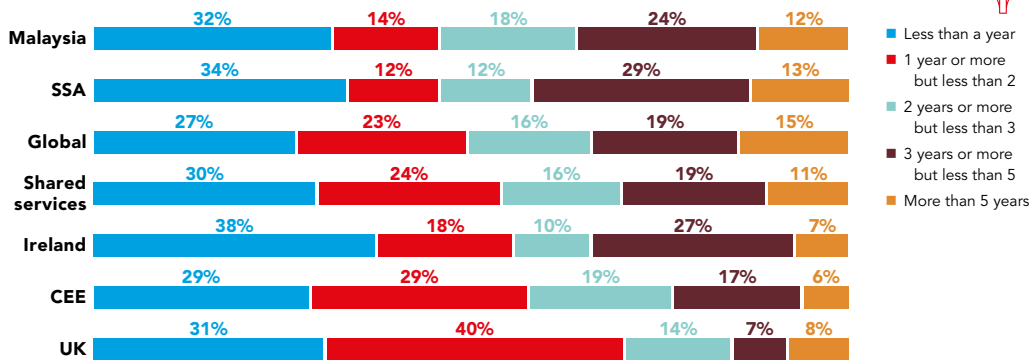


FIGURE A4: How many organisations have you worked for since entering the profession?

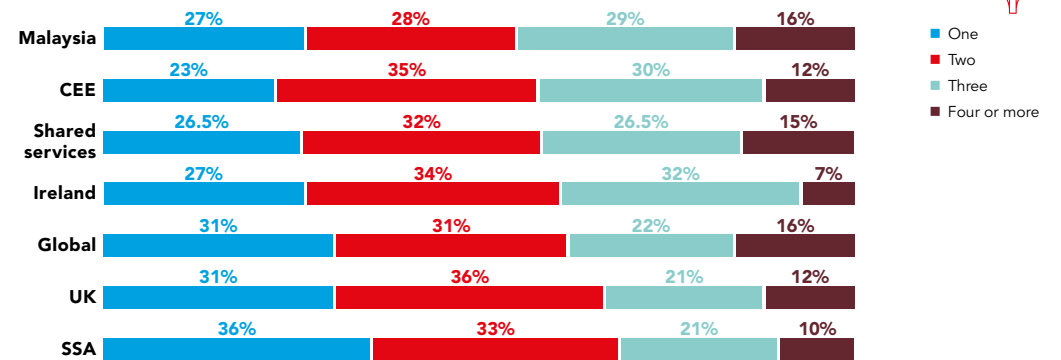
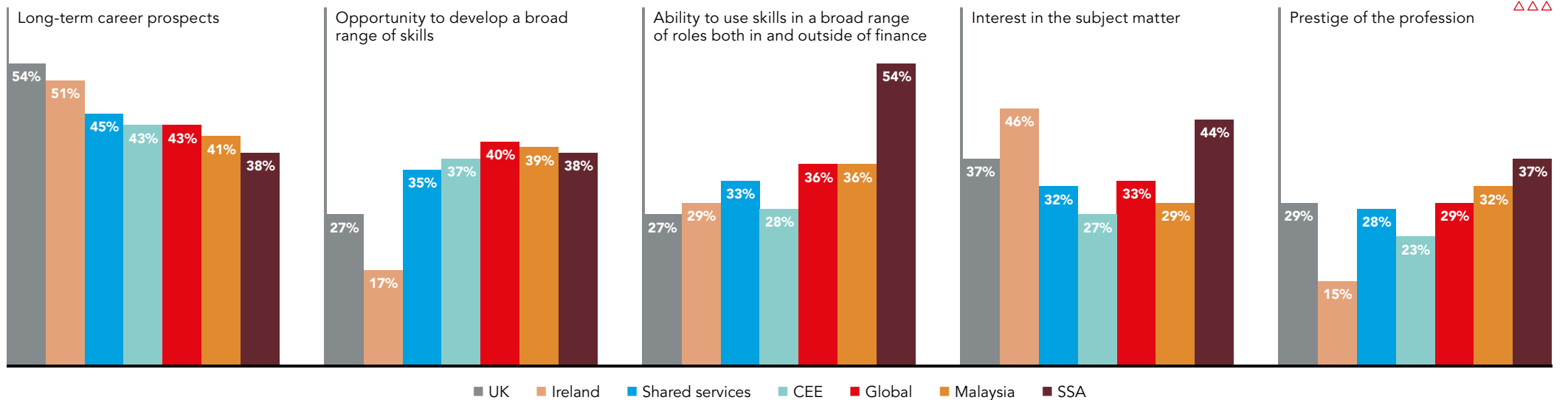


FIGURE A5: What attracted you to a career in finance? (Top 5 factors)



Among young professionals in finance, having grown up amid significant advances in technology, here is a generation who broadly expect to see more automation taking place. Whilst perceptions differ as per how quickly such changes may occur, there seems to be unanimous consent that technology will be an unprecedented opportunity to focus on much higher value-added activity.

FIGURE A6: Technology will replace many entry level roles in the profession

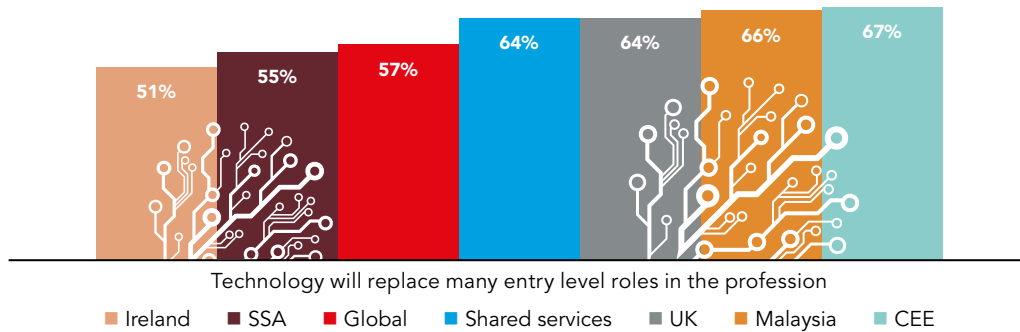
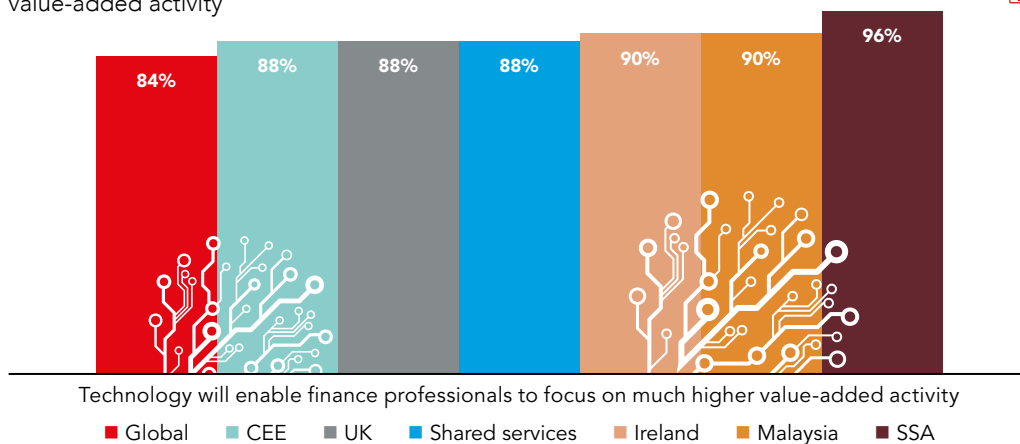
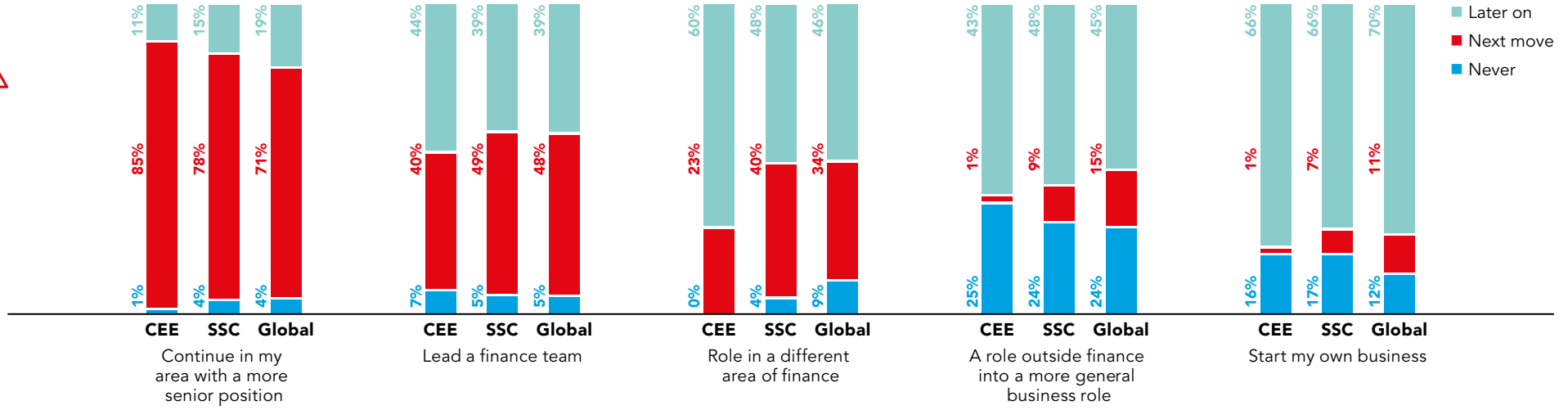


FIGURE A7: Technology will enable finance professionals to focus on much higher value-added activity



The following pages offer further analysis into finance shared services respondents' perspectives on career ambitions and aspirations, as well as the factors attracting them to an employer and driving their decision to leave or stay with a particular organisation.

FIGURE 2.1.2: Career goals of those in finance shared services compared with those of global respondents



85%

have ambitions to progress to a more senior position in their next career move

FIGURE 2.4.1: Finance shared services career goals – finding a role in a different region or country

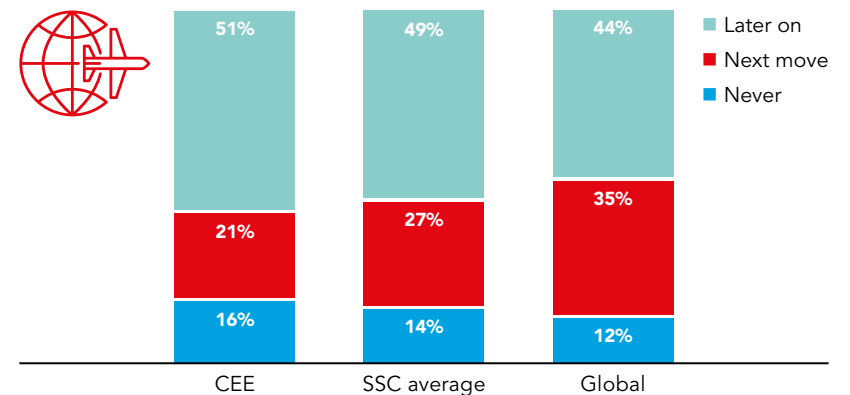


FIGURE 2.3.3: How quickly would you like to move to your next role?

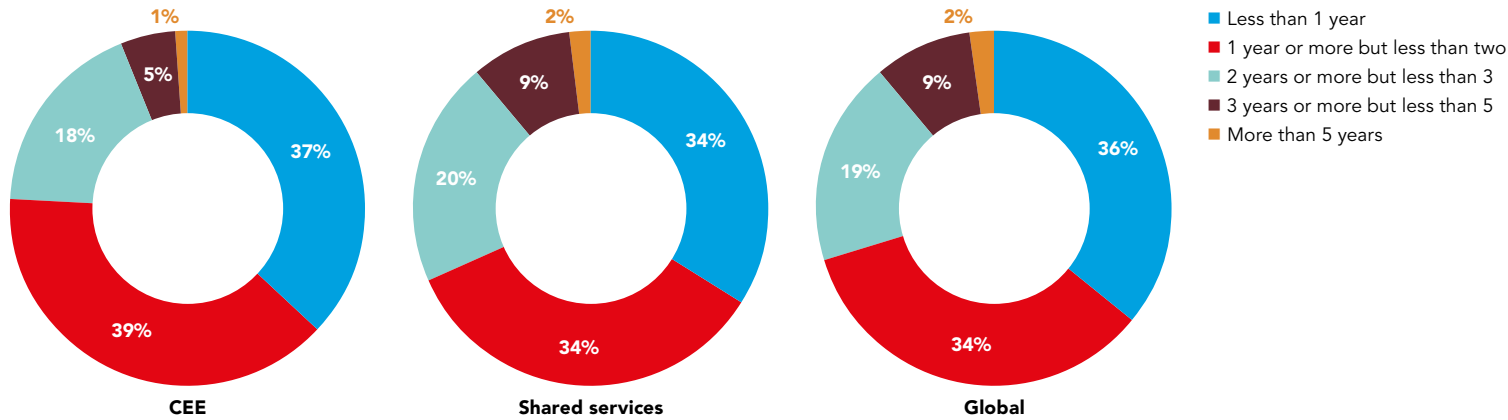


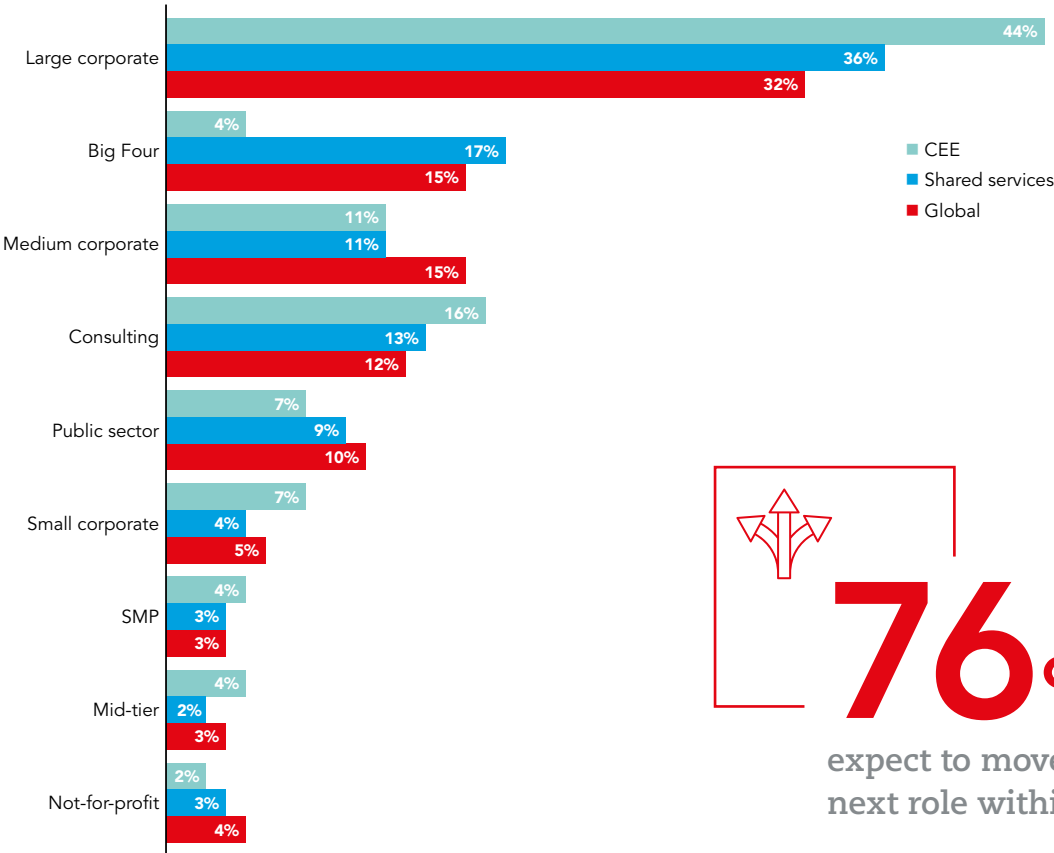
FIGURE 2.3.4: Would you like your next move to be a promotion or a lateral move?



FIGURE 2.3.5: Do you expect your next move to be internal or external to your current organisation?



FIGURE 2.3.6: To which sector would you like to move in the future?



76%

expect to move to their next role within two years

FIGURE 2.3.7: If moving to a medium or large corporate firm, in which part of the finance function would you aim to work?

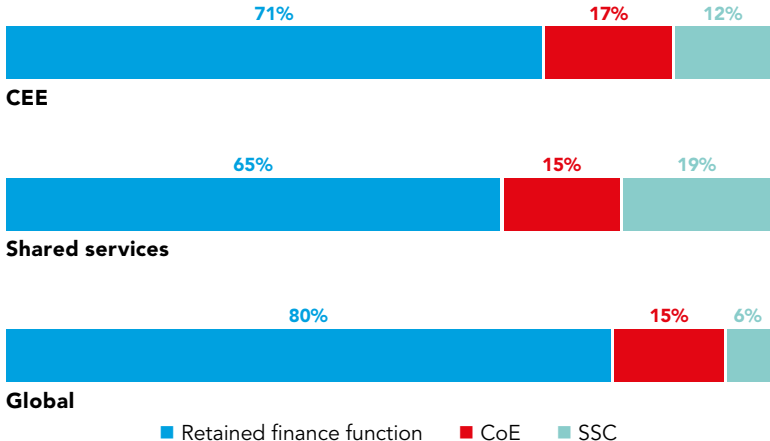




FIGURE 2.5.1: The top 5 factors attracting shared services respondents to an employer, compared with the global results

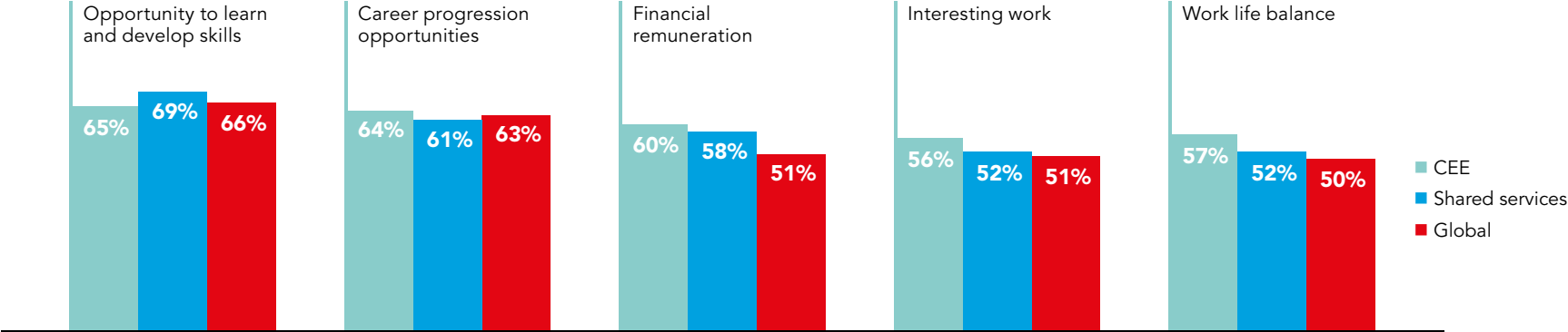


FIGURE 2.5.2: The top 5 factors in shared services respondents' decision to remain with an employer, compared with the global results

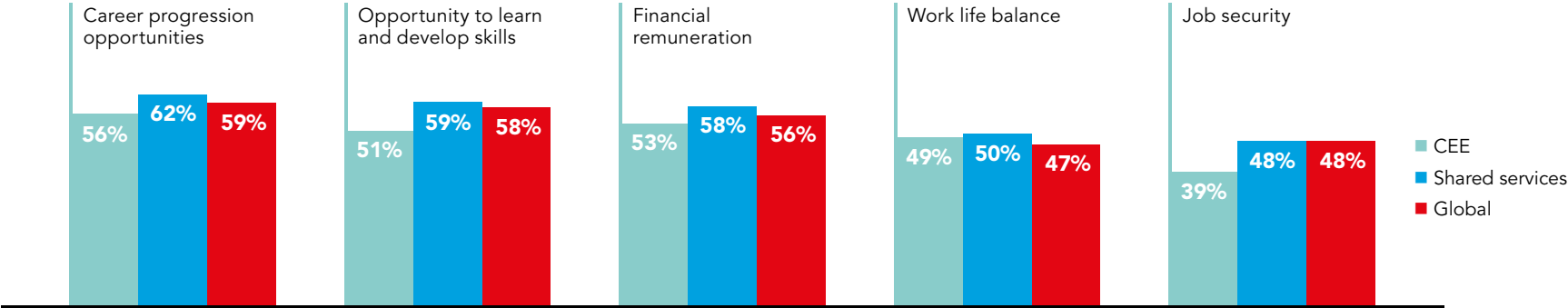
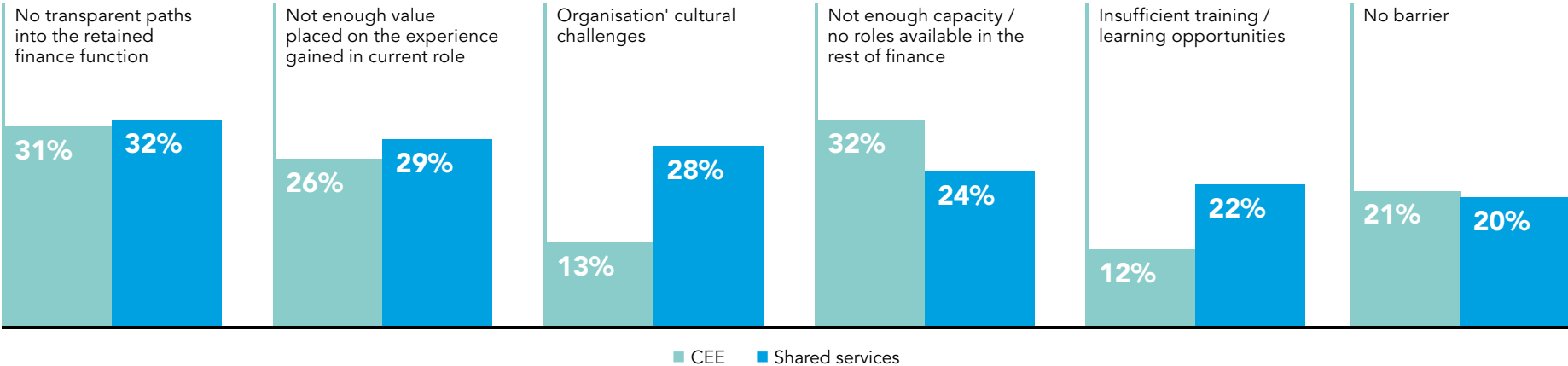




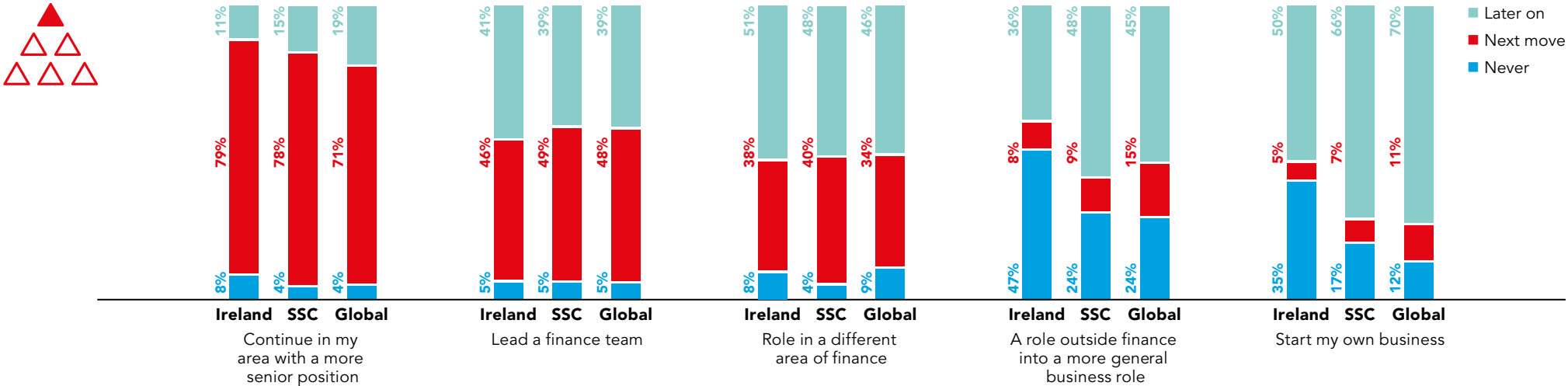
FIGURE 2.6.3: Do you think there are barriers to moving out of shared services, and if so, what are they?



32%

think there are not enough finance roles outside of shared services

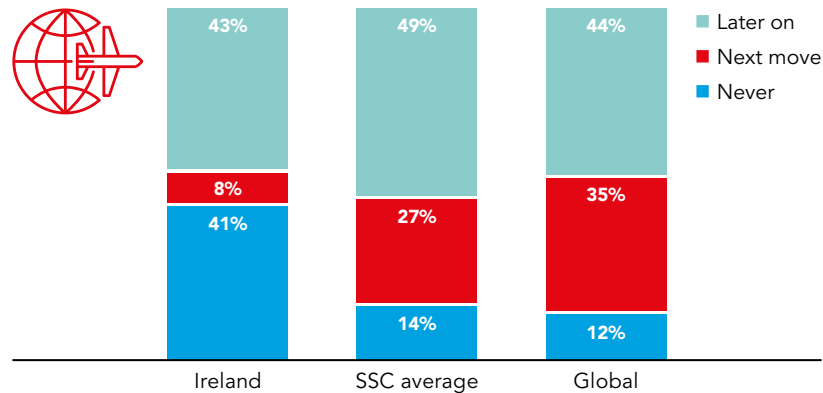
FIGURE 2.1.2: Career goals of those in finance shared services compared with those of global respondents



41%

would never consider a role in a different country

FIGURE 2.4.1: Finance shared services career goals – finding a role in a different region or country



Ireland: Next move – where and when

FIGURE 2.3.3: How quickly would you like to move to your next role?

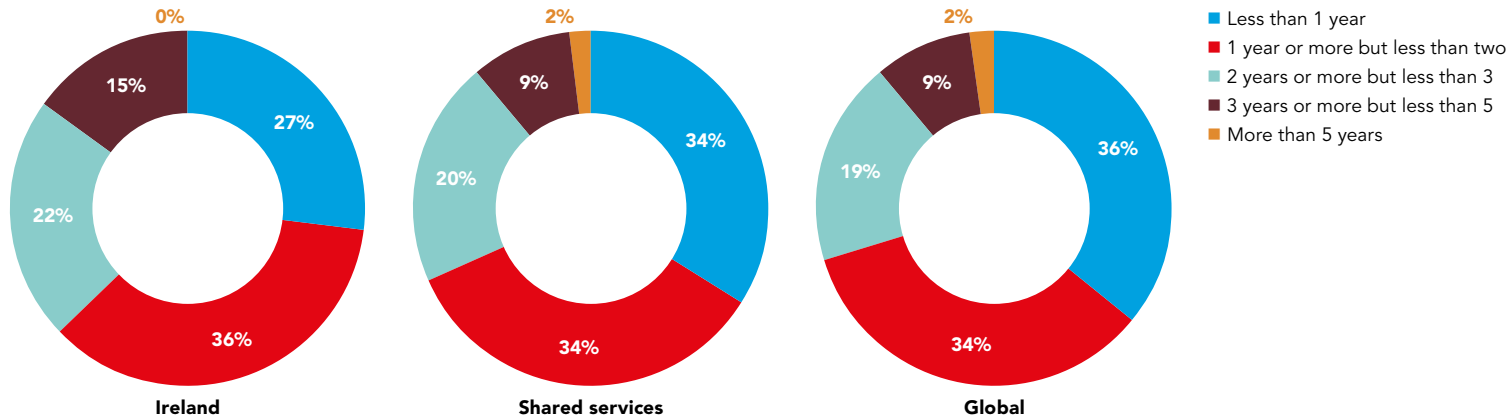


FIGURE 2.3.4: Would you like your next move to be a promotion or a lateral move?



FIGURE 2.3.5: Do you expect your next move to be internal or external to your current organisation?



FIGURE 2.3.6: To which sector would you like to move in the future?

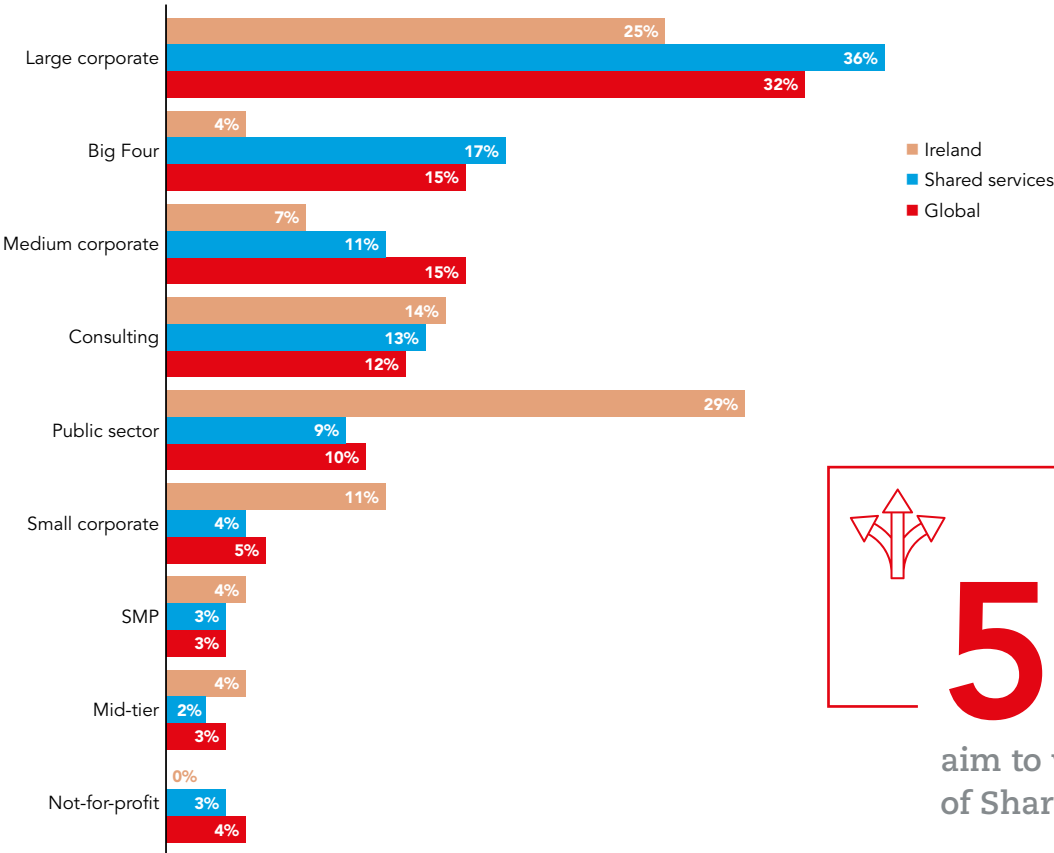
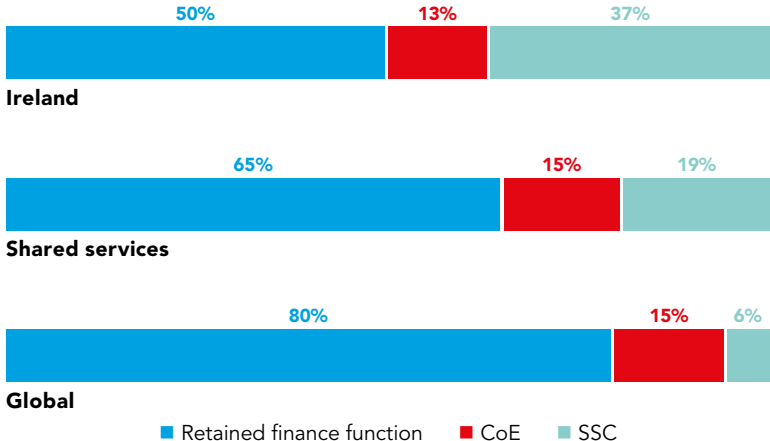


FIGURE 2.3.7: If moving to a medium or large corporate firm, in which part of the finance function would you aim to work?



50%

aim to work in a Centre of Excellence of Shared Services Centre in the future





FIGURE 2.5.1: The top 5 factors attracting shared services respondents to an employer, compared with the global results

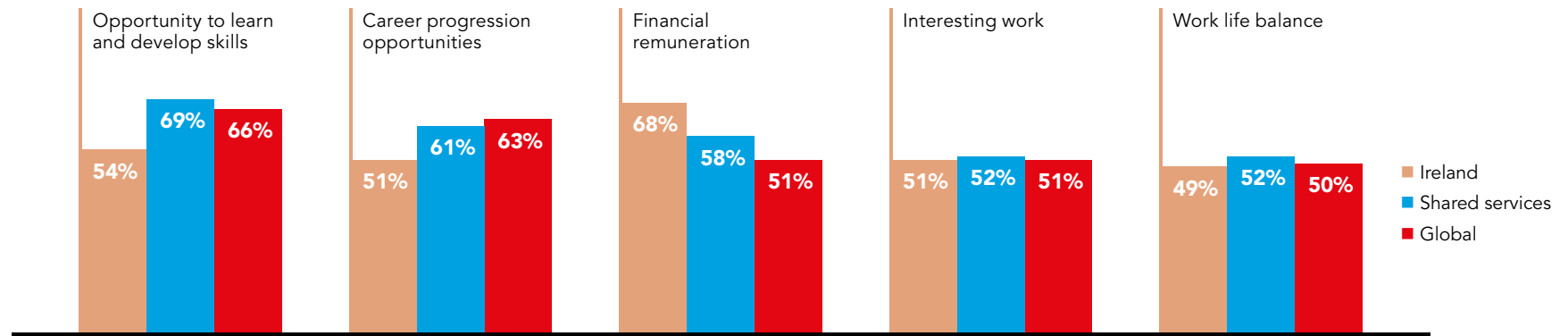


FIGURE 2.5.2: The top 5 factors in shared services respondents' decision to remain with an employer, compared with the global results

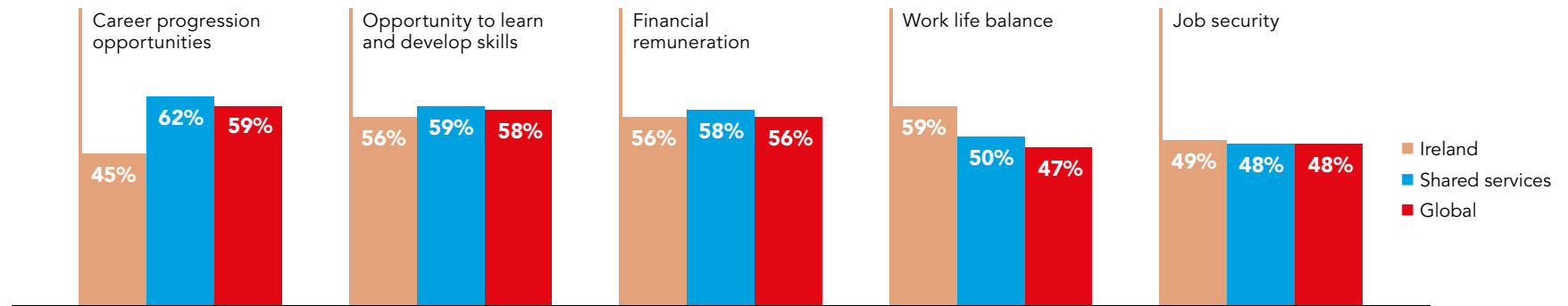
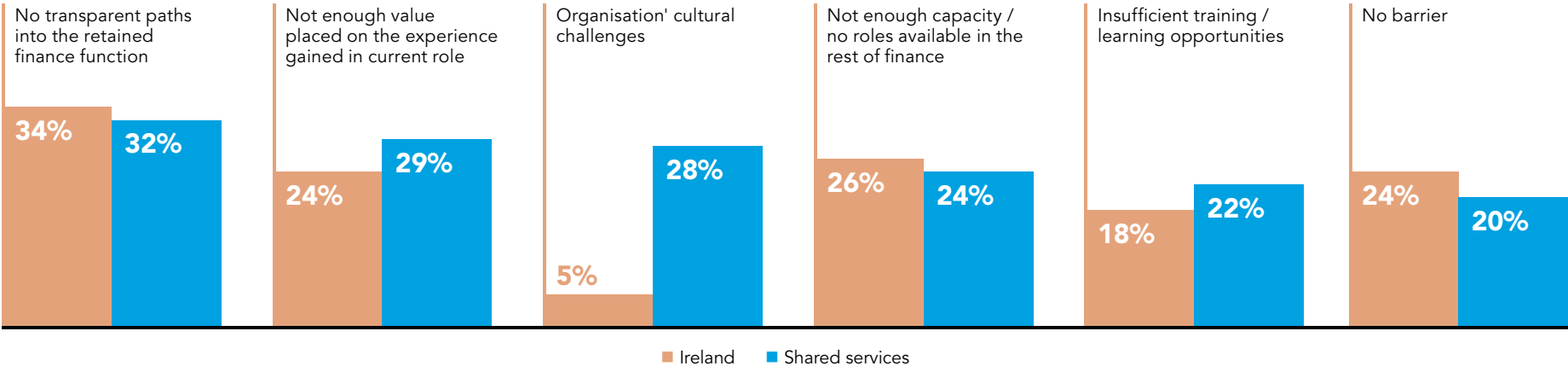




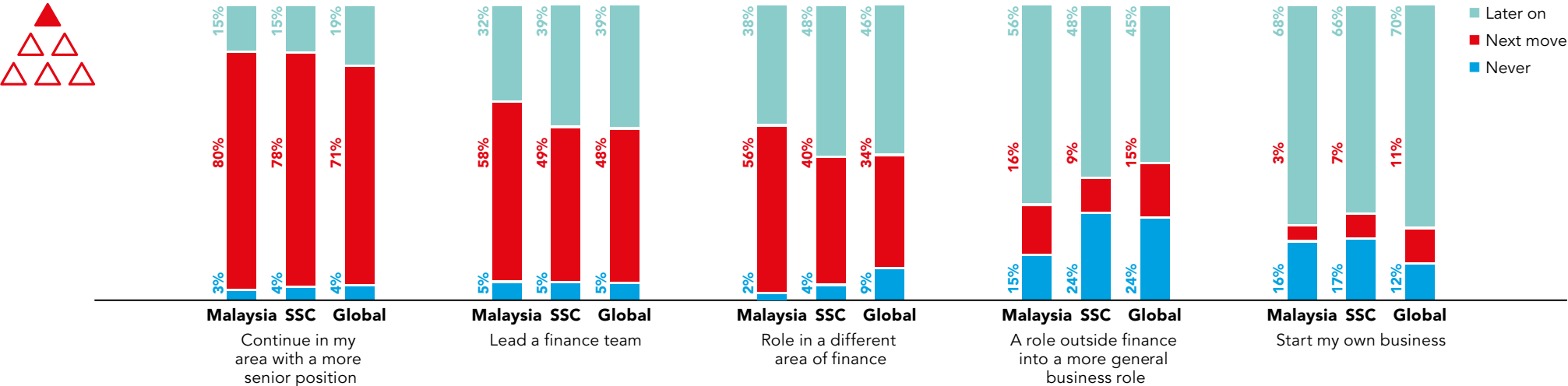
FIGURE 2.6.3: Do you think there are barriers to moving out of shared services, and if so, what are they?



5%

think the organisation's culture is a barrier to moving out of shared services

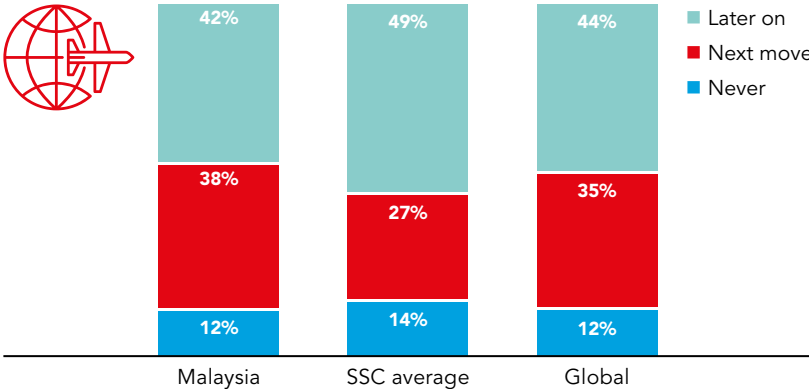
FIGURE 2.1.2: Career goals of those in finance shared services compared with those of global respondents



80%

expect to work in a different region or country at some point in their career

FIGURE 2.4.1: Finance shared services career goals – finding a role in a different region or country



Malaysia: Next move – where and when

FIGURE 2.3.3: How quickly would you like to move to your next role?

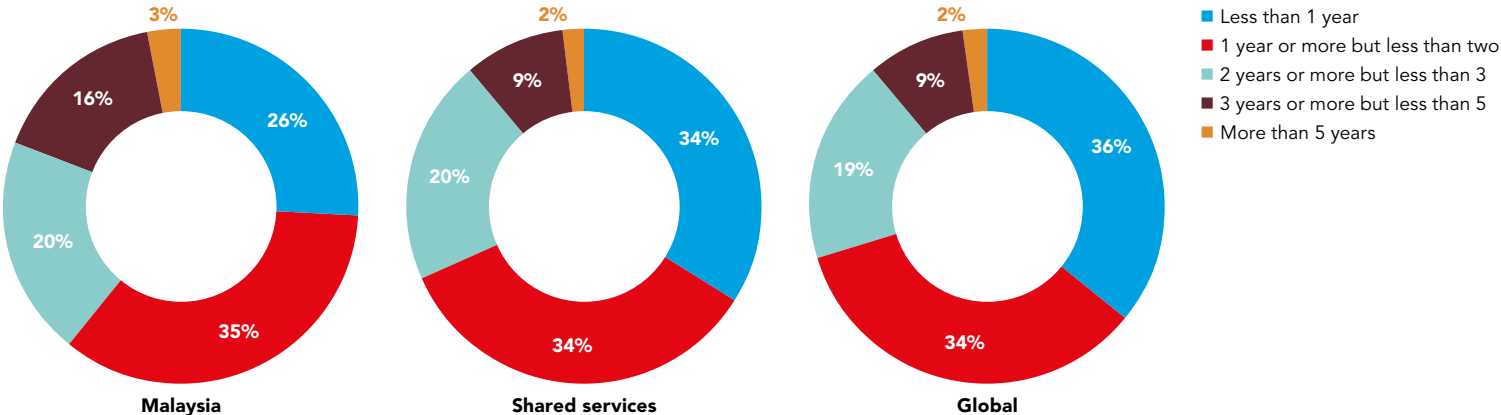


FIGURE 2.3.4: Would you like your next move to be a promotion or a lateral move?

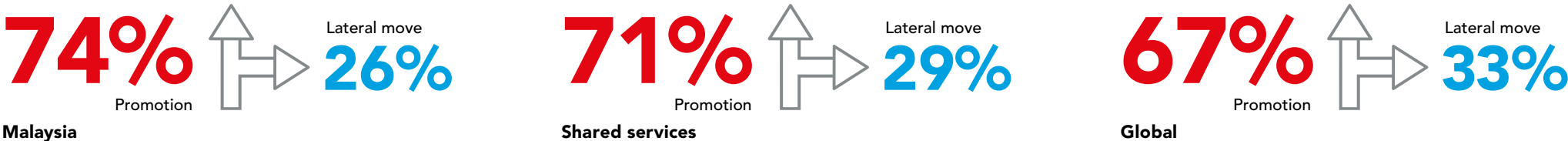
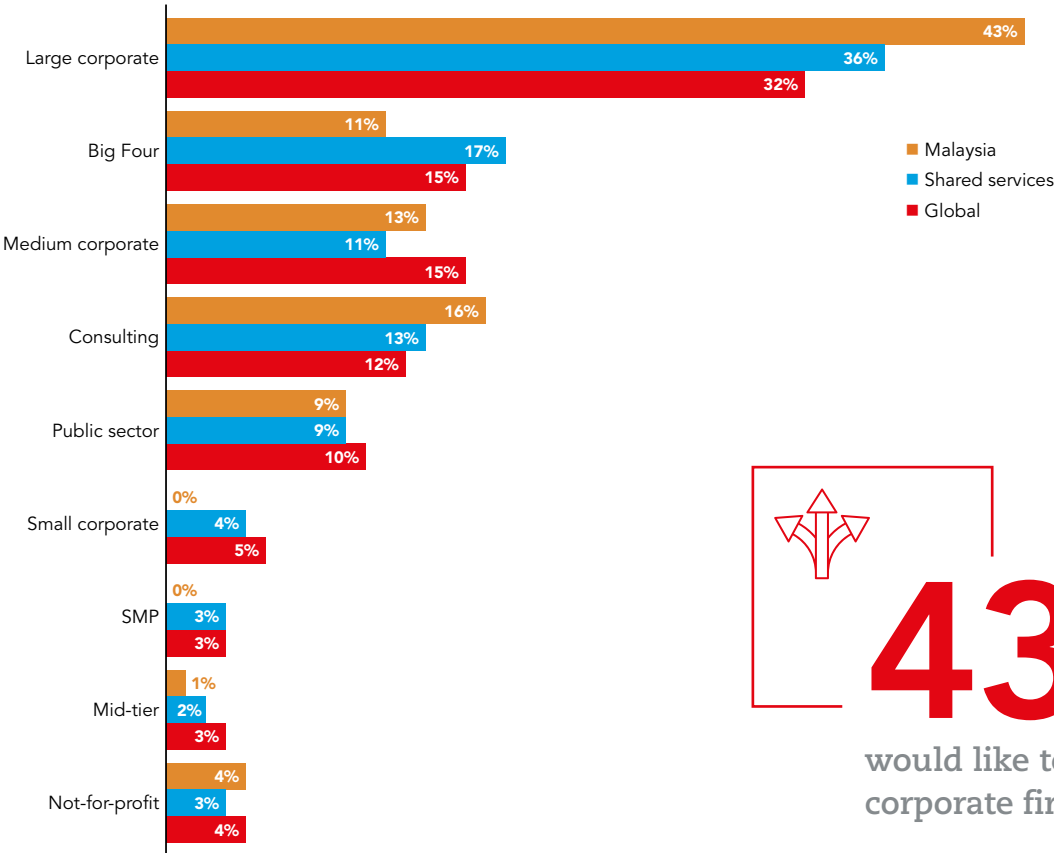


FIGURE 2.3.5: Do you expect your next move to be internal or external to your current organisation?



FIGURE 2.3.6: To which sector would you like to move in the future?



43%

would like to work for a large corporate firm in the future

FIGURE 2.3.7: If moving to a medium or large corporate firm, in which part of the finance function would you aim to work?

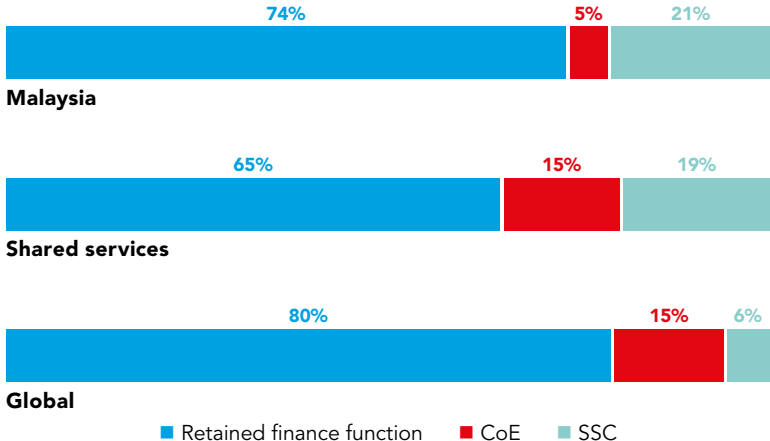




FIGURE 2.5.1: The top 5 factors attracting shared services respondents to an employer, compared with the global results

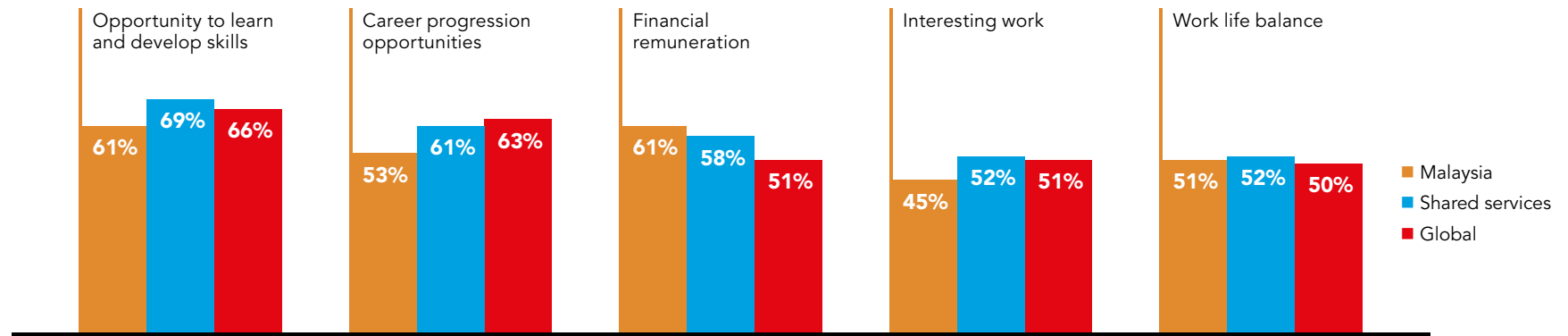


FIGURE 2.5.2: The top 5 factors in shared services respondents' decision to remain with an employer, compared with the global results

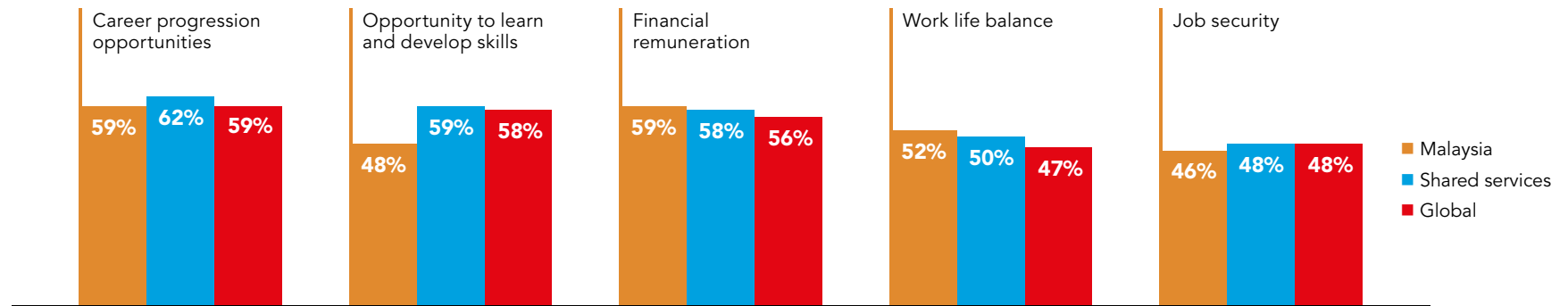
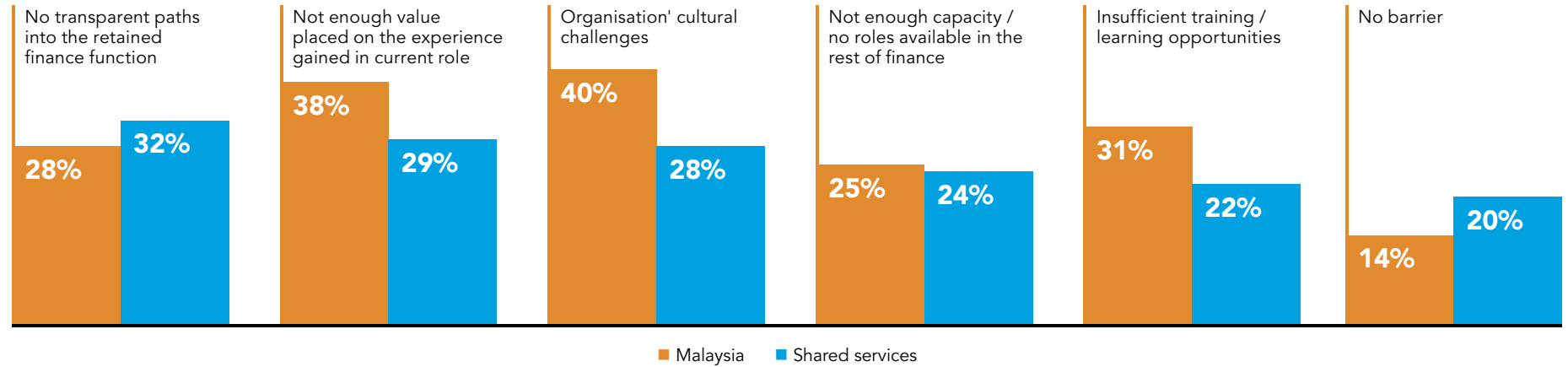




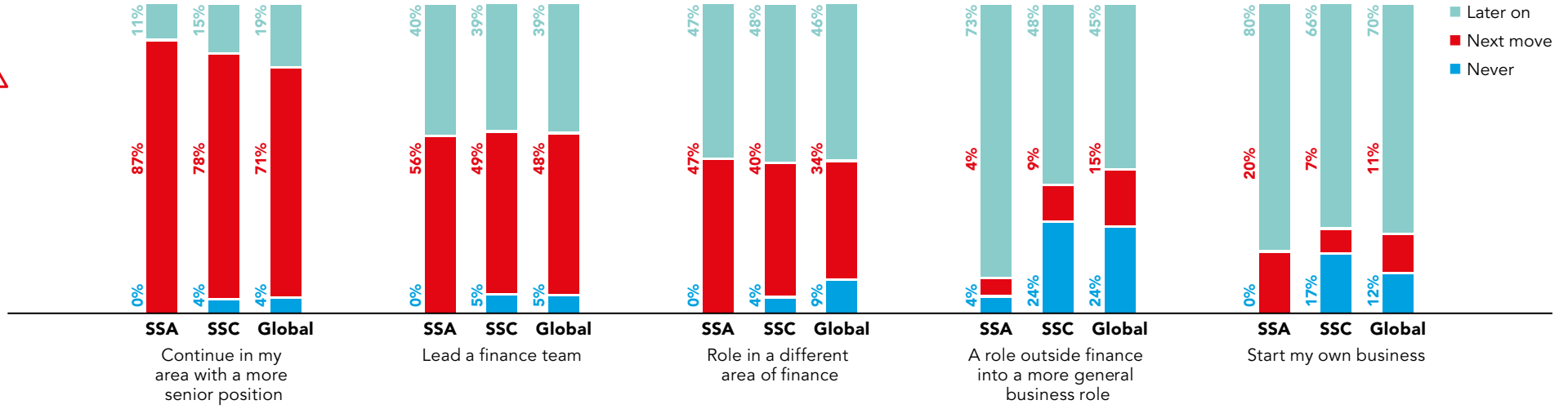
FIGURE 2.6.3: Do you think there are barriers to moving out of shared services, and if so, what are they?



40%

think the organisation's culture is a barrier to moving out of shared services

FIGURE 2.1.2: Career goals of those in finance shared services compared with those of global respondents



92%

expect to work in another region or country at some point in their career

FIGURE 2.4.1: Finance shared services career goals – finding a role in a different region or country

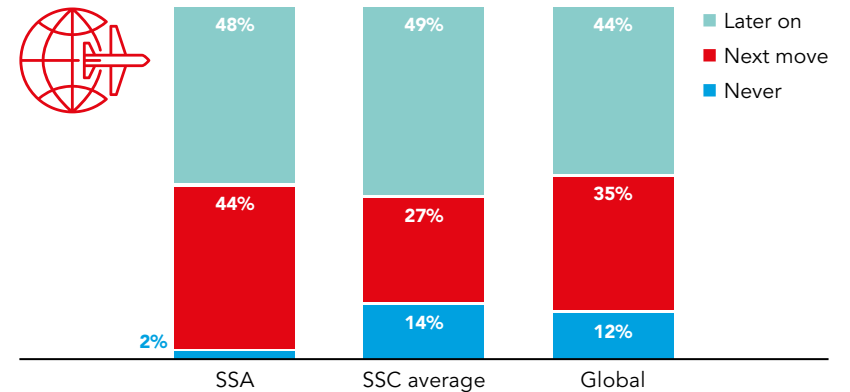


FIGURE 2.3.3: How quickly would you like to move to your next role?

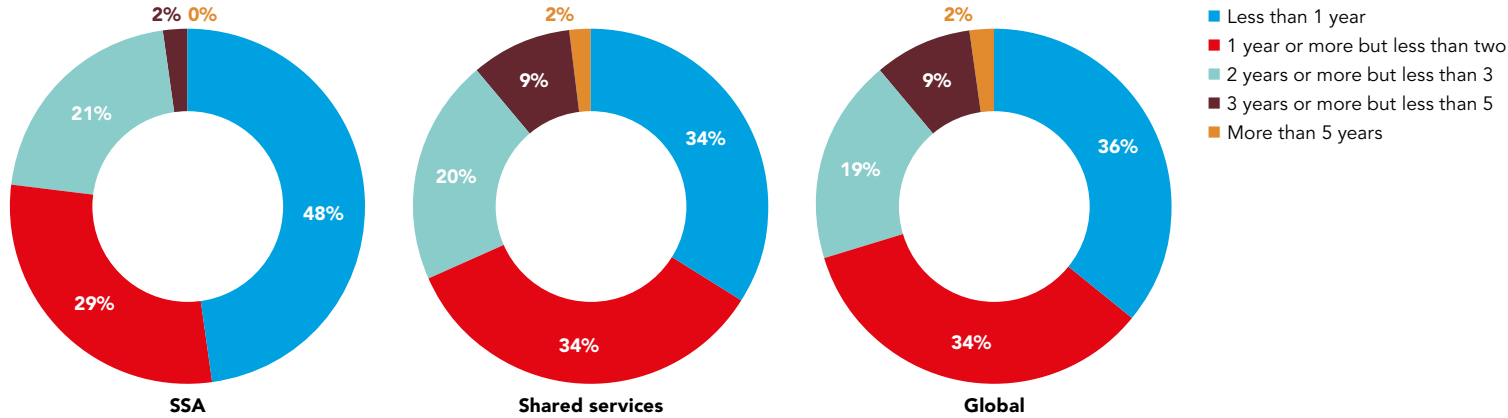


FIGURE 2.3.4: Would you like your next move to be a promotion or a lateral move?



FIGURE 2.3.5: Do you expect your next move to be internal or external to your current organisation?



FIGURE 2.3.6: To which sector would you like to move in the future?

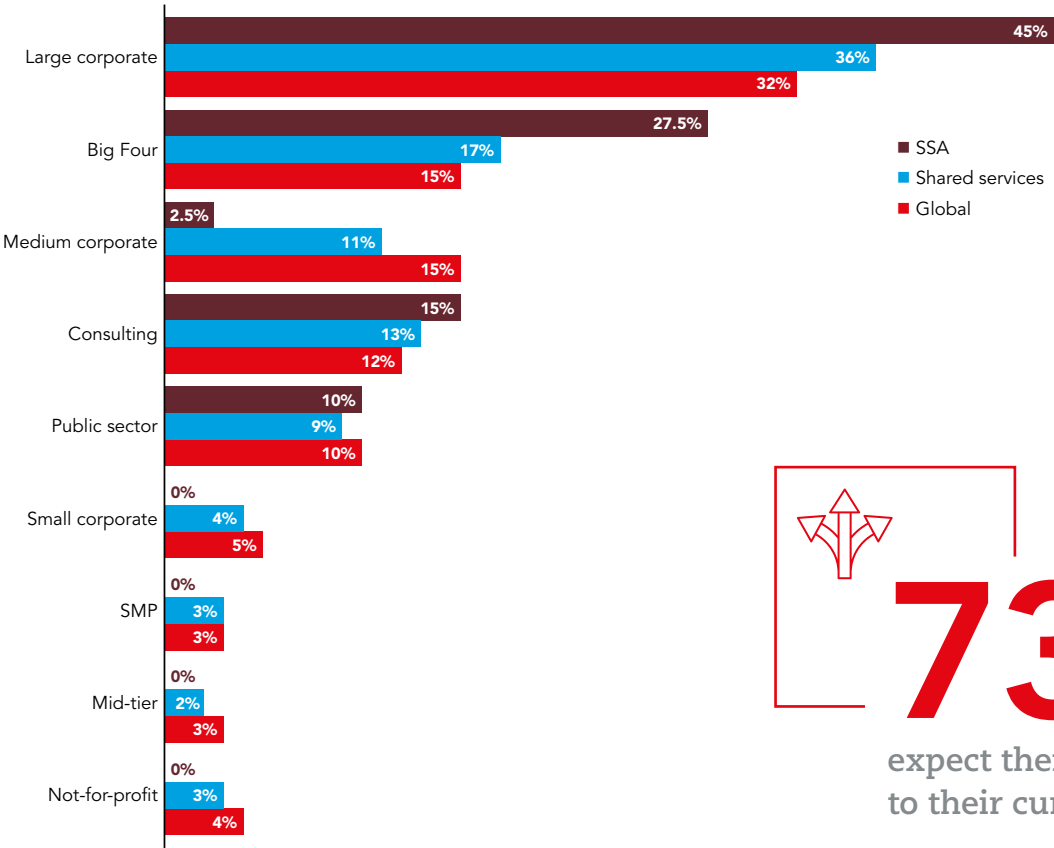
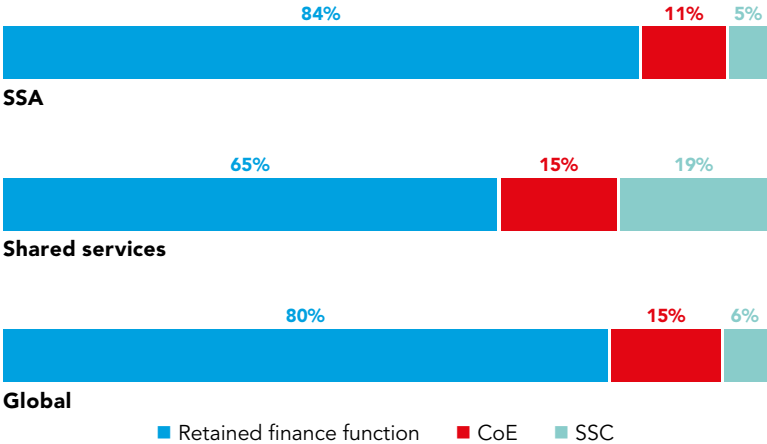


FIGURE 2.3.7: If moving to a medium or large corporate firm, in which part of the finance function would you aim to work?



73%

expect their next move to be external to their current organisation





FIGURE 2.5.1: The top 5 factors attracting shared services respondents to an employer, compared with the global results

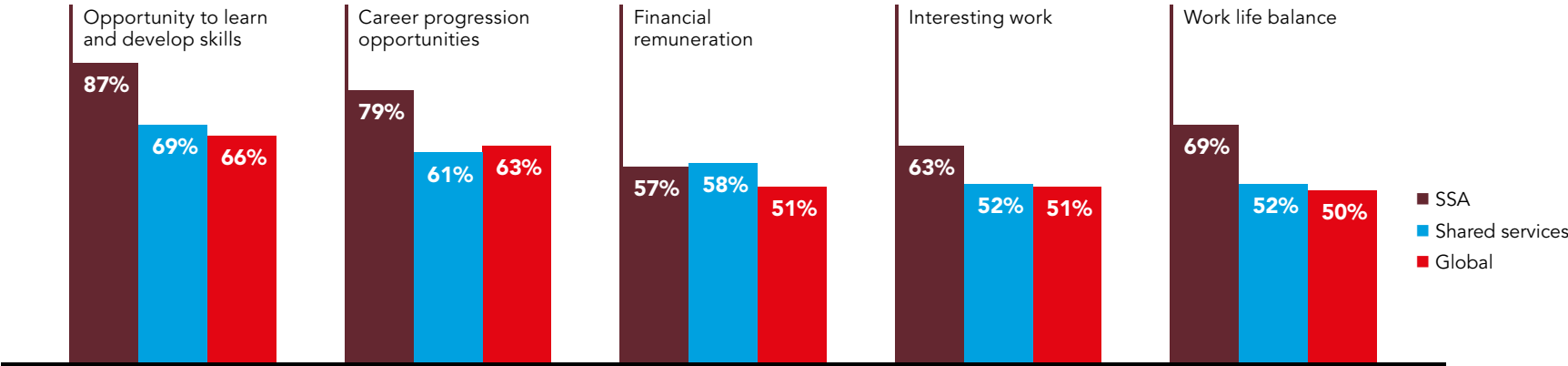


FIGURE 2.5.2: The top 5 factors in shared services respondents' decision to remain with an employer, compared with the global results

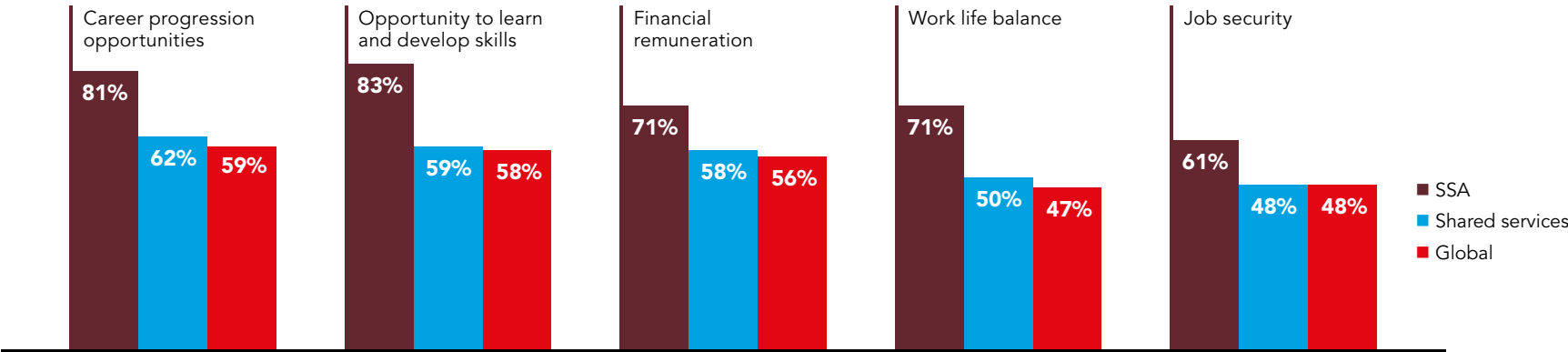
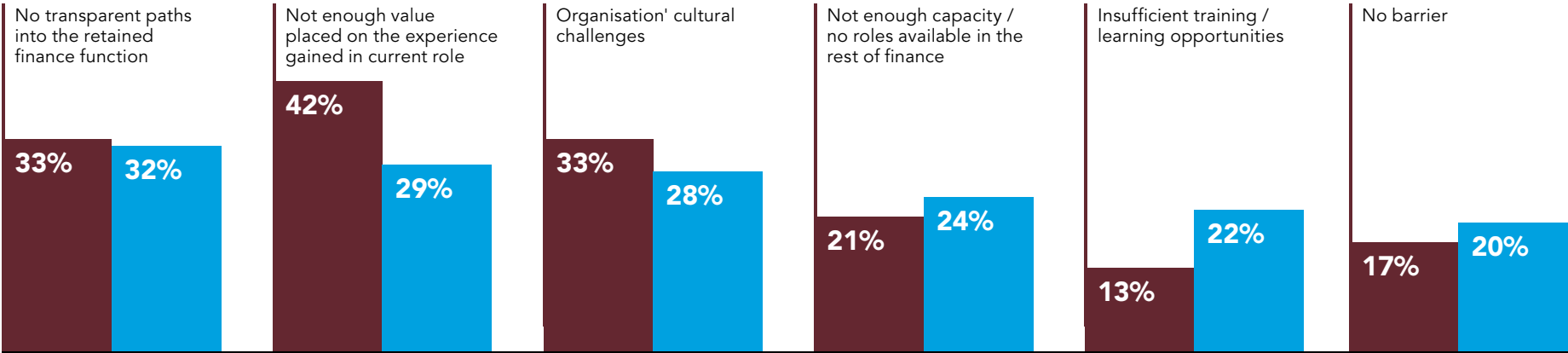




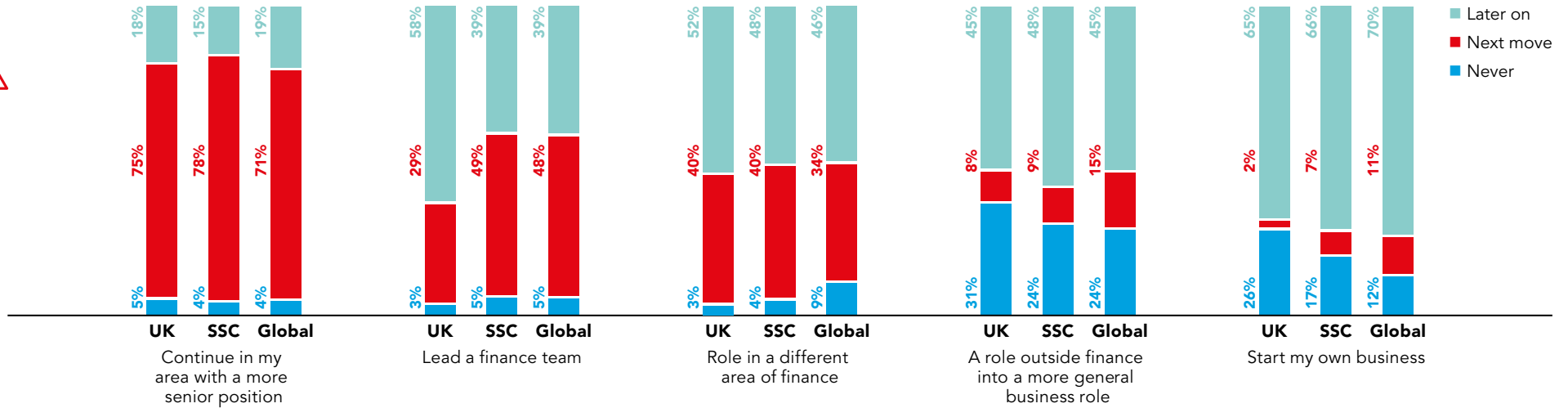
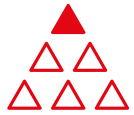
FIGURE 2.6.3: Do you think there are barriers to moving out of shared services, and if so, what are they?



42%

think the lack of value placed on their current role is a barrier to moving out of shared services

FIGURE 2.1.2: Career goals of those in finance shared services compared with those of global respondents



68%

expect to work in another region or country at some point in their career

FIGURE 2.4.1: Finance shared services career goals – finding a role in a different region or country

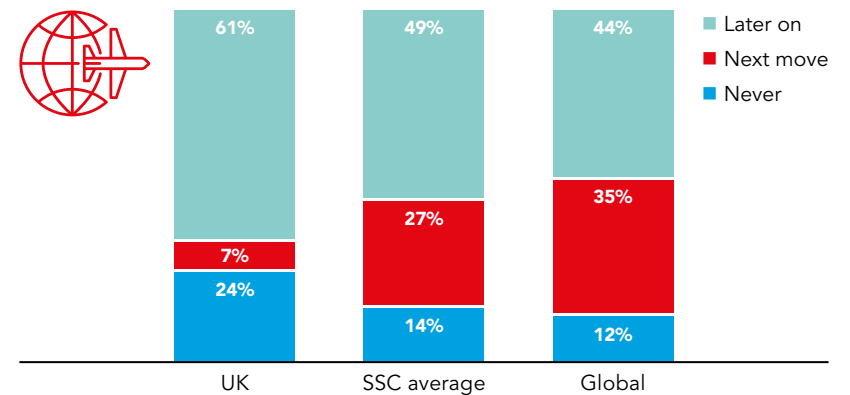


FIGURE 2.3.3: How quickly would you like to move to your next role?

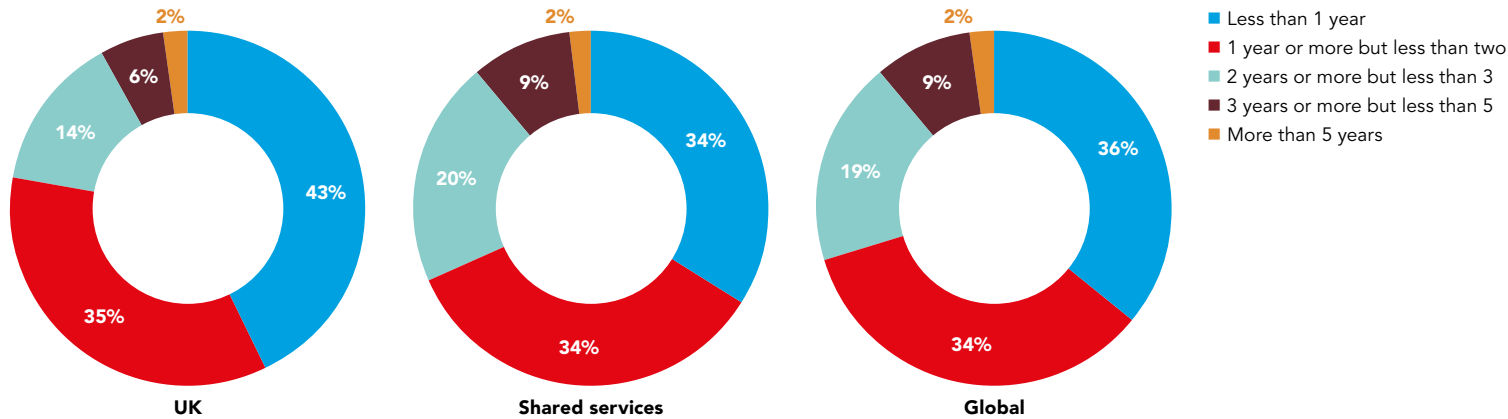


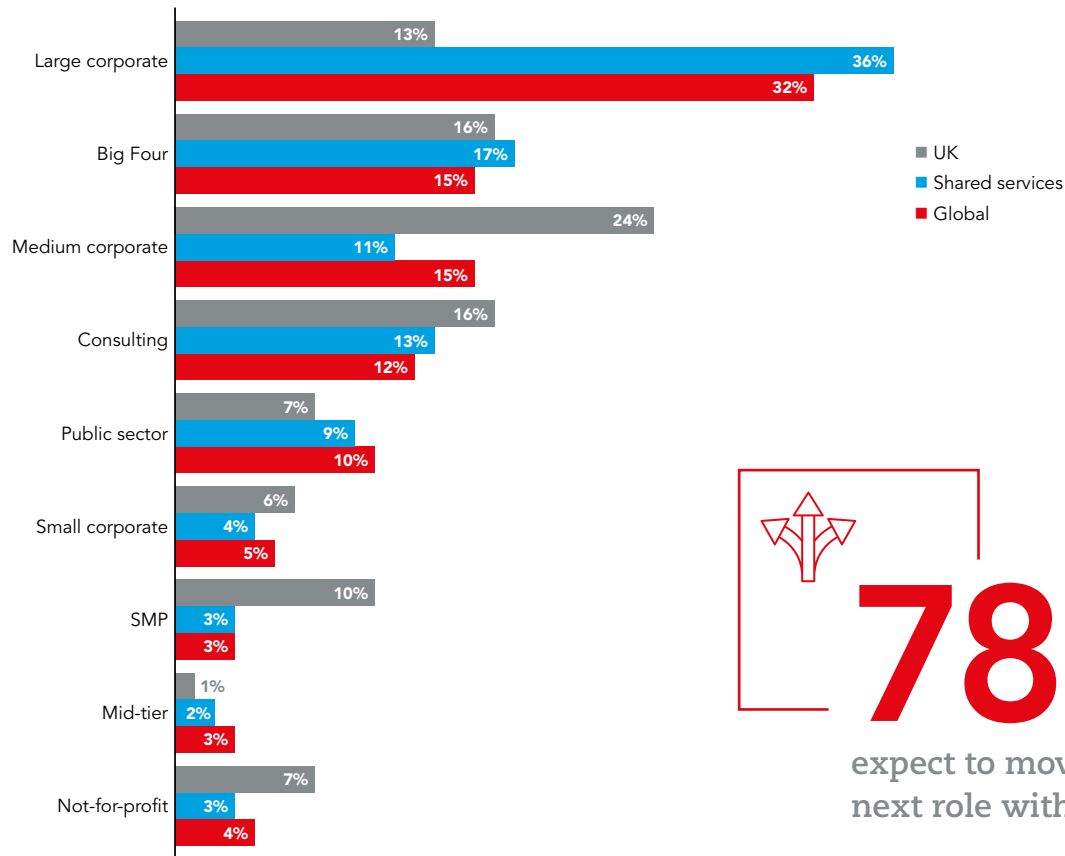
FIGURE 2.3.4: Would you like your next move to be a promotion or a lateral move?



FIGURE 2.3.5: Do you expect your next move to be internal or external to your current organisation?



FIGURE 2.3.6: To which sector would you like to move in the future?



78%

expect to move to their next role within two years

FIGURE 2.3.7: If moving to a medium or large corporate firm, in which part of the finance function would you aim to work?

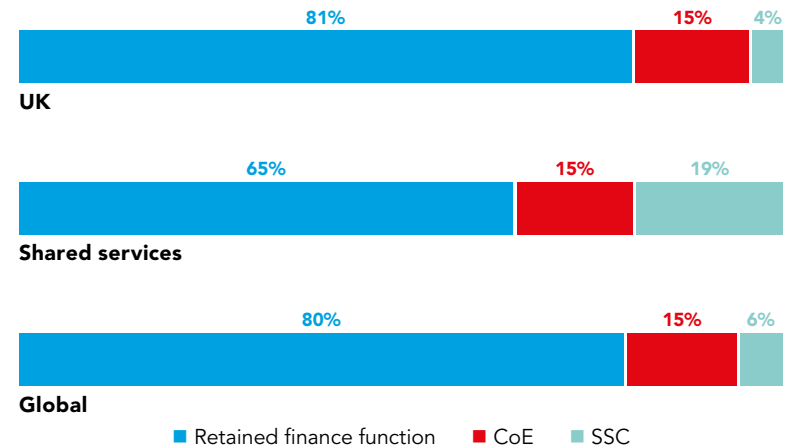




FIGURE 2.5.1: The top 5 factors attracting shared services respondents to an employer, compared with the global results

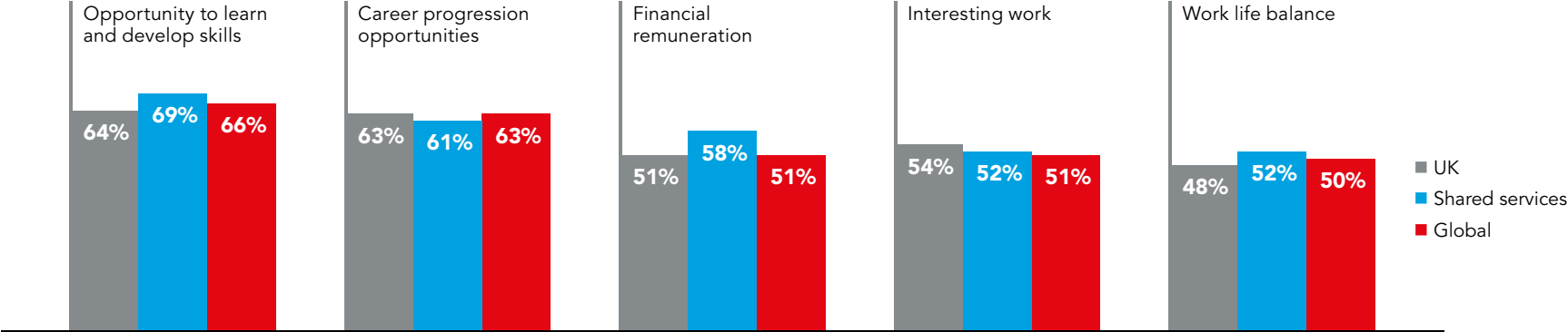


FIGURE 2.5.2: The top 5 factors in shared services respondents' decision to remain with an employer, compared with the global results

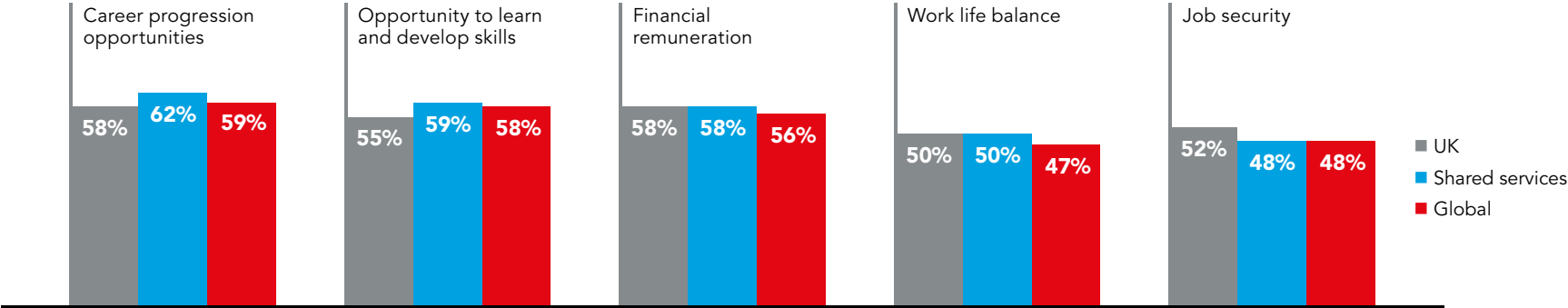
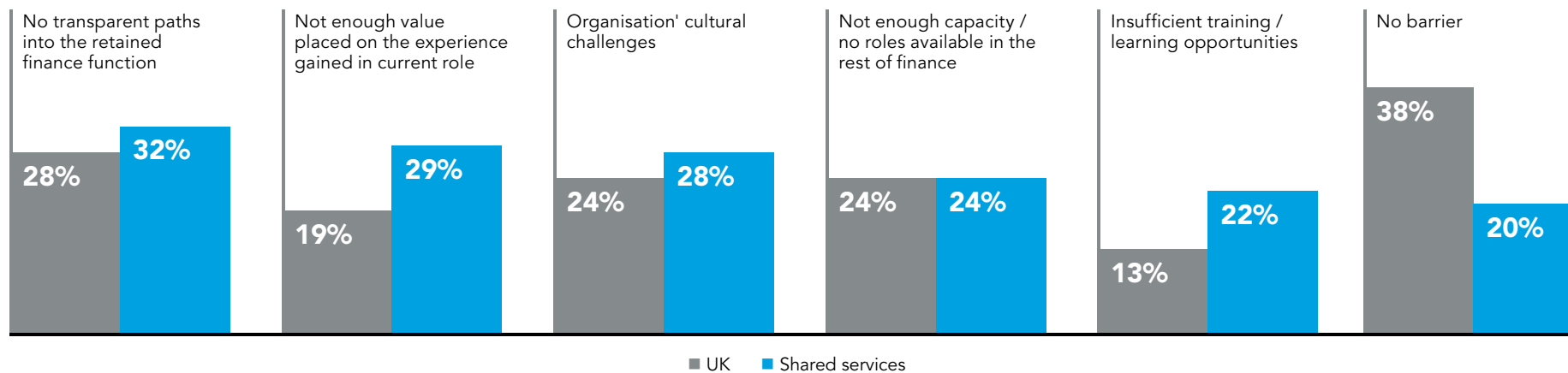




FIGURE 2.6.3: Do you think there are barriers to moving out of shared services, and if so, what are they?



38%

think there are no barriers to moving out of shared services

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