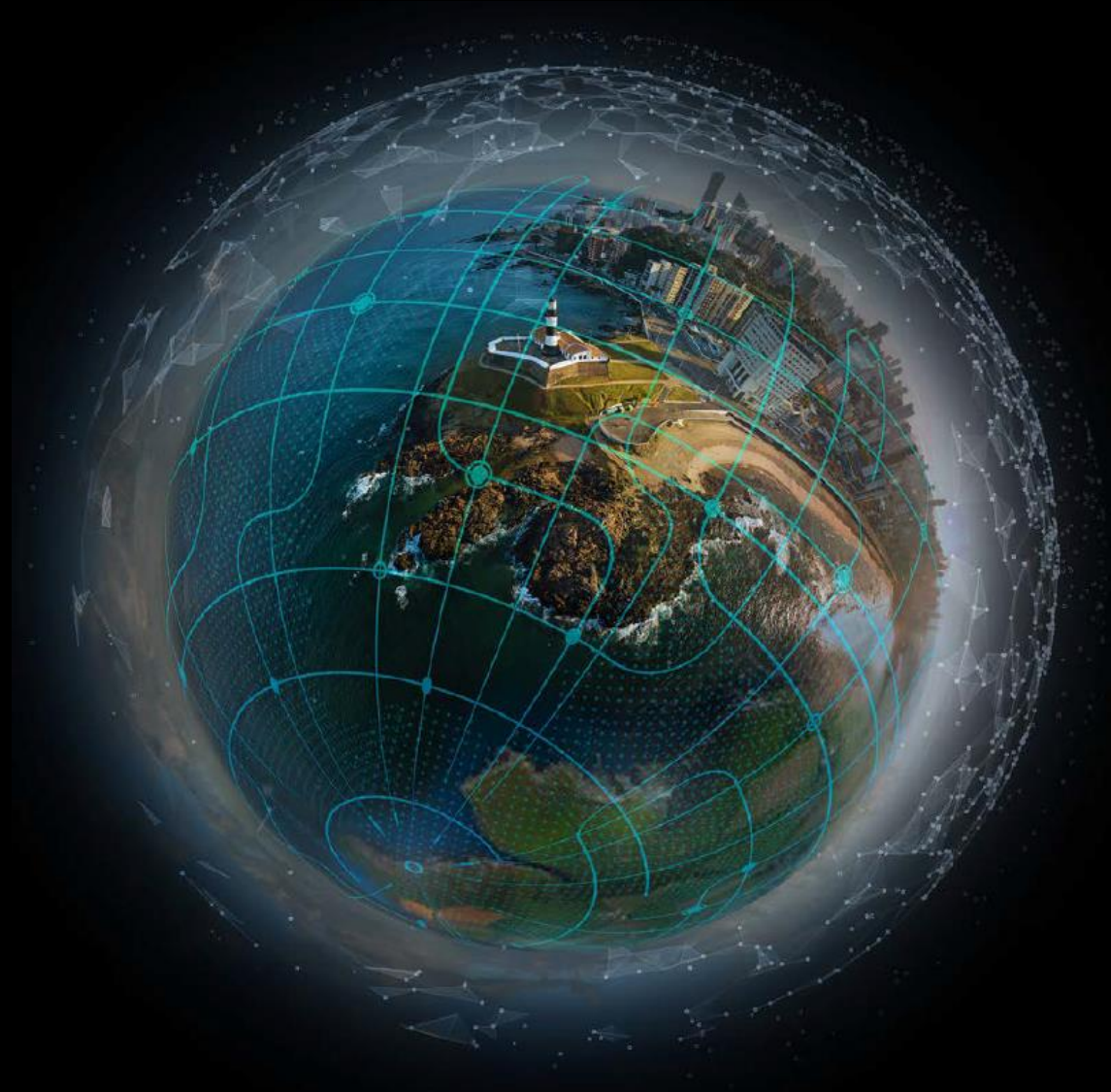# Deloitte.

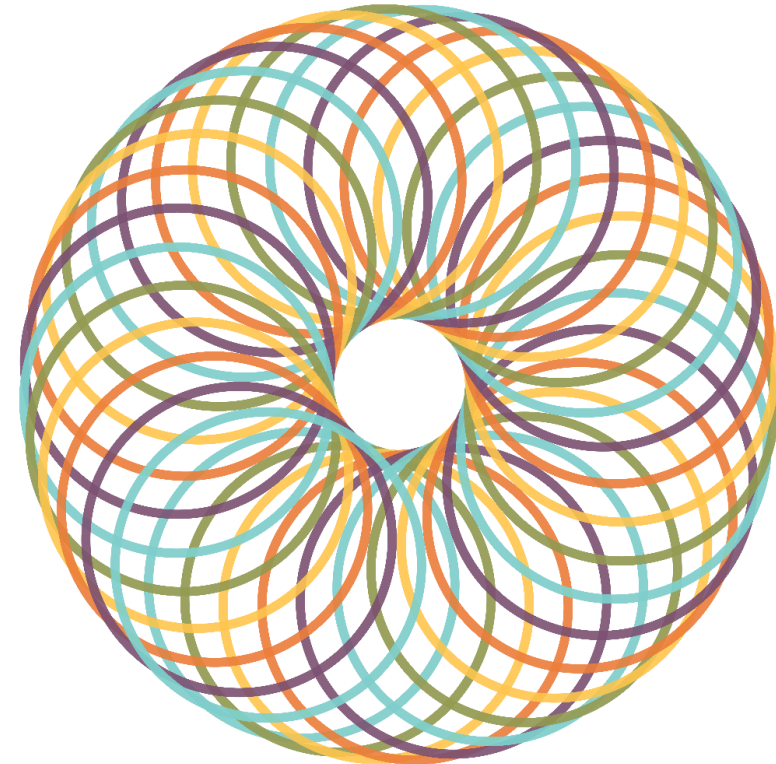**2019 Global Shared Services Survey Report**
11th biannual edition

Foreword

Service delivery models are always evolving. For the world's largest companies, there's an increasing shift to more global, multi-functional models that are expected to provide higher value at lower cost. These shared and global business services constructs are creating an environment where digital capabilities can be rapidly adopted, positioning them as incubators for enterprise-wide digital and operating model transformation.

Results from the 11th biannual Global Shared Services Survey indicate that shared services centers (SSCs) are, in fact, shifting from being a "provider of what they ask for" to a generator of tangible business value—especially as SSCs are witnessing an increased penetration in strategic and interaction heavy functions like customer, sales and marketing support, and procurement.

Companies indicate a new focus on countries like Costa Rica and Mexico—and implementation of on/near-shore models (closer proximity to HQ) are a notable part of companies' location strategy. When evaluating location decisions, the 2019 survey indicates a fivefold increase in respondents considering "labor quality" as a key metric.

Overall, what's clear is that SSC organizations are and will increasingly become more global, complex, and digital, as they seek to provide nimble and efficient services, stronger customer service, and high-impact business outcomes.

Contents

Deloitte's 2019 Global Shared Services survey engaged 379 respondents across nine industries

Respondent information

- Approximately **54%** of the respondents had **at least $5B in revenue**, an **increase of 20% from 2017**, while **24%** of respondents had revenues of **over $25B**, an **increase in 8% points from 2017**

- Close to **50% of the respondents are new** to the survey this year

- **15%** of organizations are **Global Fortune 500** companies

- The top 3 representative sectors, **Retail & Consumer Products**, **Healthcare & Life Sciences,** and **Automotive, Transportation, Hospitality & Services,** accounted for over 47% of respondents

What are the annual revenues of your organization?

% of respondents

Revenue	%
>$25B	24%
$15B-25B	9%
$5B-15B	21%
$1B-5B	26%
<$1B	20%
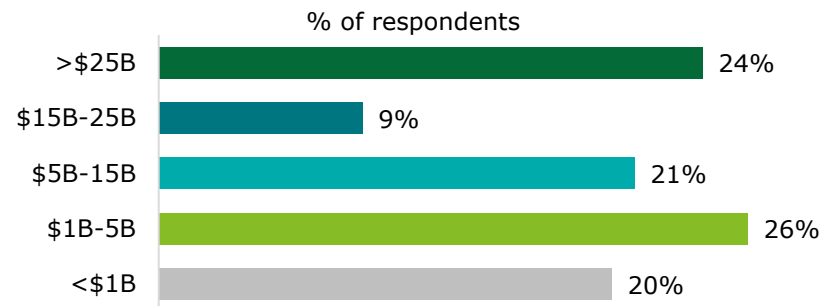
What is your organization's primary industry sector?

- Others **7%**
- Retail & Consumer Products **19%**
- Banking, Insurance & Capital Management **10%**
- Health Care & Life Sciences **15%**
- Power & Utilities **8%**
- Automotive, Transportation, Hospitality and Services **13%**
- Industry Products & Construction **9%**
- Oil, Gas & Chemicals **10%**
- Technology **9%**
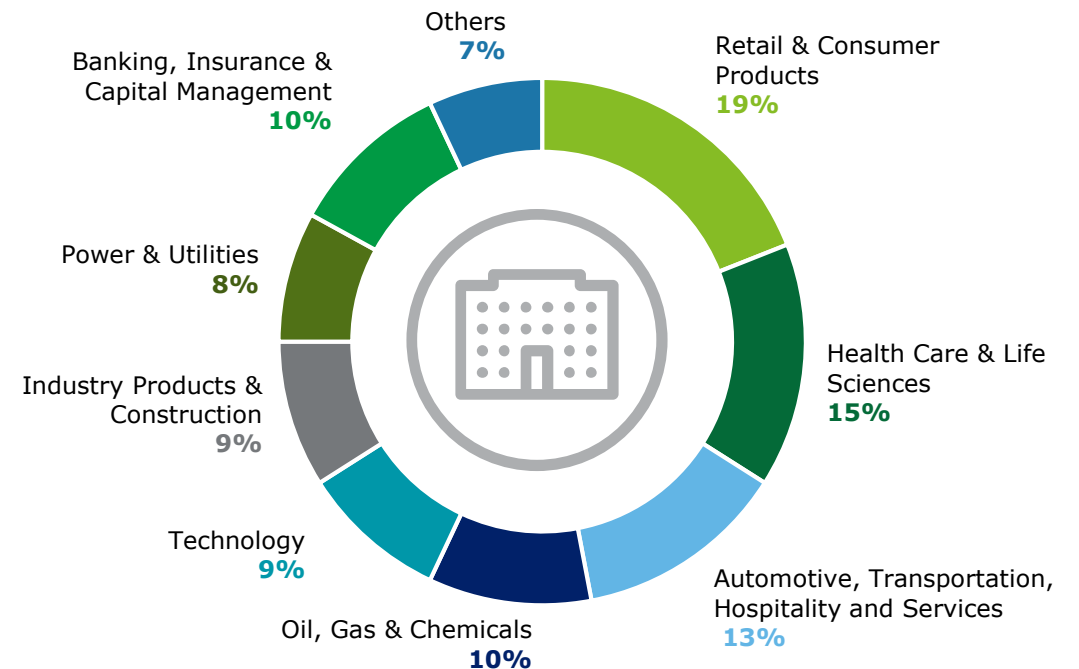
Respondent organizations are headquartered in 35 countries across the globe

Where is your organization's headquarters located?

51% NA

33% EMEA

7% APAC

9% LATAM
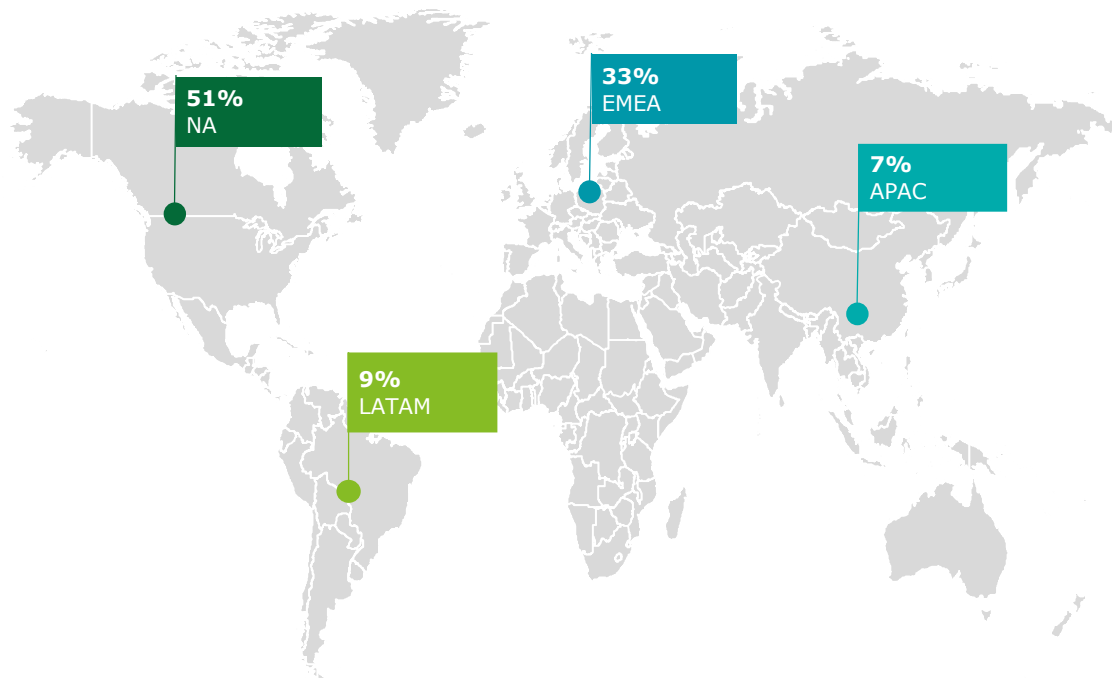
Respondent information

- **58%** of this year's survey respondents were headquartered outside of the United States (and **10%** were based in **emerging countries**)

- More than **two-thirds** of respondents have business operations in either Europe or North America and roughly **three-fifths** have operations in Asia-Pacific and Latin America

- **64%** of the organizations have operations in **more than 1 continent**; 36% have operations in **all represented regions**

In what regions does your organization operate?

% of respondents

Region	%
North America	76%
Europe	71%
Asia Pacific	60%
South America	58%
Middle East	47%
Africa	41%
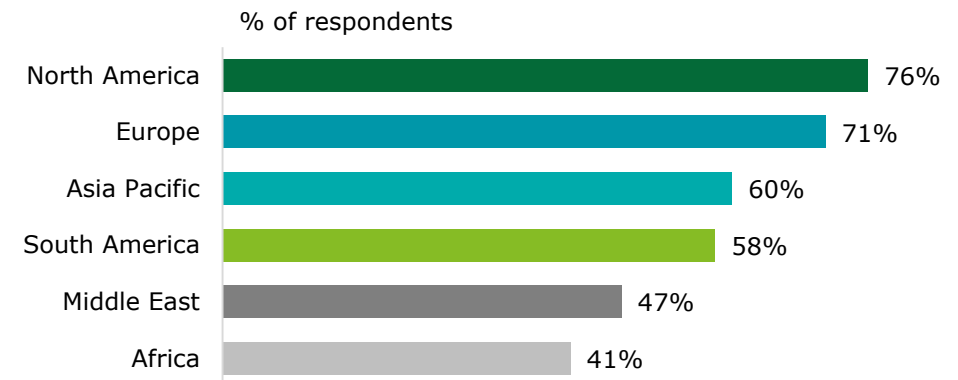
Participants provided data for over 700 Shared Services Centers (SSCs)

How many SSCs does your organization have?

# of SSCs		% of respondents
1		36%
2		16%
3		
4		36%
5		
5+		12%
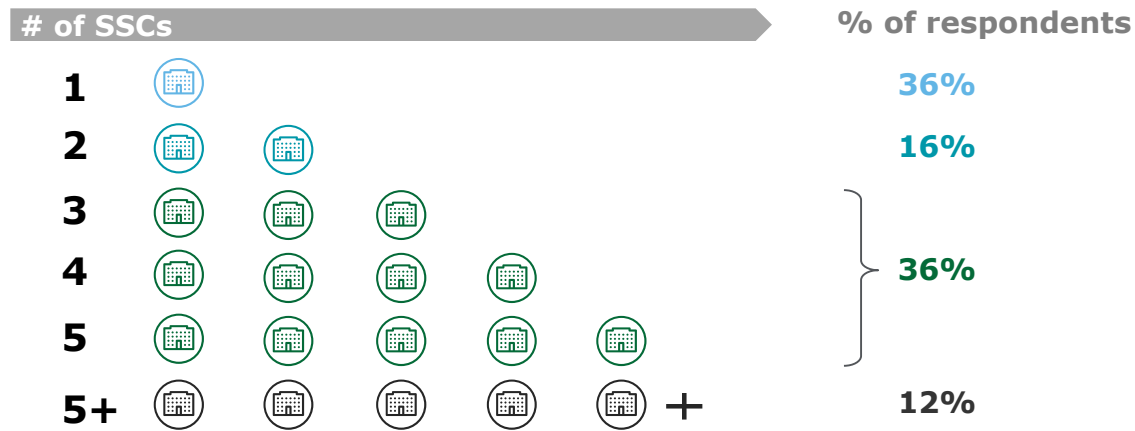
Characteristics of Surveyed SSCs

- **~64%** of the respondents have **more than one SSC** in their organization; This increases to **80%** for firms with annual revenue of **more than $15B**

- The average number of SSCs per company was **~3.1,** which is slightly **lower** than the average **(~3.3)** in **2017** and **2015 surveys**

- Firms with revenue of **more than $15B** have on an average set up **~4.3** SSCs

How many employees are present in your SSC?

# of FTEs		% of total SSCs
Less than 100		52%
101 to 500		35%
501 to 1000		8%
More than 1000		5%
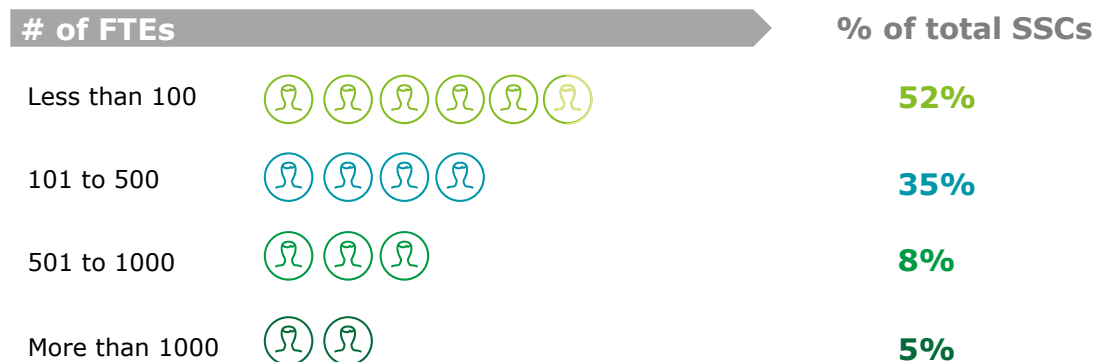
Key findings from this year's survey

Digital Adoption

GBS organizations are **adopting digital** rapidly, thereby positioning themselves as catalysts for **enterprise-wide digital transformation**

Cloud, RPA, or **Single Instance ERP** have been employed by more than 85% respondents

1. Cloud
2. Automation
3. Single Instance ERP

Cost Efficiency

GBS organizations are increasingly expected to provide **higher values at lower cost**

Being **Cost Efficient and Driving Business Value** are top priorities for GBS strategy and investments

Cost Efficiency

Business Value

1

2

GBS Organization Structure

As organizations scale up, **GBS organization structures** and **GPO implementations** become more prevalent

SSC resources have started reporting more to a **GBS leader** than to a functional one

Respondents classified by revenue

% of such respondents

<$5 B — **40%**

Between $5 and $25 B — **57%**

>$25 B — **70%**
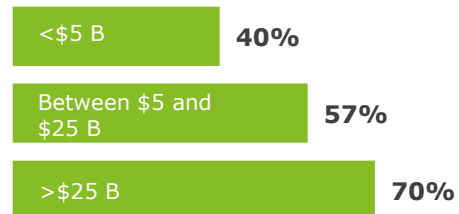
Respondents considering their collection of SSCs/outsourcing partnerships as part of a GBS org

Location Strategy

Organizations are implementing **on/near-shore models** as part of their location strategy

United States
India
Mexico
Costa Rica
Poland
1 2 3 4 5

*Top 5 preferred new SSC location for **NA-based firms***

Argentina
Colombia
China
Philippines
India
1 2 3 4 5

*Top 5 preferred new SSC location for **LATAM-based firms***

India
Poland
Spain
UK
Malaysia
1 2 3 4 5

*Top 5 preferred new SSC location for **EMEA-based firms***
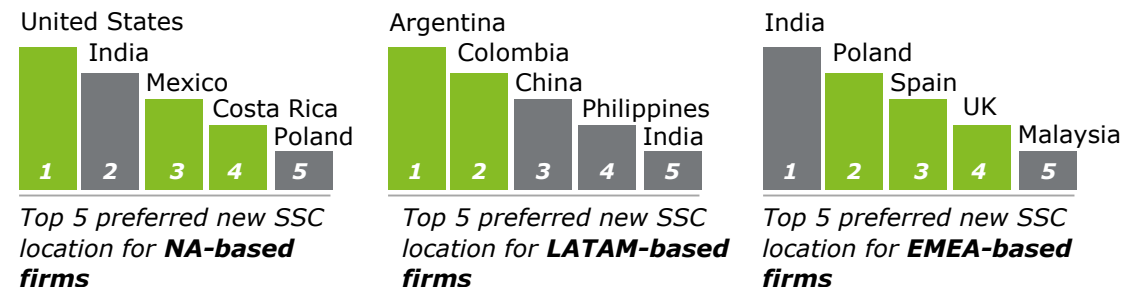
Geography and Organization

Observations on geography and organization

1 Global (serving 2+ continents) and regional (serving 1 or 2 continents) service delivery is the preferred model for companies that plan to set up new SSCs and is more prevalent among larger companies (>$25B in revenue)

3 The majority of respondents have SSCs that cover a global scope of services and 16% are dedicated to global delivery irrespective of region

5 Low cost, expertise, and staffing flexibility are the top reasons for businesses to opt in to the SSC model, while poor quality, proximity, and responsiveness are the leading reasons to opt out

2 SSCs serving multiple geographies (3+ continents) continues to increase since 2015

4 While India continues to be a preferred location for offshoring, companies are gravitating toward near-shore locations in Mexico & Costa Rica for North America, Argentina & Colombia for LATAM and Poland, Spain & UK for Europe; this trend is also witnessed among companies that have global operations

What is the current and intended geographic coverage of SSCs?

Do your organization's SSCs provide support to regional operations, global operations, or both?
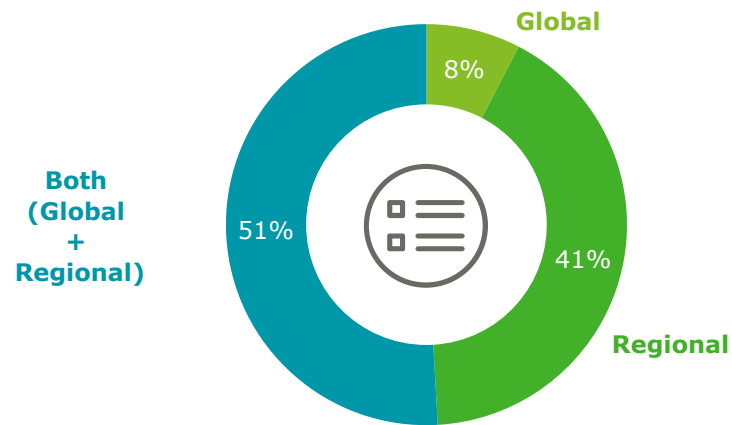
If you're establishing a new SSC, would you like it to provide support regionally or globally?
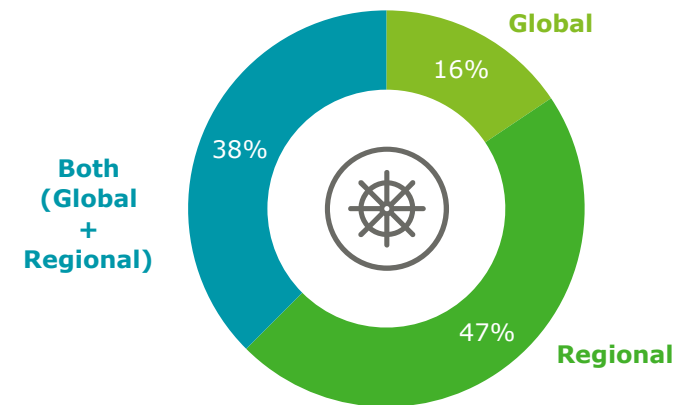
- **59%** of respondents' SSCs have global coverage. This number is even higher (**70%**) for firms with annual revenue of more than $25B

- **"Global only"** geographic scope **doubles** to 16% (from 8%) for new SSCs, indicating an increasing preference to move directly to a global delivery model

Where are the SSCs located and which regions are supported by them?

Where are your organization's SSCs located?

- **12%** Mexico
- **45%** USA
- **10%** Costa Rica
- **13%** UK
- **18%** Poland
- **22%** India
- **18%** China
- **16%** Spain
- **11%** Philippines
- **12%** Argentina

Top 5 preferences
6th – 10th preferences

# of SSCs: 722
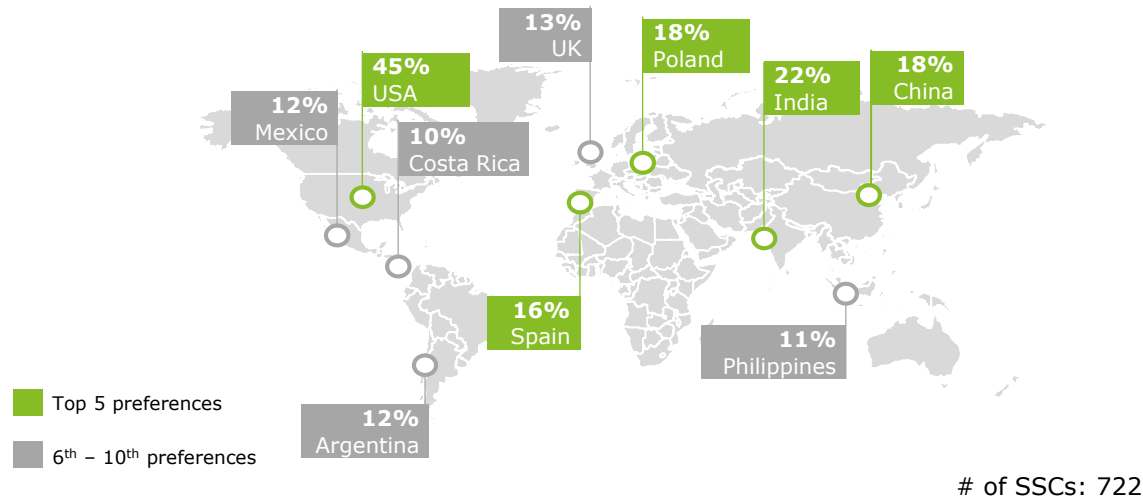
- **USA** tops the list for existing SSC locations followed by **India** and **Poland**
- USA and Poland are preferred due to **proximity to headquarters** and **better regulatory/legal** understanding of the respective markets
- **India** remains a relatively **low-cost option** and continues to be one of the more popular SSC locations due to labor availability and language capabilities

How many regions are supported from each of your SSCs?

Local: A single country only — 22%

Global: 3 or more continents — 27%

Regional & Multi-Regional: Across 1 or 2 continents — 51%

# of SSCs: 722

Global centers
- 2015: 19%
- 2017: 21%
- 2019: 27%

Regional & Multi-regional centers
- 2015: 59%
- 2017: 46%
- 2019: 51%

Local centers
- 2015: 22%
- 2017: 33%
- 2019: 22%
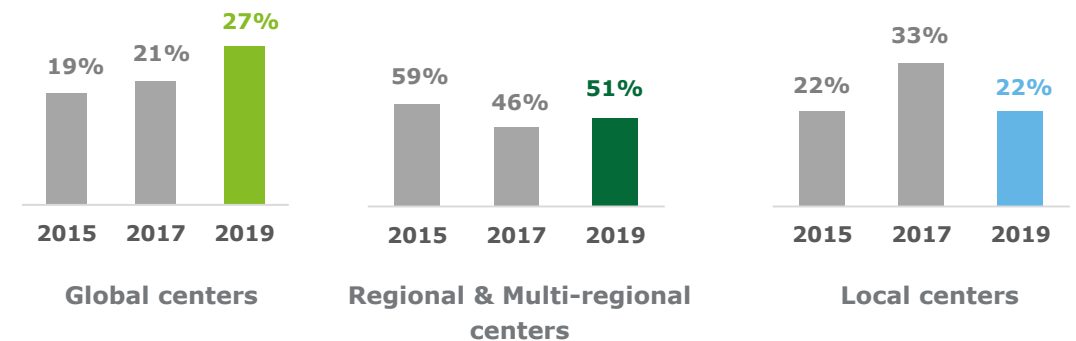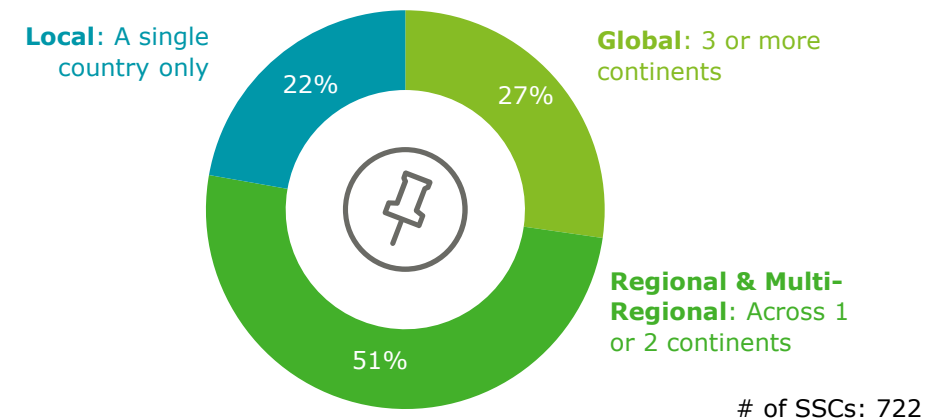
What are the preferred locations for new or relocated SSCs?

What are the top locations you are considering or would consider for a new SSC location or SSC relocation?

10% Poland

15% USA

8% Mexico

9% Costa Rica

18% India

7% China

7% Malaysia

7% Spain

7% Colombia

7% Philippines
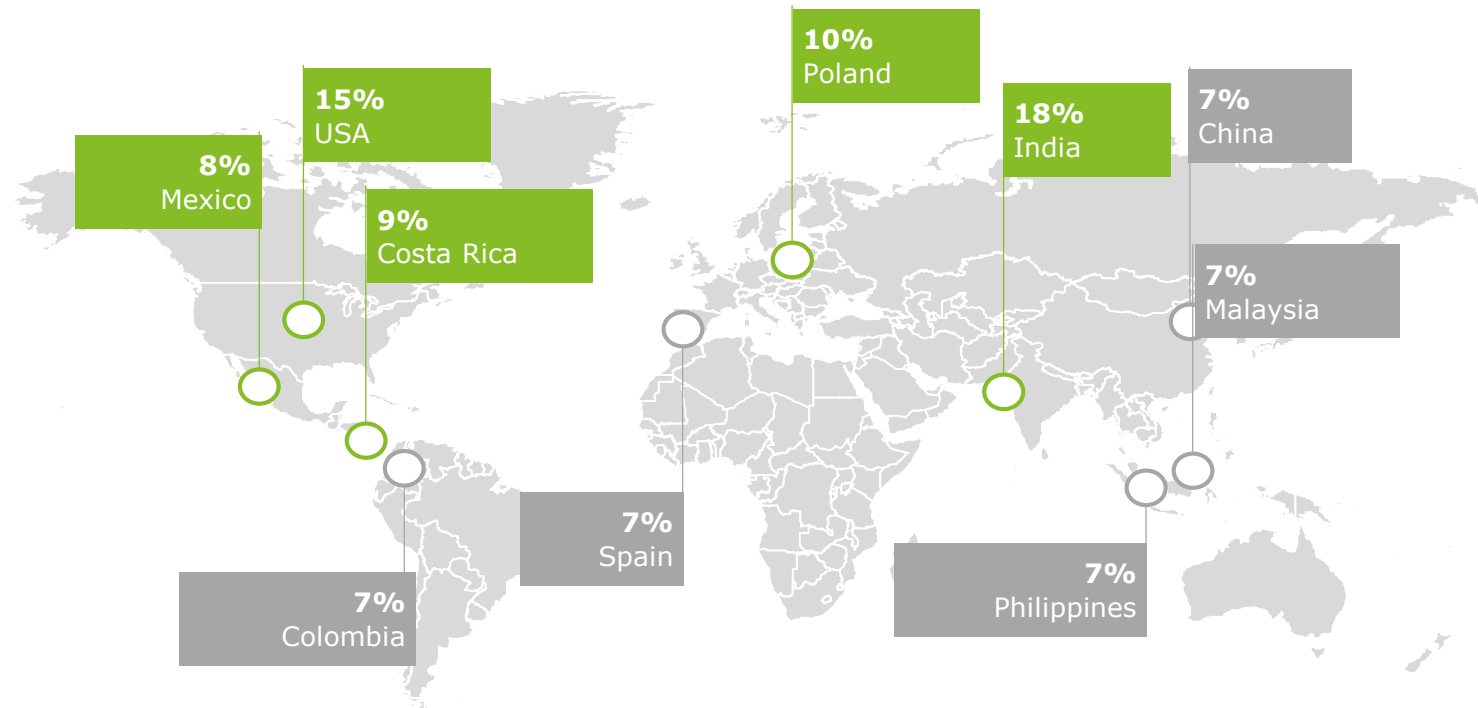
■ Top 5 preferences   ■ 6th – 10th preferences

- **India and USA** are the preferred destinations for setting up new SSCs, which is consistent with prior surveys

- **Costa Rica** and **Mexico** are new to the top 5 SSC location preferences in 2019; **Colombia** (LATAM) is another new entrant in the top 10

- Apart from labor cost, expertise is a critical metric to evaluate **Service Delivery deployment strategy**

What are the metrics used to evaluate locations for new or relocated SCCs?

What are the critical metrics to evaluate Service Delivery deployment strategy?

Labor arbitrage

Labor arbitrage still remains the top parameter to consider while deciding on a SSC location strategy.

Expertise/labor quality

A **fivefold increase** in respondents measuring **labor quality** as a metric, in considering a location for setting up a new SSC (34 percent in 2019; 7 percent in 2015)

Regulatory/legal understanding

Familiarity with regulations & legal norms plays a vital role in an organization's preferred location strategy for setting up SSCs

Proximity to headquarters

Firms also consider **proximity to headquarters** while setting up new SSCs, to leverage **similar time zones** and **ease of travel**

What are preferred locations for new SSC or SSC relocation (based on HQ locations or global operations reach)?

What are the top preferred SSC locations (based on HQ location)?

Decreasing order of preference →

NA	USA	India	Mexico	Costa Rica	Poland
LATAM	Argentina	Colombia	China	Philippines	India
EMEA	India	Poland	Spain	UK	Malaysia

What are the top preferred SSC locations for firms with global operations?

Decreasing order of preference →

2019	India	Poland	Philippines	Malaysia	Costa Rica
2015	USA	India	Poland	Philippines	Malaysia

- Organizations are implementing **on/near-shore model** as part of their location strategy
- Preferred SSC locations (highlighted in green above) are near the HQ for NA, LATAM, and EMEA based firms
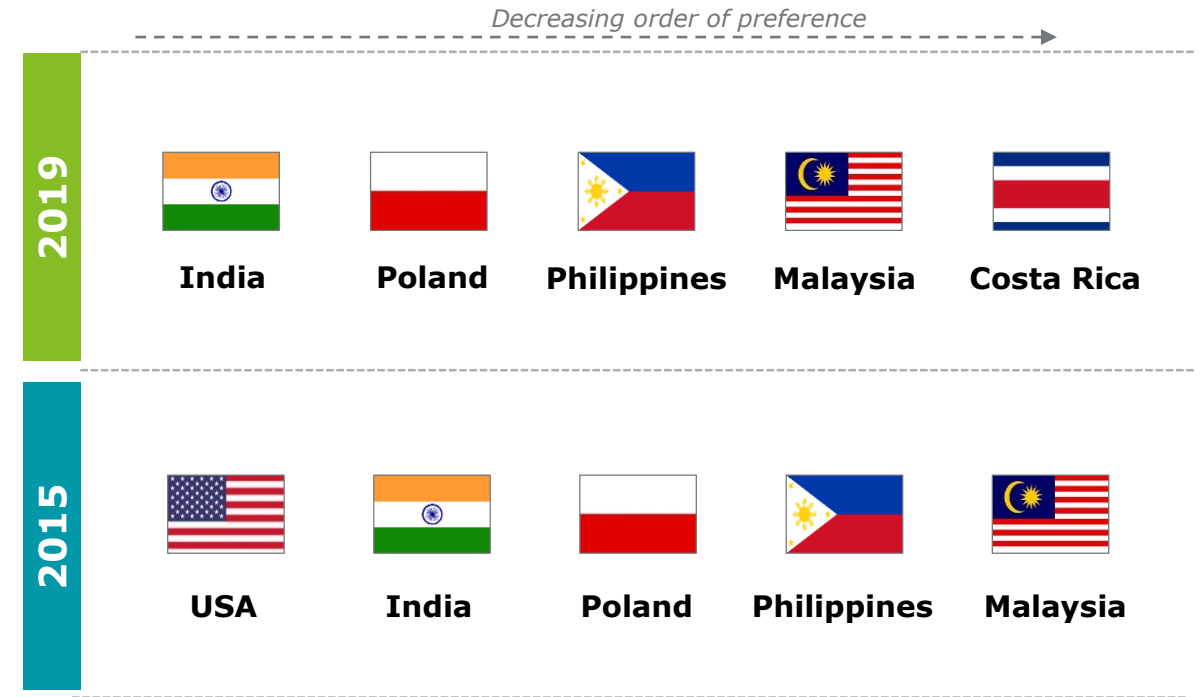
- Firms with **global operations** choose **established** SSC locations with **labor cost arbitrage** opportunities and scale
- India, Poland, and the Philippines remained preferred locations from earlier surveys

What are the factors impacting opting-in (or out) from using SSCs?

What are the reasons and/or perceptions that cause business units/segments to choose to opt-in?

% of respondents →

Factor	%
Lower costs	55%
Expertise	34%
Flexibility in staffing	33%
Access to technology	26%
Infrastructure/larger scale	24%
Higher quality	24%
Higher talent	19%
Wider operating model change	15%
Internal/political pressure	13%
Greater geographic reach	10,1%
Others*	0,8%

What are the reasons and/or perceptions that lead to business units/segments choosing to opt-out?

% of respondents →

Factor	%
Poor quality	33%
Not able to support the business remotely	25%
Lack of service responsiveness	25%
Higher costs	20%
Lack of flexibility	19%
Not able to drive mandate/scope of SSC	12%
Others**	2%

- The **top three reasons** to opt in remain **consistent** with **earlier surveys** (2015, 2017): **low costs** remains the top factor for organizations **across revenue sizes**.

- 64% respondents have given at least 1 of the top 3 reasons to opt-in

*Others include forced harmonization of processes and operational excellence
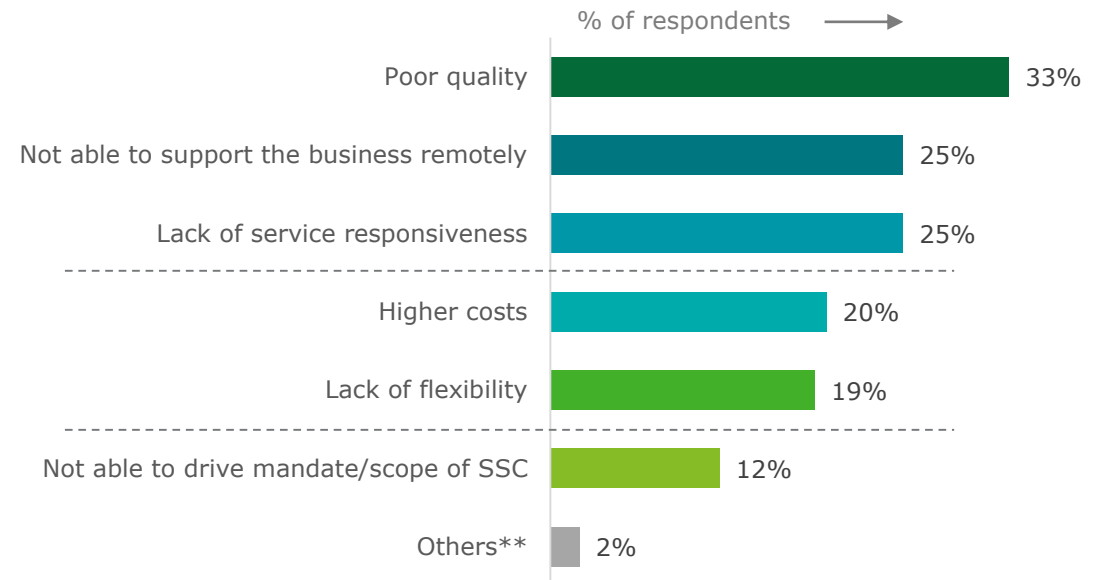
- The **top three reasons** to opt out remain consistent with the earlier surveys (2015, 2017): poor quality, inability to support business remotely, and lack of service responsiveness.

- 49% respondents have given at least 1 of the top 3 reasons to opt out

**Others include difficulty in integrating legacy technology and poor cost efficiencies

Shared Services Scope

Observations on SSC scope

1 All functions surveyed report potential for over 60% of FTEs in a shared delivery model

3 Finance, HR, and IT functions continue to be the most commonly implemented functions in shared delivery models with customer being a new entrant to the top five this year

5 CoEs are being increasingly leveraged for knowledge-intensive and specialty functions like engineering services
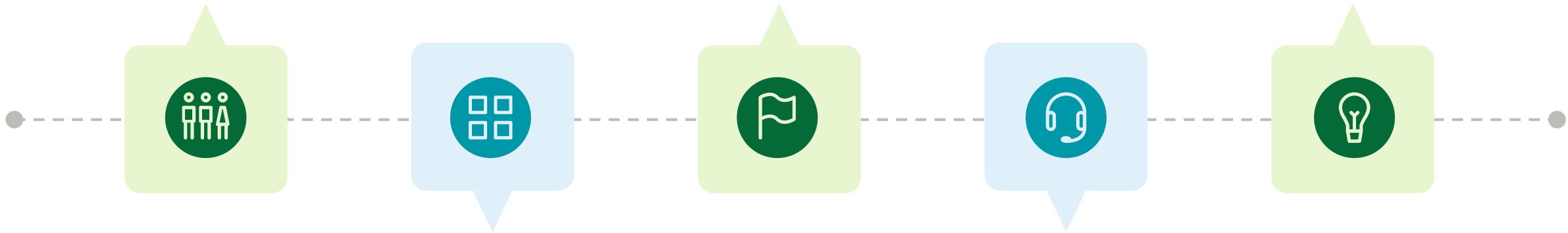
2 The implementation of multi-functional SSC models continues to increase overall and is much more prevalent for large organizations

4 In general, SSCs are witnessing an increased penetration in strategic/interaction heavy functions like customer, sales and marketing support, and procurement

How many functions are performed in SSCs?

>10 Functions 2%

6-10 Functions 12%

3-5 Functions 32%

1 Function 37%

2 Functions 17%

% of total SSCs captured in survey

46% 2019

31% 2015

20% 2013
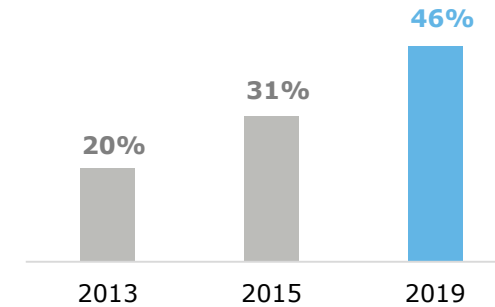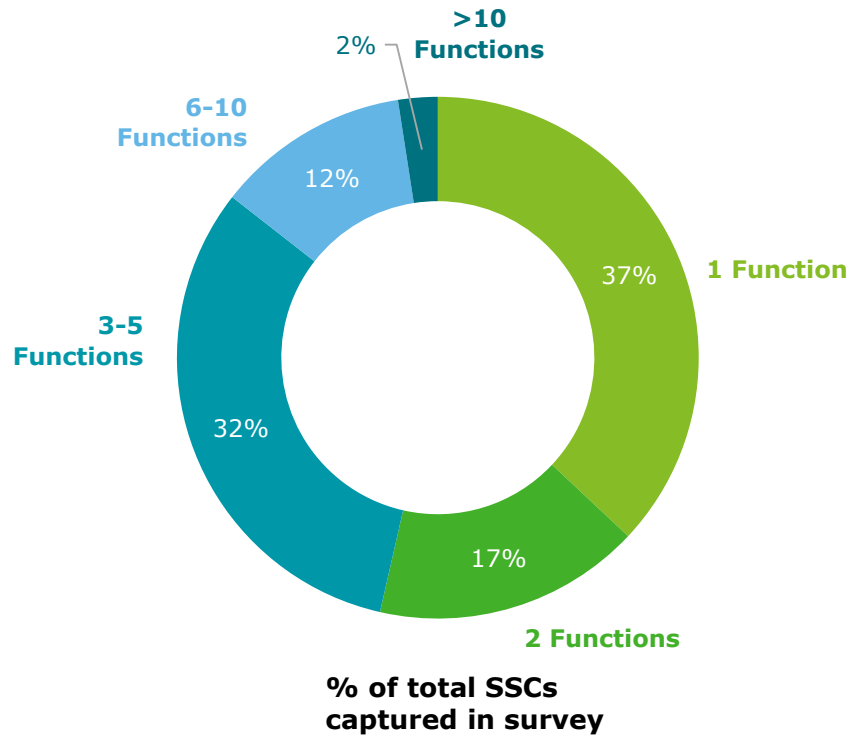
% of SSCs with more than three functions

- **Multi-functional SSCs** continue to be **most prevalent** within the survey, with **63%** of total SSCs captured in the survey supporting two or more functions within the same center

- **83% of the respondents** indicate that they plan on **increasing the number of functions** in SSCs within the next 3-5 years

- 2019 survey results indicate that there has been an increase of **48%** in SSCs that support **more than three functions** from the same center as compared to 2015

Which of the following functions are performed via shared services in your organization—including both transactional and knowledge-based centers (COEs)?

% of respondents →

	2017	2015
Finance	89%	88% (+1%)	91%
Human Resources	63%	63% (0%)	66%
Information Technology	47%	53% (-6%)	52%
Procurement	42%	37% (+5%)	39%
Customer Service/Contact Center	40%	30% (+10%)	34%
Tax	34%	32% (+2%)	39%
Sales & Marketing	23%	17% (+6%)	15%
Supply Chain/Manufacturing Support	20%	15% (+5%)	18%
Legal	16%	15% (+1%)	20%
Real Estate & Facilities Management	16%	19% (-3%)	20%
Engineering Domain	7%	6% (+1%)	8%
R&D	4%	6% (-2%)	9%
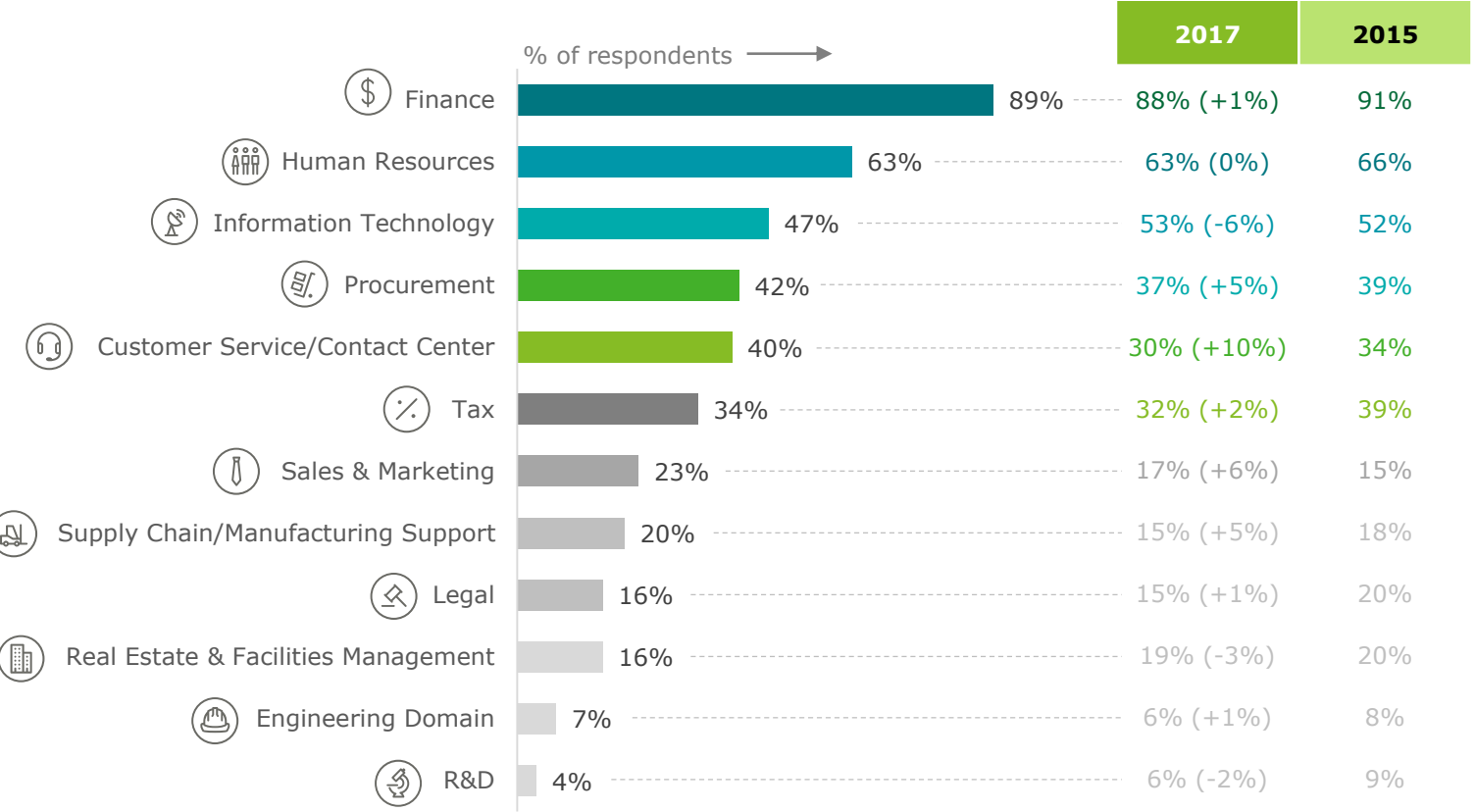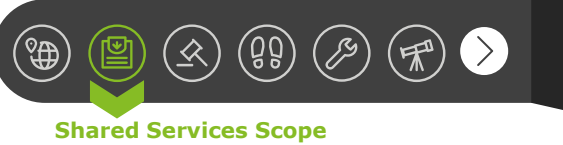
- The traditional **big three GBS functions**—Finance, HR, and IT—are still the most predominant on offer from survey participants

- Deployment of **strategic and interaction-heavy functions** (such as procurement and customer service) demonstrates "upstream" growth in scope

- **Procurement** (14% increase over 2017), **Customer Service** (33% increase since 2017), **Sales & Marketing** (35% increase over 2017) and **Supply Chain/Manufacturing Support** (33% increase since 2017) have seen largest increases

When a function is consolidated, how are the full-time equivalents (FTEs) distributed?

Function	Local	Non-local
Finance	26%	74%
Human Resources	36%	64%
Information Technology	19%	81%
Procurement	27%	73%
Customer Service/Contact Center	26%	74%
Tax	14%	86%
Supply Chain/Manufacturing Support	36%	64%
Sales Administration	23%	77%
Legal	13%	87%
Real Estate/Facilities Management	20%	80%
Marketing Insight & Support	14%	86%
Engineering Domain	23%	77%
R&D	25%	75%

■ Local ■ Non-local (Corporate, low-cost SSC, high-cost SSC, Outsourced)

- **Less than 36%** of the work remains local across the spectrum of functions, as compared to 2015 when 40% of the work remained local

- Specialty areas such as Tax, Legal, and Marketing have been heavily consolidated with less than **20%** of the work delivered locally

- The trend for **Tax** and **Legal** is a consistent trend since the 2013 survey

- **Finance** organizations are reporting nearly **75% of FTE** in shared delivery models

- All functions have over **60% of FTEs in a business unit agnostic**, e.g., shared **delivery model**

What percentage of the total FTEs (approximately) are located in the local business, at Corporate, in low-cost SSC, in high-cost SSC, or outsourced?

Function	Local Business	Corporate	Traditional SSC	CoE	Outsourced
Finance	26%	20%	33%	14%	8%
Human Resources	36%	21%	24%	14%	4%
Information Technology	19%	23%	26%	16%	16%
Procurement	27%	30%	25%	12%	5%
Customer Service/Contact Center	26%	10%	40%	14%	10%
Tax	14%	32%	32%	14%	9%
Supply Chain/Manufacturing Support	36%	22%	20%	13%	7%
Sales Administration	23%	18%	31%	23%	6%
Legal	13%	43%	23%	16%	5%
Real Estate/Facilities Management	20%	29%	25%	16%	11%
Marketing Insight & Support	14%	36%	14%	31%	5%
Engineering Domain	23%	24%	39%	10%	4%
R&D	25%	23%	6%	46%	0%

Legend: ■ Local Business ■ Corporate ■ Traditional SSC ■ CoE ■ Outsourced

- Maximum leverage of **SSCs/Outsourcing** are reported by respondents in the **Customer Service/Contact Center function**

- **R&D** has the highest percentage of FTEs deployed from **COEs**, among other functions

- As compared to 2015, the percentage of FTEs in **Marketing Insights and Support** located in CoEs has increased by **2.5 times**

What percentage of the organization's operating revenue is served by your SSCs/COEs?

Function	Less than 25%	Between 25% and 49%	Between 50% and 74%	Between 75% and 99%	100%
Finance	15%	12%	13%	33%	25%
Human Resources	33%	16%	10%	20%	21%
Information Technology	9%	11%	20%	21%	30%
Procurement	32%	24%	1%	16%	26%
Customer Service/Contact Center	31%	12%	13%	28%	16%
Tax	30%	13%	1%	21%	30%
Supply Chain/Manufacturing Support	44%	17%	14%	3%	22%
Sales Administration	42%	9%	18%		12%
Legal	43%	4%	7%	18%	29%
Real Estate/Facilities Management	21%	14%	10%	28%	28%
Marketing Insight & Support	27%	15%	42%	4%	12%
Engineering Domain	50%	1%	14%	7%	14%
R&D	33%	0%		33%	33%

Legend: ▇ Less than 25% ▇ Between 25% and 49% ▇ Between 50% and 74% ▇ Between 75% and 99% ▇ 100%

- The survey indicates that **five functions** (as compared to nine in 2015) have been **consolidated over 75%** by more than 50% respondents; this is led by Finance, R&D, Real Estate/Facilities Management, Information Technology, and Tax

- The **least** consolidated functions are **Engineering** and **Supply Chain/Manufacturing Support**

- >**30% respondents** serve **100%** of their organization's business units/segments through **Information Technology, Tax, and R&D SSCs/COEs**

Global Shared Services Governance

Observations on SSC governance

1 Organizations indicate "being cost efficient" and "driving business value" as the top two prime factors of consideration when making strategy and investment decisions for their SSC or GBS model

3 Similar to multi-functional models, larger companies are more likely to have Global Process Owners (GPO) in place. GPOs are driving enterprise value through continuous improvement and are playing a key role in enhancing tools/systems

5 As the organization matures, the adoption of GBS organization structure increases and resources start reporting to a global leader rather than to a functional one
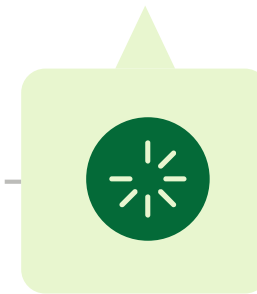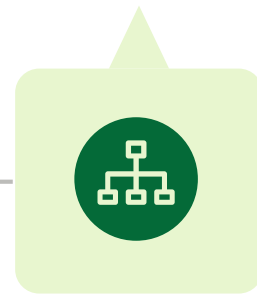
2 Benefits from multi-functional models vary according to company size. Smaller organizations are principally focused on leveraging scale and agility while larger organizations are prioritizing continuous improvement and controls

4 While organizations continue to expand the use of multi-function models, geographic scope, and GPO adoption, they are still figuring out chargeback strategies as most companies rely on traditional models based on headcount and volume of services

How are Shared Services managed across your organization?

Do the resources within your organization report to a global head or their respective functions?

Others
- **2019:** 9%
- **2017:** 7%

Respective functions
- **2019:** 41%
- **2017:** 41%

Head of GBS/Shared Services
- **2019:** 50%
- **2017:** 52%

2017
2019

Do you consider your collection of SSCs and outsourcing partnerships to be part of a GBS organization?

% of respondents responding "yes"

47% 40%   41% 57%   72% 70%

Revenue less than $5B   **Revenue between $5 & $25B**   **Revenue greater than $25B**

■ 2017 ■ 2019
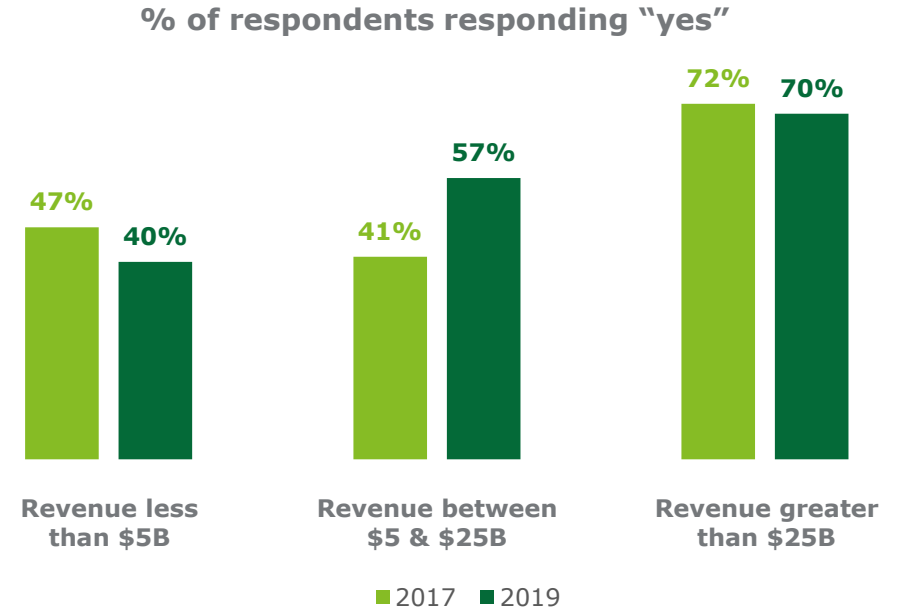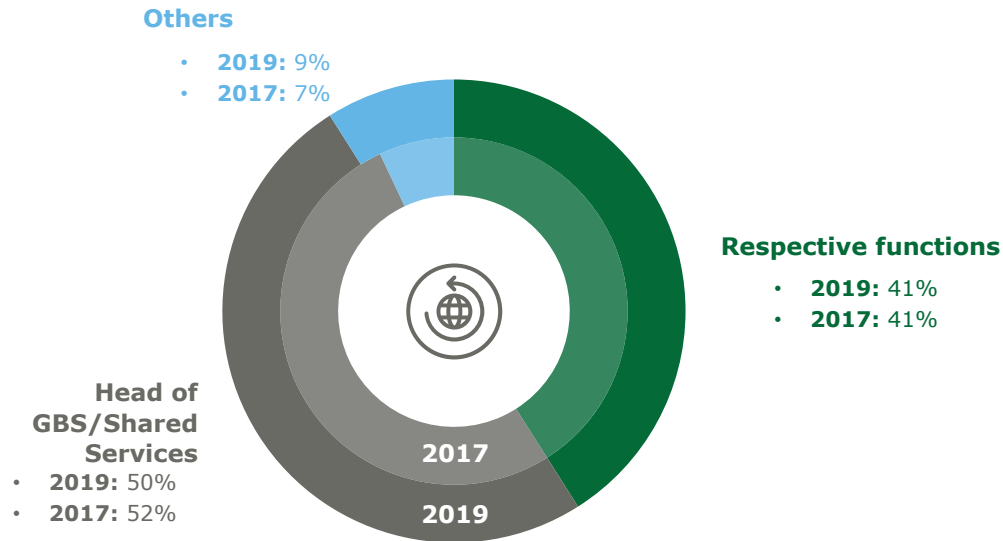
- Resources in majority (~50%) of the shared service organizations, across varying firm sizes by revenue, report to a **GBS leader** as opposed to a **functional leader.** The trend is similar to the 2017 survey.

- Organizations with annual revenue higher than **$25B** have the **highest adoption rates** of a GBS organization structure (70%)

- Overall, **~52%** of organizations consider their collection of SSCs and outsourcing to be a **part of GBS organization**

On a scale of 1 to 5, with 5 being most important, which factors do you consider when making decisions regarding your Shared Services or GBS strategy and investments?

	2017 Ranking (Score)	2015 Ranking
Being cost efficient — 2,50	#1 (2.8)	#1
Driving business value — 2,46	#2 (2.7)	#2
Overall business strategy and plans — 1,79	#4 (1.6)	N/A*
Achieving speed — 1,62	#5 (1.2)	#4
Developing capabilities — 1,62	#3 (1.7)	#3
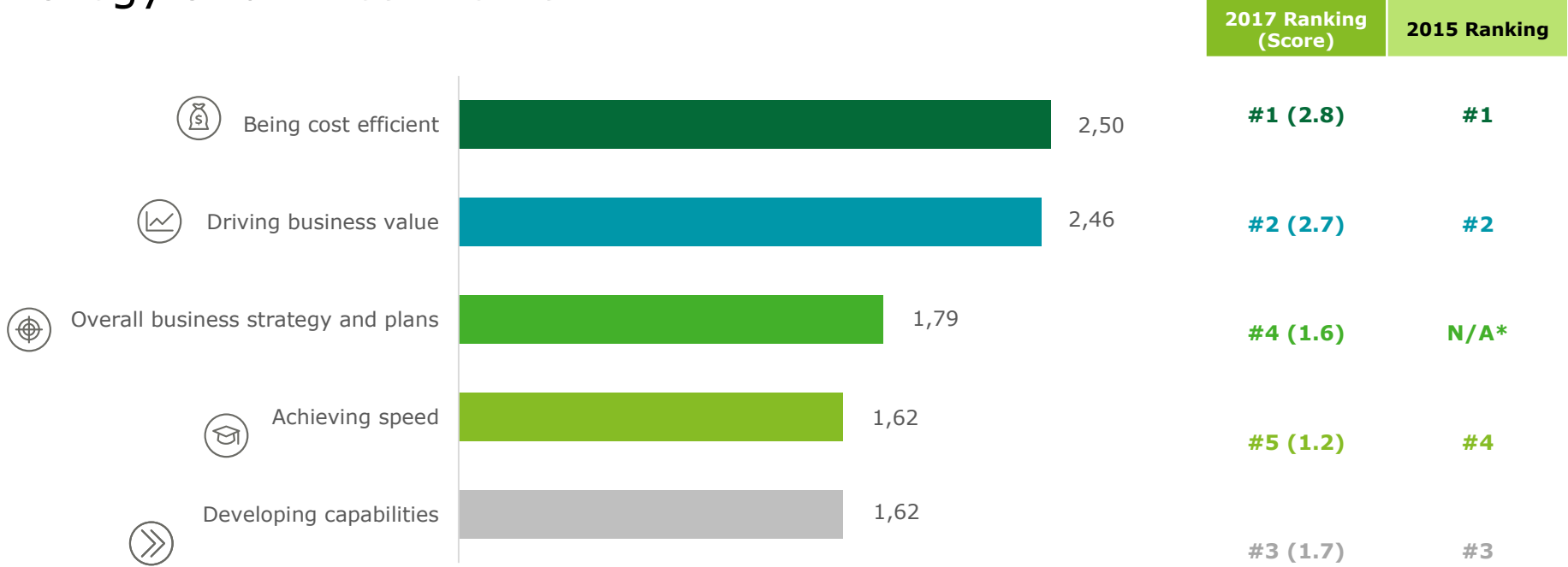
- Similar to previous editions of the survey, when making strategy and investment decisions for their SSC or GBS model, respondents consider "being cost efficient" and "driving business value" as the top two prime factors of consideration
- "Achieving speed" has gained in average score and ranking from the 2017 survey, rising to the 4th position in the list of factors, and witnessing an increase in the average score by 35% from 2017's respondents' preference

* The category was not part of 2017 survey

Do you plan to shift to a multi-functional model?

Do you have plans to shift to a multi-functional model? If so, when?*

Why have you opted against using a multi-functional model?

Tried, did not work 7%

Yes, but no timeframe 18%

Yes, in next 3-5 years 11%

Yes, in next 1-2 years 13%

No Plans 51%
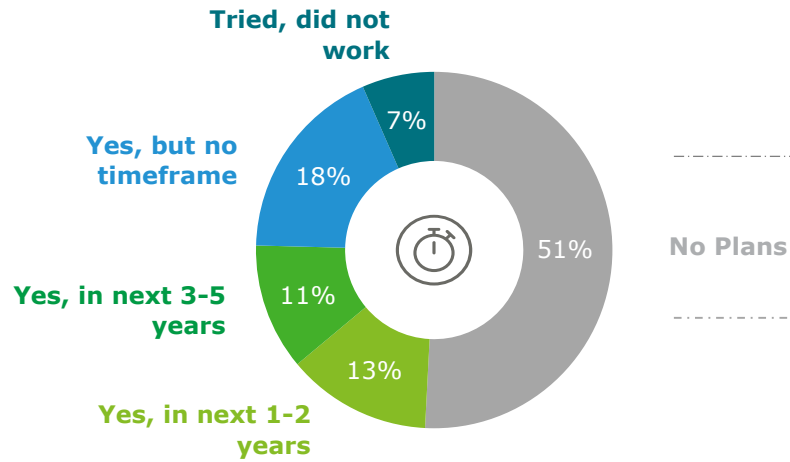
*# of respondents are the ones who have not opted for multi-functional model (~30% of the total)

52% of respondents indicated they were **not ready for end-to-end process execution**

34% said **lack of leadership support** was the major factor for opting against multi-functional model

25% said **maintaining connections with functional priorities** was the major challenge

7% said **difficulty in sourcing functional talent** impeded expansion of functional scope

- Of the organizations that have not yet opted for a multi-functional model, **51%** of the organizations do not plan to shift to a multifunctional model whereas **42%** of the organizations, across revenue sizes, plan to shift to a multi-functional model, with more than half of them planning to shift within next 5 years
- **81%** of small/medium-sized firms with revenue less than $15B have not deployed an **end-to-end multi-functional** model
- **Other challenges** faced by respondents in shifting to a multi-functional model are absence of a scaled business offering and lack of resources

What have been the benefits of moving to a multi-functional model?

Benefit	Significant benefit	Some benefit	No benefit
Agility to deliver cost-effective back office services as the business changes	53%	41%	7%
Common approach to continuous improvement	52%	40%	8%
Shared methods & tools	37%	54%	8%
Optimized/shared management roles	31%	60%	9%
Improved controls	44%	46%	10%
Cross-functional end-to-end process improvement	40%	48%	13%
Lower cost or optimized labor pool	37%	51%	13%
Shared governance structure	31%	57%	13%
Lower location and infrastructure costs	38%	48%	14%
Ability to gain synergies and take on new acquisitions	38%	47%	16%
Improved vendor management capability	23%	54%	23%
Cross-functional analytics and/or data governance	25%	49%	25%
Improved career models	17%	56%	27%

■ Significant benefit ■ Some benefit ■ No benefit

- **75%** respondents with a multi-function model have **benefited** across all parameters such as lower costs, improved controls, continuous improvement, etc.

- **Top benefits** from **multi-functional models** are
  - Agile & cost-effective back office support
  - Use of common approach for continuous improvement
  - Shared methods & tools

What have been the benefits of moving to a multi-functional model (depending on firm size)?

Year	2019		2017	
Size of company based on annual revenue	**Top 3 benefits of moving to a multi-functional model**	**Percentage Respondents**	**Top 3 benefits of moving to a multi-functional model**	**Percentage Respondents**
Less than $5B (Small-size firms)	• Shared methods and tools	94%	• Shared methods and tools	95%
	• Agility to deliver cost-effective back office services	92%	• Shared governance structure	95%
	• Optimized/shared management roles	91%	• Optimized/shared management roles	95%
Between $5B & $15B (Mid-size firms)	• Optimized/shared management roles	100%	• Shared methods and tools	100%
	• Agility to deliver cost-effective back office services	97%	• Lower cost or optimized labor pool	100%
	• Shared methods and tools	90%	• Optimized/shared management roles	100%
Greater than $15B (Large-size firms)	• Common approach to continuous improvements	98%	• Shared methods and tools	100%
	• Improved controls	93%	• Lower cost or optimized labor pool	96%
	• Agility to deliver cost-effective back office services	93%	• Optimized/shared management roles	96%

- **Agility to deliver cost-effective back office services** emerged as one of the top benefits realized by all types of organizations
- **Shared methods and tools** and **Optimized/shared management roles** are among the top benefits for small and medium-sized firms

Who owns Shared Services processes and what roles do they play?

Have you adopted Regional or Global Process Owners as SSC/GBS governance structure?

- **57%** — Revenue less than $5B
- **66%** — Revenue between $5 & $25B
- **77%** — Revenue greater than $25B
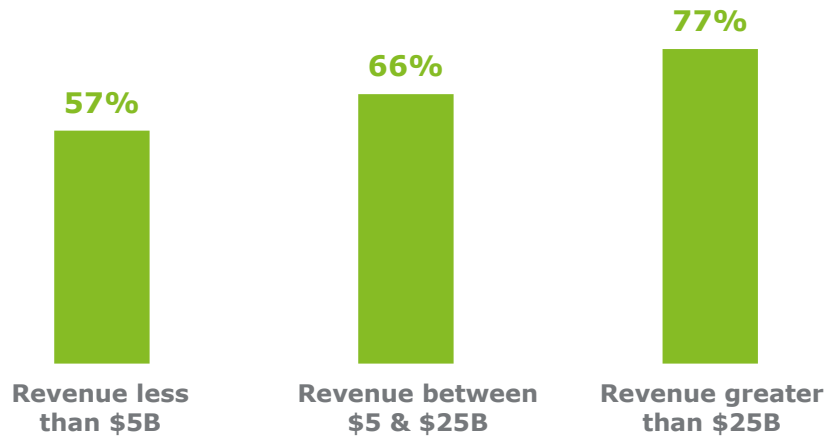
- **77% respondents** from firms with revenue earnings higher than $25B have adopted regional or global process owners as part of their governance structure

- **Top roles** played by **GPO owners** across companies are Re-designing processes/**continuous improvement**, and approving changes to process specific systems & tools

- ~**86%** respondents plan to increase the focus of their SSCs on **continuous improvement** in the next 3-5 years

What roles do Regional or Global Process Owners play in driving end-to-end process efficiency and effectiveness?

Role	%	2019 Ranking	2017 Ranking
Redesigning processes/continuous improvement	80%	#1 (↑)	#3
Approving changes to process specific systems and tools	78%	#2 (↓)	#1
Accountable for process outcomes	65%	#3 (↓)	#2
Monitoring performance metrics	62%	#4 (=)	#4
Requesting changes to technology configuration	62%	#5 (↑)	#6
Owning and updating policies	53%	#6 (↑)	#7
Resolving issues	52%	#7 (↓)	#5
Managing relationships with business units/functions	50%	#8 (=)	#8
Managing and reviewing SLAs	46%	#9 (=)	#9
Incorporating new BUs/locations	34%	#10 (↑)	#11
Revising roles and responsibilities	34%	#10 (=)	#10
Owning resource pay and performance management	16%	#12 (=)	#12
Others *	2%	-	-

*Others include "Providing input and oversight to new service development decisions" and "Setup of the role is still in progress"

(=) (↓) (↑) Movement from 2017 survey

What chargeback mechanism is followed by your organization?

How are services primarily being charged back to the locations/divisions serviced by your SSC/GBS organization?

No billing or allocation of costs currently exists — **18%**

Costs are allocated or services are charged/priced — **82%**
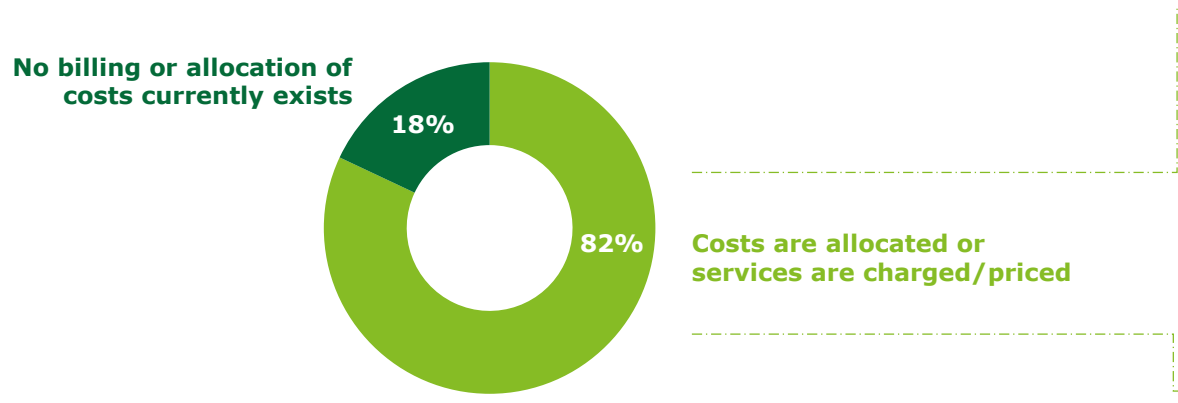
Chargeback models, in decreasing order of preference	2019	2017
Costs are allocated based on headcount	**44%**	**39%**
Services are charged based on volume/services	**41%**	**50%**
Costs are allocated based on revenue	**22%**	**19%**
Services are cost adjusted based on performance	**5%**	**7%**
Services are charged based on market pricing	**4%**	**9%**
Penalty pricing/charges	**3%**	**5%**

What % of respondents who charge back as per headcount or volume/services or have no current chargeback mechanism, report to Global heads or to respective functions?

Costs are allocated based on headcount: 35% / 31% / 34%

Services are charged based on volume/services: 41% / 32% / 27%

No billing or allocation of costs exists currently: 24% / 24% / 52%

■ Head of GBS/Shared Services ■ Respective Functions ■ Others
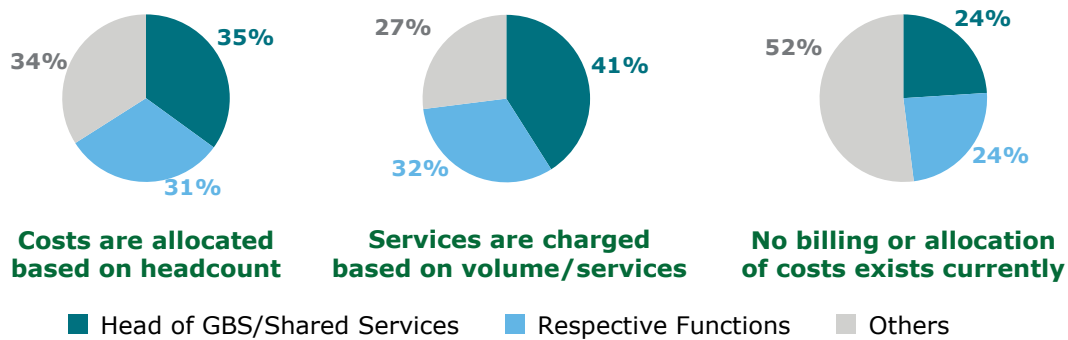
- Compared to 2015, **cost allocation based on headcount** has risen in rankings to become the most preferred chargeback model

- **Cost adjustment of services based on performance** has also seen a significant rise, becoming the **4th** most preferred chargeback model, from the least preferred in 2015

- Among organizations that have chosen the top 3 most preferred chargeback models, a higher percentage have resources who report to the **Head of GBS/Shared Services**

Shared Services Journey and Value

Observations on SSC journey and value

1 "Lift and Shift" continues to be the prevalent approach to SSC transitions, which is consistent with organizations prioritizing speed to value and faster payback

3 Organizations have addressed retained organization talent issues through providing clear job descriptions, conducting training, and improving communications; however, very few companies have implemented a comprehensive strategy of doing all three

5 Productivity improvements and one-time savings have largely remained consistent since the survey's inception, but payback periods have shortened over past six years
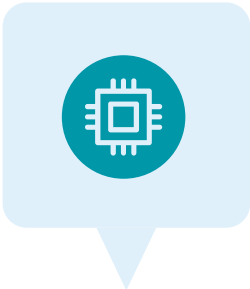
2 Companies that plan to undertake technology changes alongside process transition are also likely to have a single instance ERP objective

4 SSCs have had a positive impact on improving process efficiency and establishing stronger controls within organizations at large

How has process standardization and technology affected your move to Shared Services?

When shifting processes to Shared Services, when did you typically pursue process standardization?

First standardize Process — 15%

At the same time — 34%

First moved to Shared Services — 51%

When shifting to Shared Services, how did your organization typically time the move of processes to SSCs with major technology changes?

Moved processes after technology change — 20%

Moved processes before technology change — 43%

Moved processes at the same time as technology change — 37%
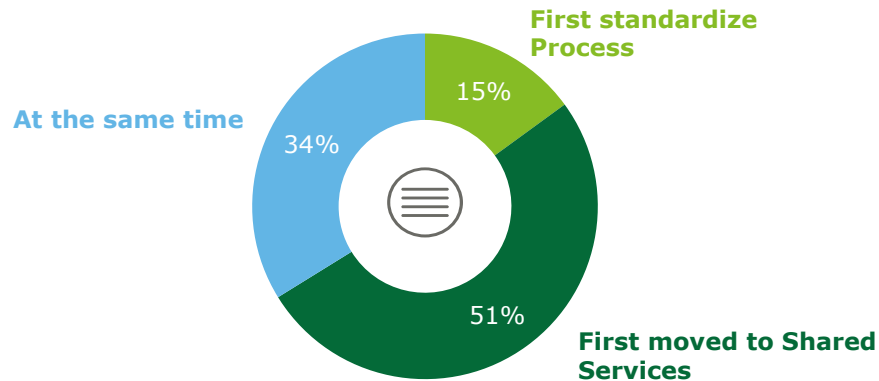
- Organizations **continue** to transfer processes to SSCs, **before attempting standardization** or **implementing technology changes,** and this trend is in line with previous surveys
- Out of the 51% respondents who First moved to Shared Services, **81%** have either employed **Cloud** or **Single Instance ERP**
- Organizations were more inclined (>60%) toward moving functions like sales admin, legal, and marketing insights to SSC before standardizing the processes
- **None** of the organizations standardized the **R&D functions** first before moving
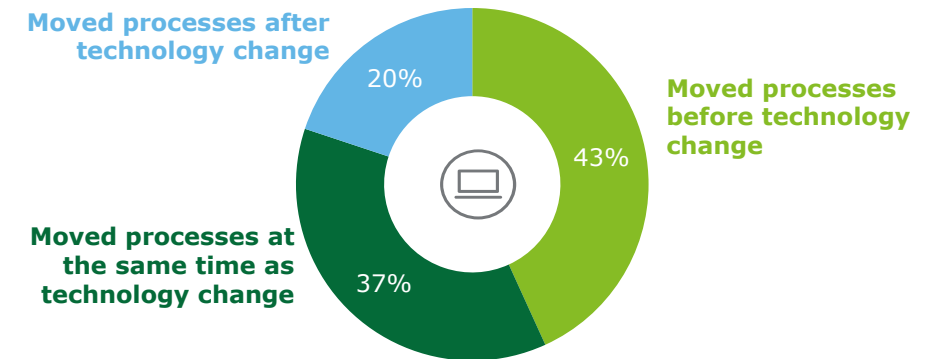
- **~80%** respondents prefer moving processes to shared services before or at the same time of major technology change
- Out of the 37% that move the processes at the same time as technology changes, **51%** have employed **Single Instance ERP**
- Shifting processes before technology change has **increased by 5% percentage points** when compared to 2017 survey results

How do you address organization and talent changes in your Shared Services organization, and how could you have improved your Shared Services journey?

How have you typically addressed the organization and talent changes needed at the local level (retained organization) when shifting work to SSCs/COEs?

	%	2017 Ranking
Provided new org chart, job descriptions, etc.	51%	#2
Conducted training	50%	#3
Controlled cascade programmed of communications to local affected teams	49%	#4
Provided retention bonuses	39%	#7
Provided target headcount reductions	38%	#1
Shifted prior associates to other functions	36%	#6
Reevaluated job levels	35%	#5
Required associates to reapply for remaining positions	19%	#8
Other (please describe)	3%	N/A

What changes would you have made along your Shared Services journey based upon your experience to date?

	%	2017 Ranking
Better change management	54%	#1
Better alignment b/w process & tech change	50%	#4
Increased focus on automation & robotics	50%	#3
Stronger executive support/alignment	41%	#2
Stronger governance	35%	#6
Better reporting	33%	#8
Faster decision making/issue resolution	31%	#7
Better team/resources	30%	#5
Increased focus on digital capability enhancement	29%	N/A
Faster transition to GBS	20%	#10
More business case detail	9%	N/A
Less business case detail	8%	#9
Other (please specify)	6%	N/A

- Fewer organization are providing **targeted headcount reductions** as it has been pushed down the preference ladder to 37% from 60% in 2017

- **64%** of the firms have implemented at least 3 of the 8 methods listed above, **22%** have implemented 5, and only **2%** have implemented all the methods

- **Only 20%** of the firms have addressed all the top three needs
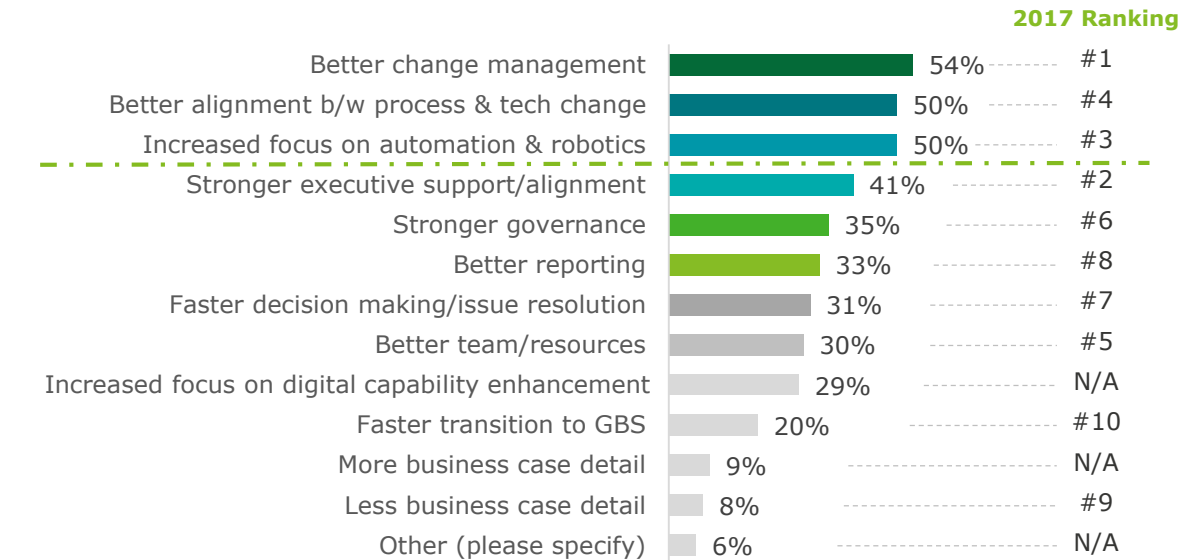
- **Only 17% of respondents** would have focused on all of the top 3 changes

To what extent have your organization's SSCs had a positive or negative impact in the following areas?

% of respondents (negative)	Area	% of respondents (positive)	% of organizations who report to a global head
4% / 2% / 2%	Process efficiency	40% / 48% = 88%	**33%**
2% / 1% / 1%	Internal controls	43% / 45% = 88%	**32%**
4% / 2% / 2%	Cost reduction	28% / 58% = 86%	**35%**
9% / 1% / 8%	Process quality	45% / 37% = 82%	**33%**
2% / 2%	Support of growth/scalability exists	42% / 40% = 82%	**34%**
5% / 2% / 3%	Compliance with regulatory requirements	39% / 42% = 81%	**34%**
3% / 1% / 2%	Platform for change	46% / 33% = 79%	**33%**
7% / 1% / 6%	Service levels	51% / 28% = 79%	**34%**
2% / 1% / 1%	Cross-org. data visibility & comparability	38% / 39% = 77%	**36%**
6% / 1% / 5%	Removal of distractions from core business	49% / 27% = 76%	**35%**
7% / 3% / 4%	Acquisition integration	39% / 31% = 70%	**38%**
5% / 1% / 4%	Talent and capability development	43% / 21% = 64%	**35%**
4% / 4%	Digital capability enhancement	40% / 24% = 64%	**37%**
3% / 1% / 2%	Working capital	39% / 17% = 56%	**40%**
7% / 1% / 6%	Effective tax rate	23% / 8% = 31%	**35%**

Legend:
■ Significant negative impact ■ Somewhat negative impact ■ Somewhat positive impact ■ Significant positive impact

- The **top three benefits have been consistent** since the 2011 survey with lesser emphasis on cost reduction among the three
- **Compliance with regulatory requirements, internal controls, service levels** have moved up in importance
- For respondents who have had positive impact in all the areas, **between 30% and 40%** report to a global head of GBS/Shared Services

To what degree has your organization achieved its objectives for Shared Services implementation across the following areas?

% of respondents

% of respondents

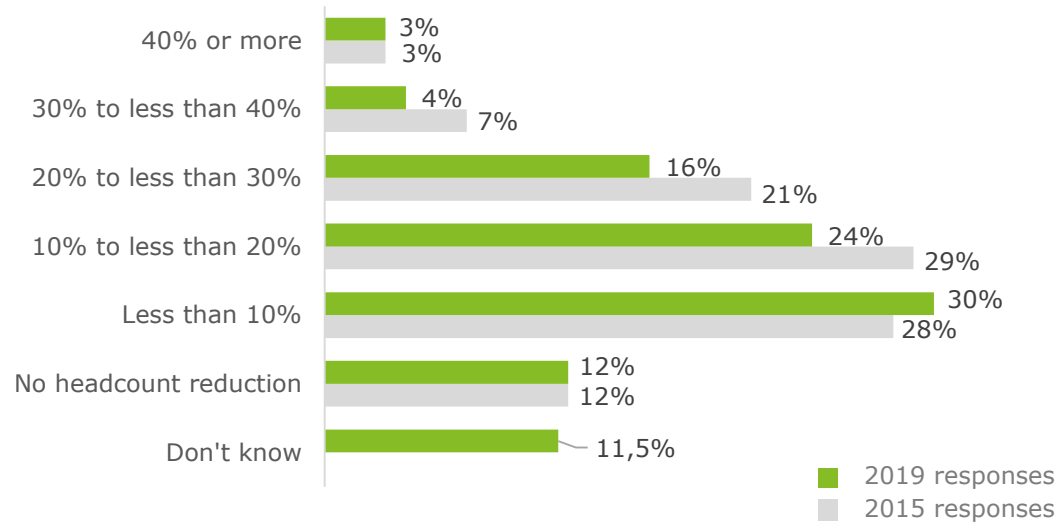|					
10%	10%	# of processes in scope	49%	24%	13%	86%
10%	10%	# of BUs served	53%	19%	14%	86%
11%	11%	Types of processes in scope	53%	22%	10%	85%
12% 2%	10%	Time to implement – center set up	51%	22%	10%	83%
12%	12%	# of geographies served	55%	16%	12%	83%
15% 4%	11%	Service quality	47%	26%	9%	82%
9%	8%	One-time costs	53%	19%	9%	81%
18% 3%	15%	Time to implement – fully deployed	48%	20%	8%	76%
20% 2%	18%	Headcount reduction	38%	19%	17%	74%
20% 2%	18%	Size of retained organization	53%	15%	6%	74%
28% 5%	23%	Technology standardization	36%	20%	11%	67%
33% 4%	29%	Technology automation	33%	22%	9%	64%
31% 7%	24%	Analytics–informed decision making	36%	12%	6%	54%
31% 5%	26%	Digital experience	33%	15%	6%	51%

- ■ Significantly short of meeting objectives
- ■ Somewhat short of meeting objectives
- ■ Achieved objectives
- ■ Somewhat exceeded objectives
- ■ Significantly exceeded objectives

Areas that "Exceeded achieving objectives"	2019	2015
	% of respondents	
# of processes in scope	37%	24%
#of Business Units served	33%	19%
Types of processes in scope	32%	23%

- Organizations have been growing their shared services organization to achieve considerable **economies of scale**

What is the headcount reduction and payback period experienced as a result of Shared Services?

What was the average headcount reduction achieved by your last significant SSC implementation over the first 12 months after full operations began?

40% or more	3% / 3%
30% to less than 40%	4% / 7%
20% to less than 30%	16% / 21%
10% to less than 20%	24% / 29%
Less than 10%	30% / 28%
No headcount reduction	12% / 12%
Don't know	11,5%

■ 2019 responses
■ 2015 responses

What was the payback period for your last significant SSC implementation?

Less than 1 year after implementation	17% / 16%
Between 1 and 2 years after implementation	33% / 38%
Between 2 and 3 years after implementation	31% / 29%
Between 3 and 4 years after implementation	12% / 10%
Over 4 years after implementation	9% / 7%

■ 2019 responses
■ 2017 responses

- More than 45% respondents were able to achieve a **headcount reduction** of more than **10%** within 12 months of SSC implementation
- **Similar results** were observed over the past three iterations of the Global Shared Services survey
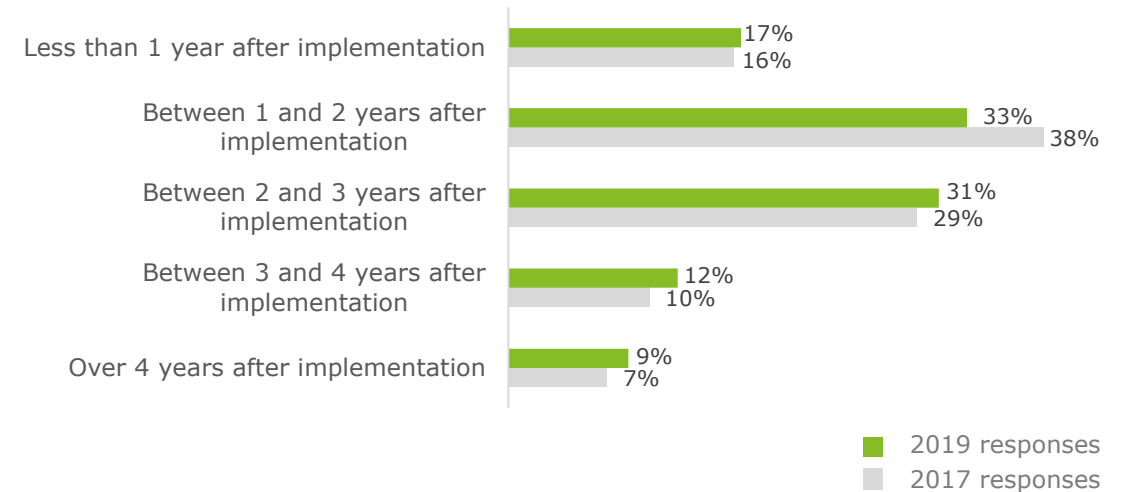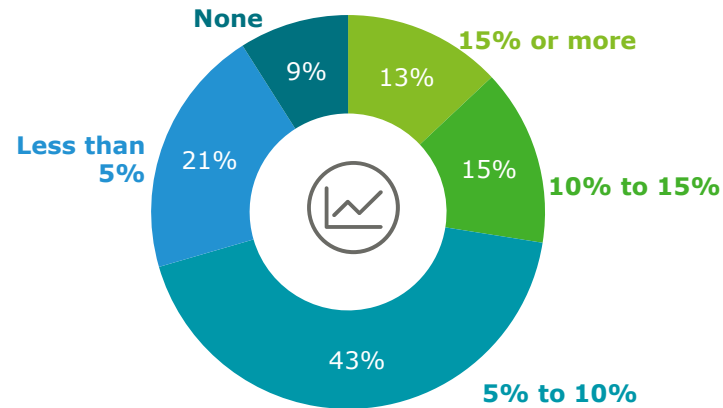
- **80%** of the respondents recovered their investment **within first 3 years** of their significant SSC implementation; **50%** were able to achieve break-even within first 2 years

What productivity improvements have you experienced from Shared Services, and how have you invested these savings?

What has been the average annual productivity improvement achieved by your organization's SSCs?

- **15% or more** 13%
- **10% to 15%** 15%
- **5% to 10%** 43%
- **Less than 5%** 21%
- **None** 9%

How do you use the savings generated by SSC productivity improvements?

- **Other** 3%
- **Improve facilities** 4%
- **Invest in talent development** 10%
- **Invest in process improvement** 14%
- **Invest in technology** 20%
- **Pass lower costs onto business** 49%

- The **majority of companies achieve up to 15%** annual productivity savings from their SSCs
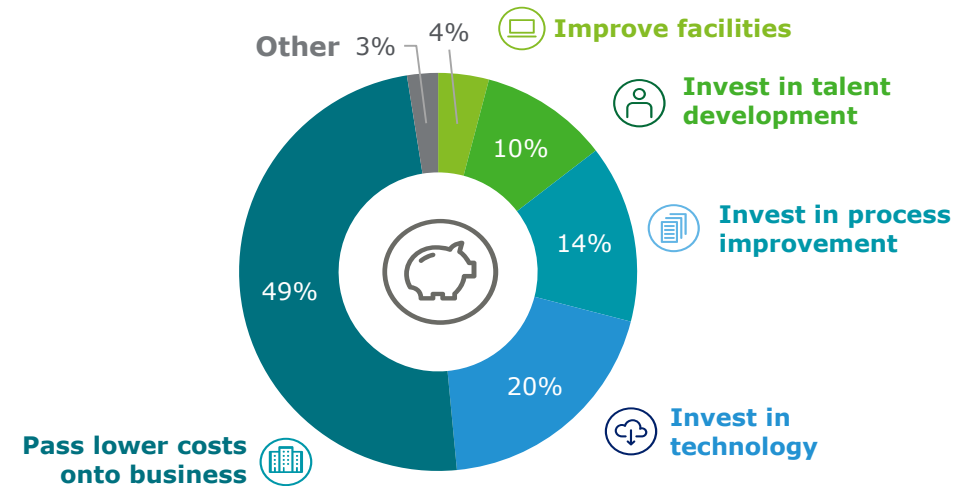
- **Majority** of SSC leaders aim to pass on the **savings** generated due to SSC **onto the business**

- **48%** respondents reinvest the cost savings in the SSCs, with **20%** reinvesting in **technology** and 14% in **process improvement**

Shared Services Operations

Observations on SSC operations

1 GBS organizations are having to keep pace with changing business unit customer expectations of higher agility in reacting to BU needs along with higher cost efficiency

3 Business stakeholders are placing more importance on increasing specialization of talent capabilities within the center while placing less importance on staff knowledge of multiple processes

5 Benefits such as encouraging flexible workplace practices and education assistance are increasingly offered to attract and retain talent
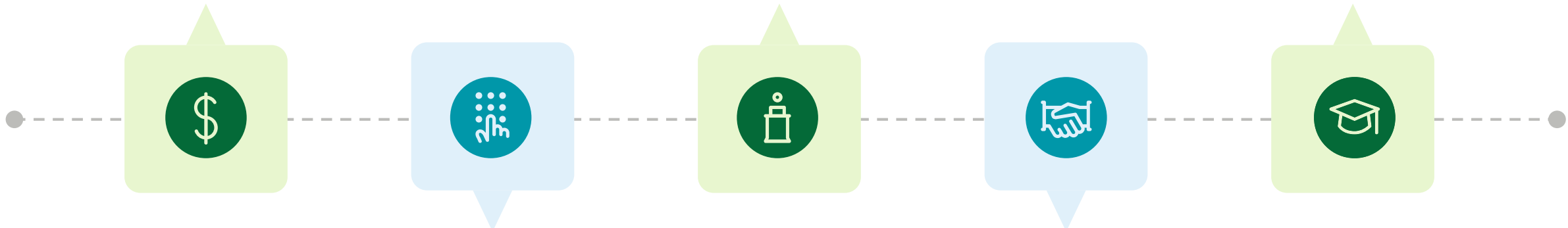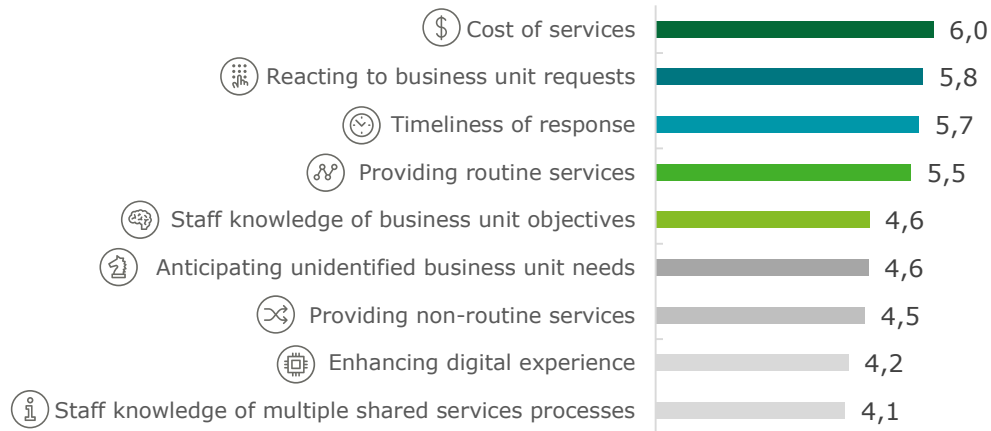
2 Cost of services continues to be a top priority for BU customers; however, they also expect responsiveness and agility from SSCs to a greater degree from past surveys

4 Developing and inculcating a strong workplace culture is a top-of-mind issue for survey respondents

What matters most to internal business unit customers?

On a scale of 1 to 9, in ascending order, what is most important to your business unit customers?

Attribute	Value
$ Cost of services	6,0
Reacting to business unit requests	5,8
Timeliness of response	5,7
Providing routine services	5,5
Staff knowledge of business unit objectives	4,6
Anticipating unidentified business unit needs	4,6
Providing non-routine services	4,5
Enhancing digital experience	4,2
Staff knowledge of multiple shared services processes	4,1

Rank in the order of highest to lowest priority, what is most important to your business unit customers?

Attribute	2019 Ranking	2017 Ranking	2015 Ranking
Cost of services	#1 (=)	#1	#2
Reacting to business unit requests	#2 (↑)	#3	#3
Timeliness of response	#3 (↓)	#2	#1
Providing routine services	#4 (=)	#4	#4
Staff knowledge of business unit objectives	#5 (↑)	#6	#5
Anticipating unidentified business unit objectives	#6 (↑)	#8	#8
Providing non-routine services	#7 (=)	#7	#7
Enhancing digital experience	#8 (*)	N/A	N/A
Staff knowledge of multiple shared service processes	#9 (↓)	#5	#6

(↑) (↓) (*) (=)
Movement from 2017 survey

- Although, cost of services is of primary consideration (No. 1 ranking in 2017 as well), internal customers are placing increasing importance on SSC's ability to **react to business unit requests** and **timeliness of response**

- **Anticipating unidentified BU objectives** has moved up two places in the rankings from the previous editions of the survey
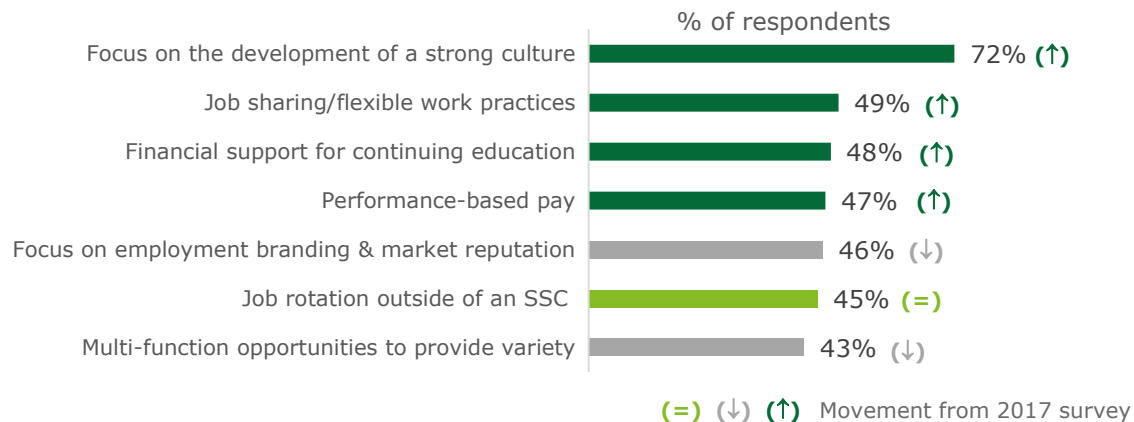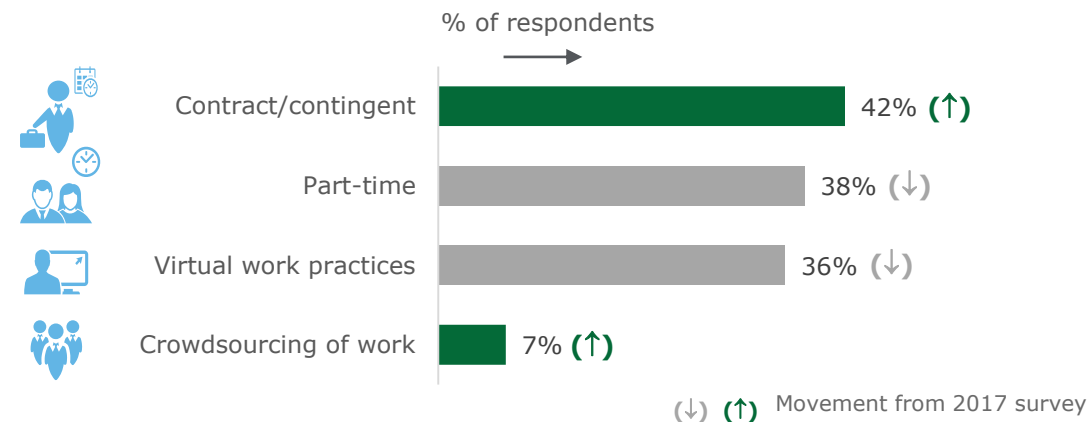
How do you attract and retain talent, and what nontraditional talent models have you considered?

What methods are adopted to attract and retain talent?

% of respondents

Focus on the development of a strong culture	72% (↑)
Job sharing/flexible work practices	49% (↑)
Financial support for continuing education	48% (↑)
Performance-based pay	47% (↑)
Focus on employment branding & market reputation	46% (↓)
Job rotation outside of an SSC	45% (=)
Multi-function opportunities to provide variety	43% (↓)

(=) (↓) (↑) Movement from 2017 survey

What are the non-traditional talent models within shared services?

% of respondents

Contract/contingent	42% (↑)
Part-time	38% (↓)
Virtual work practices	36% (↓)
Crowdsourcing of work	7% (↑)

(↓) (↑) Movement from 2017 survey

- More than two-thirds of respondents over the last 4 years have consistently rated **development of strong culture** as the top method to attract and retain talent

- ~50% respondents have adopted **job sharing/flexible work** practices such as working from home or other locations as a key strategy to retain talent

- **75% respondents** (in line with 2017) have considered **alternative talent models** in an effort to leverage new technology, increase productivity, and reduce costs

- **Contract/contingent workers** have become more preferred (increase of 5% points) to 42% as compared to 2017 survey

- 7% respondents considered **Crowdsourcing** in 2019, a 100% rise from 2017 survey

Future of Shared Services

Observations on future of SSCs

1 Digital adoption and continuous improvement remain the key focus areas for SSC organizations in the next 3-5 years

3 Organizations plan to leverage data analytics capabilities in conjunction with cloud and single instance ERP to drive more visibility into SSC operations with the goal of increasing productivity/efficiency
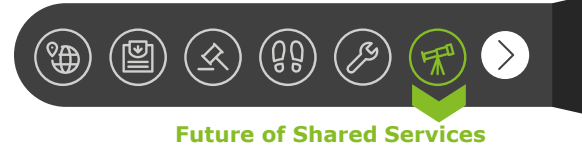
5 RPA/Digital transformation is pushing organizations to start rethinking the operating model, with potential impact on offshoring/outsourcing
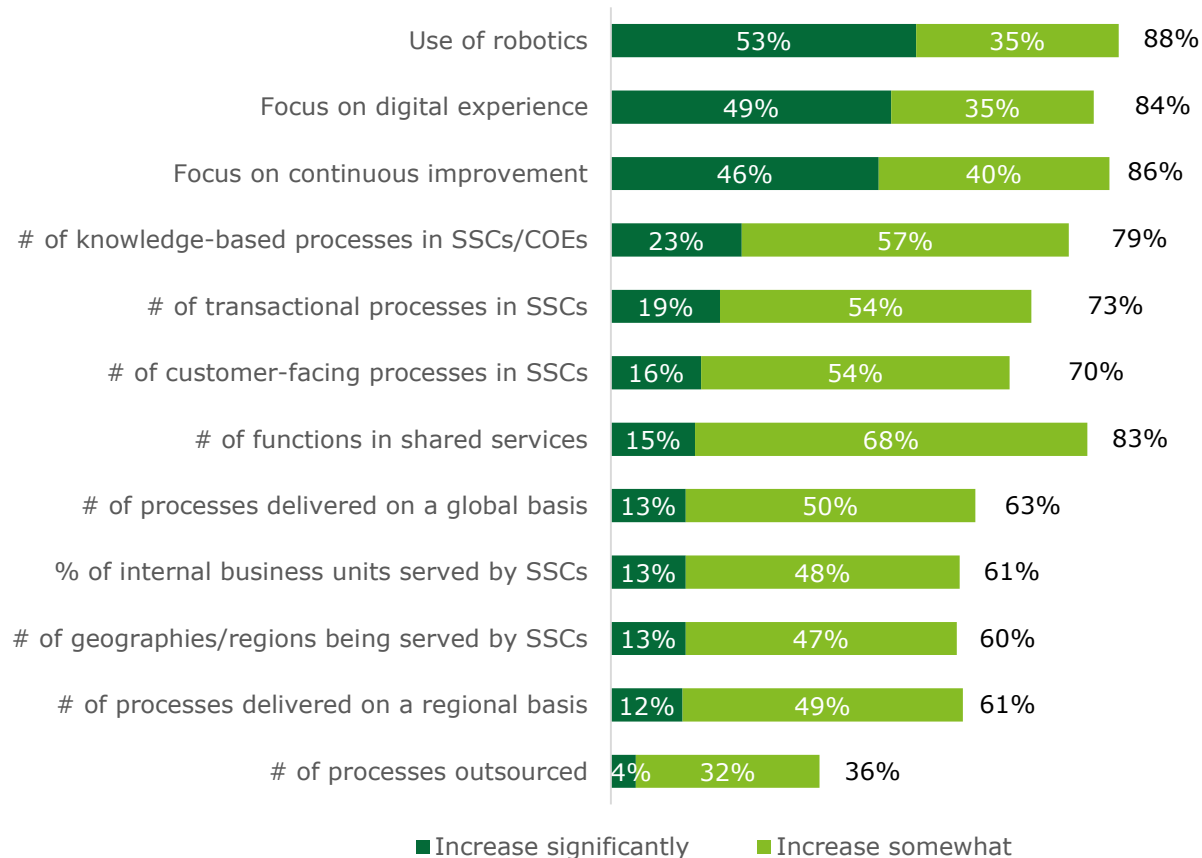
2 Cloud, RPA, and single instance ERP are the key digital drivers in the near future

4 While RPA is a key driver of productivity and efficiency and has been increasingly adopted by SSCs, organizations have not been able to achieve outsized value/savings thus far; however, of the companies that have achieved large gains, the majority have single instance ERP
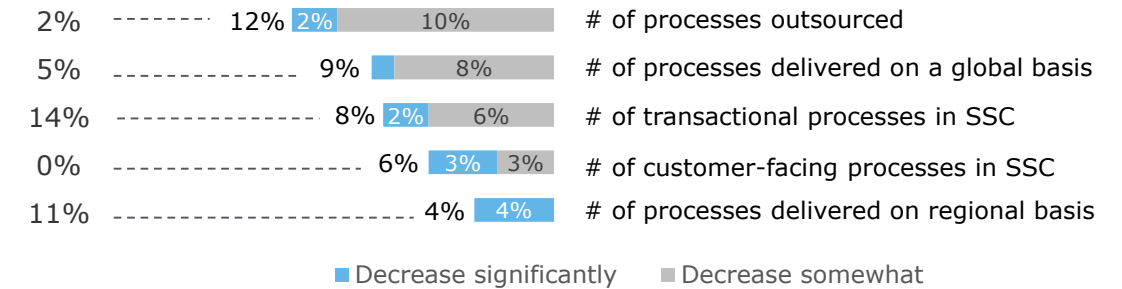
How do you expect to change the way SSCs are used?

How do you expect your organization to change its use of Shared Services in the next 3-5 years?

Category	Increase significantly	Increase somewhat	Total
Use of robotics	53%	35%	88%
Focus on digital experience	49%	35%	84%
Focus on continuous improvement	46%	40%	86%
# of knowledge-based processes in SSCs/COEs	23%	57%	79%
# of transactional processes in SSCs	19%	54%	73%
# of customer-facing processes in SSCs	16%	54%	70%
# of functions in shared services	15%	68%	83%
# of processes delivered on a global basis	13%	50%	63%
% of internal business units served by SSCs	13%	48%	61%
# of geographies/regions being served by SSCs	13%	47%	60%
# of processes delivered on a regional basis	12%	49%	61%
# of processes outsourced	4%	32%	36%

■ Increase significantly   ■ Increase somewhat

In which areas is your organization expected to reduce usage of Shared Services in the next 3-5 years?

2017

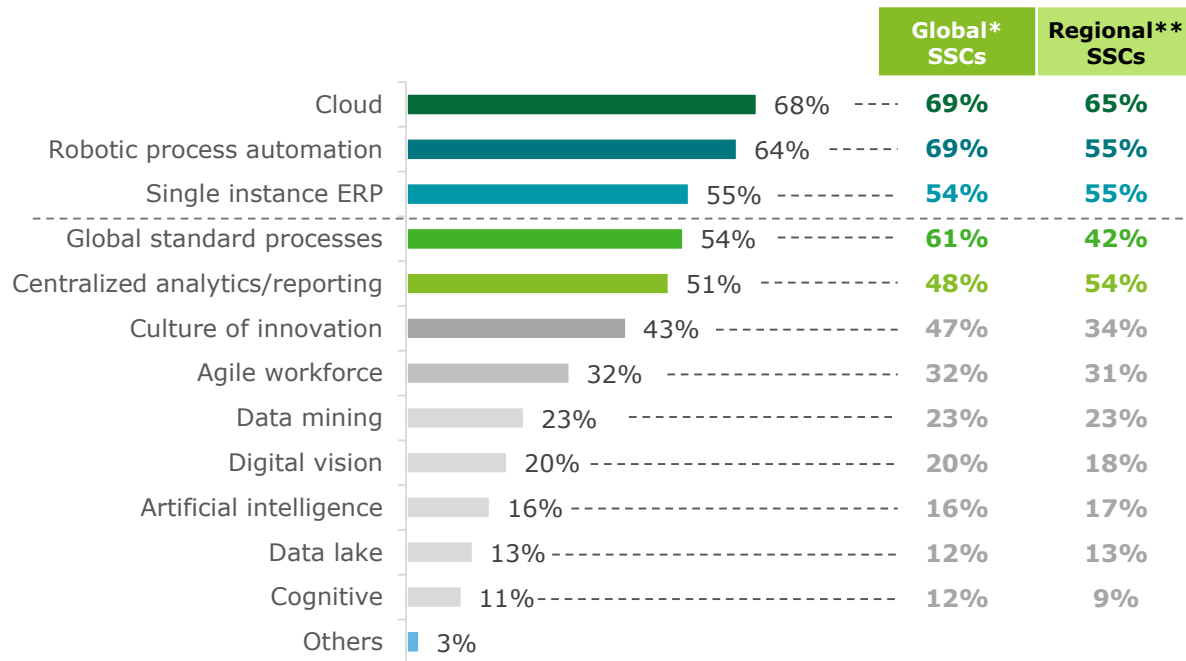| 2017		Decrease significantly	Decrease somewhat	
2%	12%	2%	10%	# of processes outsourced
5%	9%		8%	# of processes delivered on a global basis
14%	8%	2%	6%	# of transactional processes in SSC
0%	6%	3%	3%	# of customer-facing processes in SSC
11%	4%	4%		# of processes delivered on regional basis

■ Decrease significantly   ■ Decrease somewhat

- **More than 45% respondents** expect a **significant increase** in: use of robotics, focus on digital experience, and focus on continuous improvement

- **6 times** the number of respondents in 2017 expect a **decrease in Number of processes outsourced**

- While a **decrease in processes outsource** was the highest potential for reduction, respondents noted the **increase use of robotics** as the highest potential for expansion

- The planned **reduction in processes outsourced** is markedly different from 2017—from **2% to 12%**
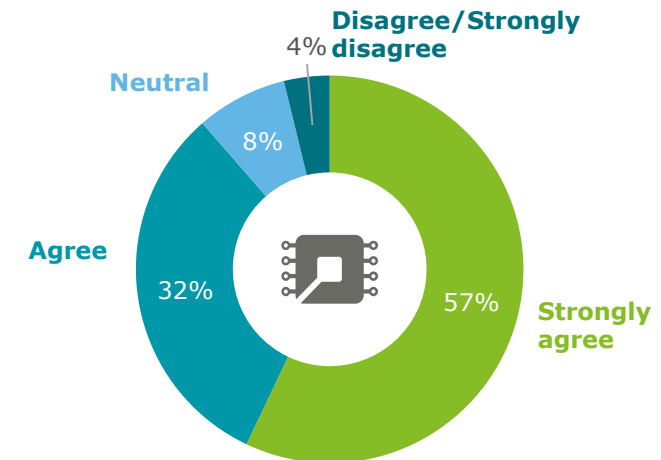
What other enablers do you expect your organization to use for its Shared Services in the future?

What are digital solutions/enablers employed by your organization?

	Global* SSCs	Regional** SSCs
Cloud — 68%	**69%**	**65%**
Robotic process automation — 64%	**69%**	**55%**
Single instance ERP — 55%	**54%**	**55%**
Global standard processes — 54%	**61%**	**42%**
Centralized analytics/reporting — 51%	**48%**	**54%**
Culture of innovation — 43%	47%	34%
Agile workforce — 32%	32%	31%
Data mining — 23%	23%	23%
Digital vision — 20%	20%	18%
Artificial intelligence — 16%	16%	17%
Data lake — 13%	12%	13%
Cognitive — 11%	12%	9%
Others — 3%		

Is increasing digital capabilities fundamental to achieving your shared and global business services objectives?

- Disagree/Strongly disagree 4%
- Neutral 8%
- Agree 32%
- Strongly agree 57%

- **Cloud, RPA, Single Instance ERP** are the most commonly employed digital solutions in SSCs

- **All three** – Cloud, RPA, and Single Instance ERP has been employed by **26% respondents**

- SSCs with global scope indicated a higher penetration than regional scope for digital solutions such as RPA, Global Standard Processes, and Culture of Innovation
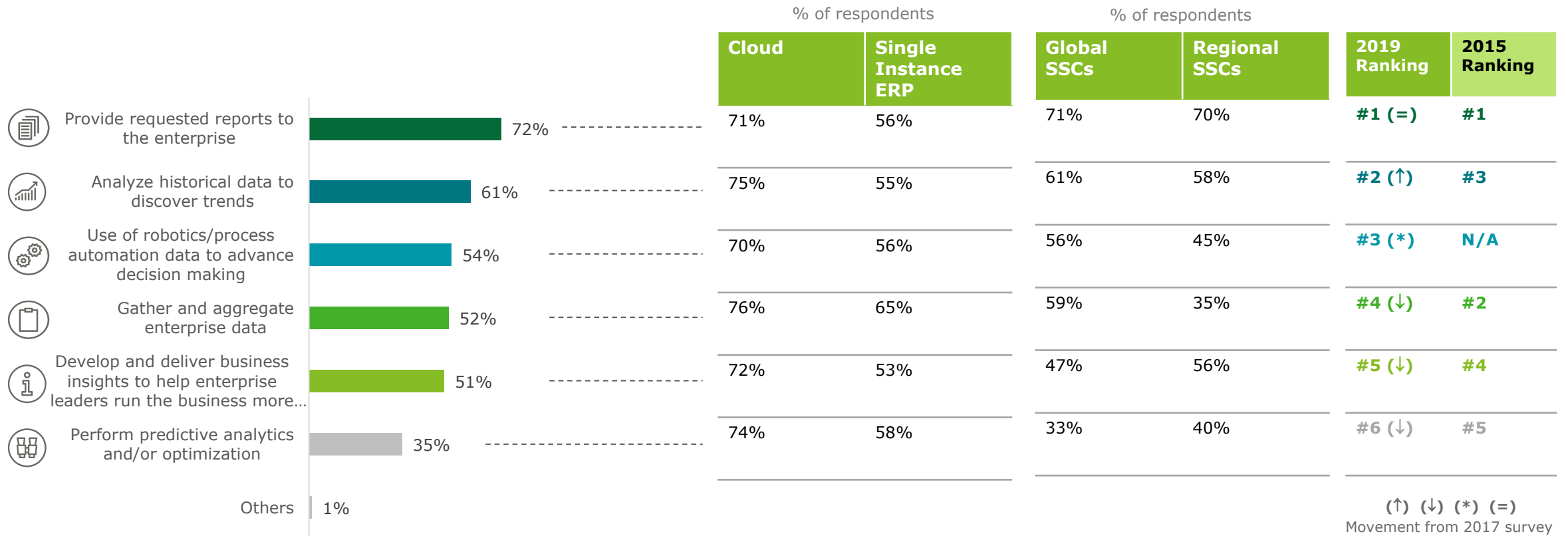
- **9 out of 10 respondents agree** that increasing digital capabilities is fundamental to achieve shared and global business services objectives

*Global – Organizations operating in 3 or more continents
**Regional – Organizations operating in 1 or 2 continents

What role(s) does your SS/GBS organization perform or anticipate performing in data analysis or analytics?
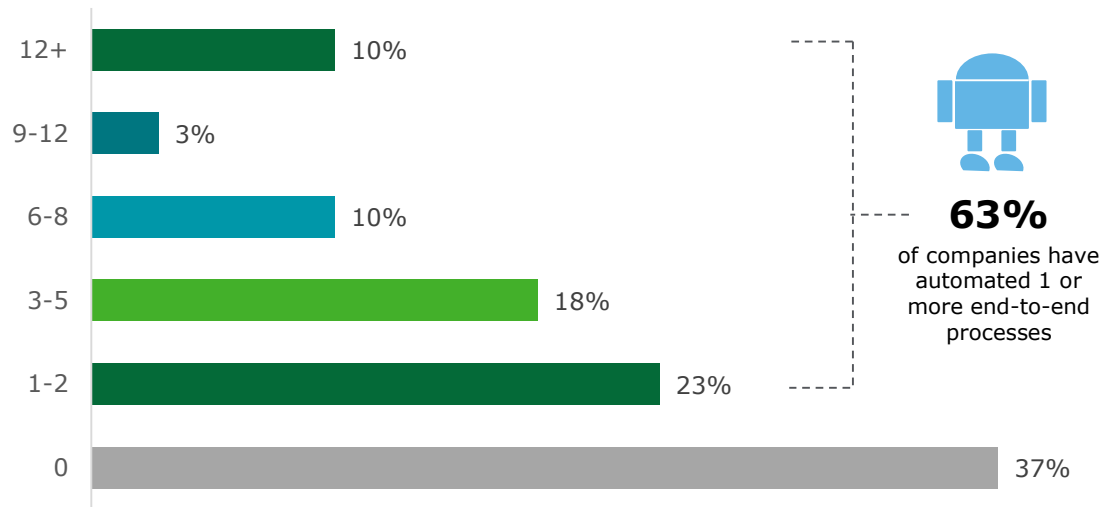
	% of respondents		% of respondents			
	Cloud	**Single Instance ERP**	**Global SSCs**	**Regional SSCs**	**2019 Ranking**	**2015 Ranking**
Provide requested reports to the enterprise — 72%	71%	56%	71%	70%	#1 (=)	#1
Analyze historical data to discover trends — 61%	75%	55%	61%	58%	#2 (↑)	#3
Use of robotics/process automation data to advance decision making — 54%	70%	56%	56%	45%	#3 (*)	N/A
Gather and aggregate enterprise data — 52%	76%	65%	59%	35%	#4 (↓)	#2
Develop and deliver business insights to help enterprise leaders run the business more… — 51%	72%	53%	47%	56%	#5 (↓)	#4
Perform predictive analytics and/or optimization — 35%	74%	58%	33%	40%	#6 (↓)	#5
Others — 1%						

(↑) (↓) (*) (=)
Movement from 2017 survey

- **~61%** organizations' SSCs perform at least 3 of the 6 analytics processes, **25%** perform 5, and **10%** perform all analytics processes
- **59% of Global SSCs** use data analytics to "Gather and aggregate enterprise data" as compared to **35% of Regional SSCs**
- Out of 72% respondents who use data analytics to perform or anticipate to perform the role to **provide reports to enterprise** – **71%** have employed **Cloud** and **56%** have employed **Single Instance ERP**

What is the level of automation employed by your SSCs, and what are the savings generated through RPA implementation?

How many end-to-end (process) automations does your GBS/SSC organization employ?

Based on your Robotics Process Automation (RPA) experience thus far, what level (%) of savings have been achieved?

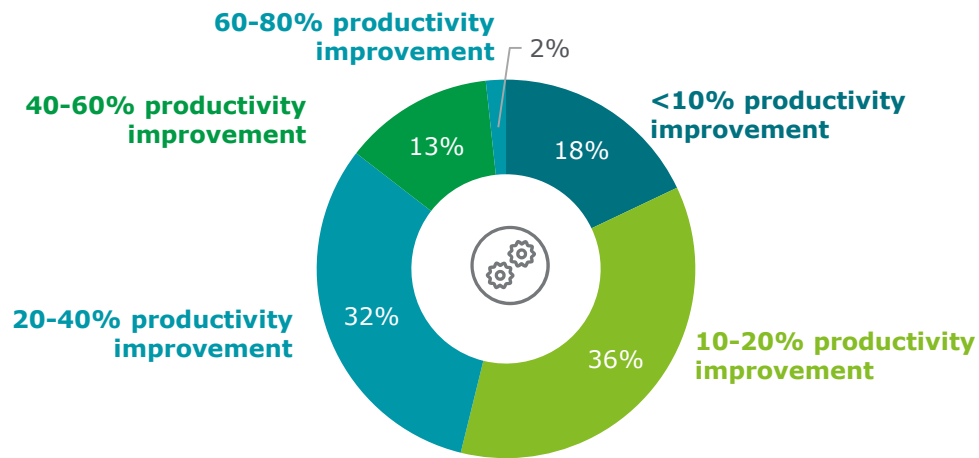| Category	Value
12+	10%
9-12	3%
6-8	10%
3-5	18%
1-2	23%
0	37%

63% of companies have automated 1 or more end-to-end processes

- **>60% savings** 2%
- **40-60% savings** 9%
- **20-40% savings** 9%
- **10-20% savings** 27%
- **<10% savings** 53%

- **An increase of 8X –** from 8% firms in 2017 to 63% in 2019 have implemented RPA
- **75%** of the large-size firms (revenue>$15B) have automated 1 or more end-to-end processes
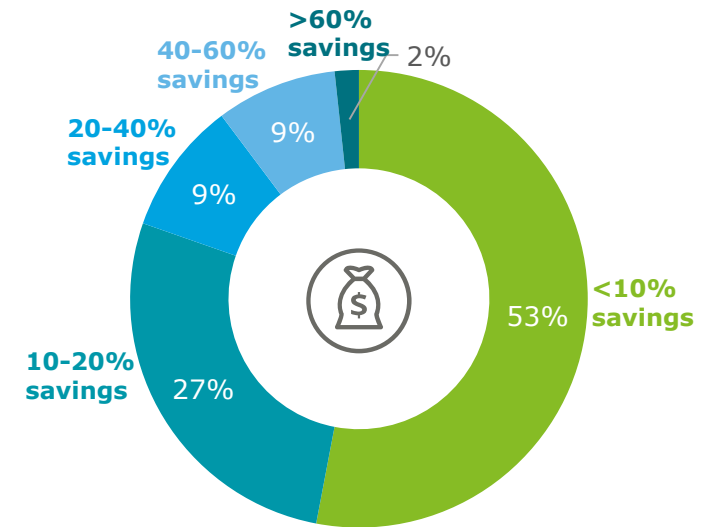
- **80%** have achieved up to 20% savings through their automation programs
- **62%** of respondents who have achieved >20% savings through RPA have also employed **single instance ERP**
- **58%** of respondents who have achieved >40% savings through RPA have also employed **single instance ERP**

What level of productivity improvements, and what extent of eliminating BPOs/offshore SSCs, do you expect from future RPA investments?

To what extent do you expect your investments in Robotic Process Automation (RPA) to substantially eliminate your BPO and/or offshore SSC?

Based on your Robotic Process Automation (RPA) experience thus far, what level productivity improvement increase do you expect from future automation investments?

60-80% productivity improvement — 2%

40-60% productivity improvement — 13%

<10% productivity improvement — 18%

20-40% productivity improvement — 32%

10-20% productivity improvement — 36%

Significantly eliminate BPO and/or offshore SSC — 6%

No change — 36%

Somewhat reduce BPO and/or offshore SSC — 58%

- ~47% respondents expect to achieve >**20% productivity** increase from future investments
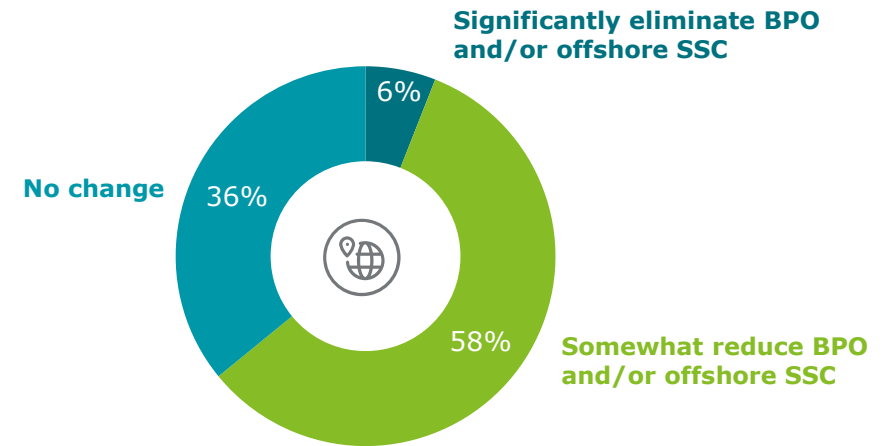
- Two-third of respondents expect **future investments in RPA** to reduce/eliminate BPO and/or offshore SSC

Survey Questions

Survey questions (1/2)

Demographics

- Please provide the following details:
  - Your name
  - Your company name
  - Your email address
  - Title
- What are the annual revenues of your organization?
- Select the regions in which your organization operates.

Shared Services Organization & Geography

- Does your organization have any SSCs?
- How many SSCs does your organization have?
- Do your organization's SSCs provide support to regional operations, global operations, or both?
- If considering to establish a new SSC, would you like it to provide support regionally or globally?
- Where are your organization's SSCs located?
- Enter the number of SSCs that provide services for the geographic scope below:
- What are the top 3 locations you are considering or would consider for a new SSC location or SSC relocation?
- What are the reasons and/or perceptions that cause business units/segments to choose to opt in?
- What are the reasons and/or perceptions that lead to business units/segments choosing to opt out?

Shared Services Scope

- Which of the following functions are performed via shared services in your organization—including both transactional and knowledge-based centers (COEs)?
- For the functions noted below, what percentage of the total FTEs (approximately) are located in the local business, at corporate, in low-cost SSCs, in high-cost SSCs, or outsourced?
- What percentage of your organization's operating revenue is serviced by your SSC/COEs?

Global Shared Services Governance

- Does your collection of SSCs and outsourcing partnerships provide multi-functional support (multiple functions from the same location)?
- Do you consider your collection of SSCs and outsourcing partnerships to be part of a GBS organization?
- Do the resources within your organization report to a global head or their respective functions?
- What have been the benefits to your organization of moving to multi-functional model?
- Do you have plans to shift to a multi-functional model? If so, when?
- Why have you opted against using a multi-functional model?
- Please rank the following in terms of their importance when making decisions regarding your SSC/GBS strategy and related investments:
- Have you adopted Regional or Global Process Owners as part of your SSC/GBS organization's governance structure?
- What roles do your Regional or Global Process Owners play in driving end-to-end process efficiency and effectiveness as part of your SSC/GBS organization's governance structure?
- How are services primarily being charged back to the locations/divisions serviced by your SSC/GBS organization?

Survey questions (2/2)

Shared Services Journey and Value

- When shifting processes to Shared Services, when did you typically pursue process standardization?
- When shifting to Shared Services, how did your organization typically time the move of processes to SSCs with major technology changes?
- How have you typically addressed the organization and talent changes needed at the local level (retained organization) when shifting work to SSCs/COEs?
- To what extent have your organization's SSCs had a positive or negative impact in the following areas?
- To what degree has your organization achieved its objectives for Shared Services implementation across the following areas?
- What changes would you have made along your Shared Services journey based upon your experience to date?
- What was the payback period for your last significant SSC implementation?
- What was the average headcount reduction achieved by your last significant SSC implementation over the first 12 months after full operations began?
- What has been the average annual productivity improvement (e.g., headcount reduction or hiring cost avoidance) achieved by your organization's SSCs?
- How do you use the savings generated by SSC productivity improvements?

Shared Services Operations

- How important is each of the following to your internal business unit customers?
- What approaches have you used to retain your shared services employees?
- Have you considered the use of the following nontraditional talent models within your shared service organization?

Future of Shared Services

- How do you expect your organization to change its use of Shared Services in the next 3-5 years?
- What role(s) does your SS/GBS organization perform or anticipate performing in data analysis or analytics?
- Increasing our digital capabilities is fundamental to achieving my shared and global business services objectives:
- Currently my organization employs the following digital solutions/enablers?
- Toward what outcome will your organization allocate digital resources in the next three years?
- How many end-to-end (process) automations does your GBS/SSC organization employ?
- Based on your Robotics Process Automation (RPA) experience thus far, what level (%) of savings have been achieved?
- Based on your Robotic Process Automation (RPA) experience thus far, what level productivity improvement increase do you expect from future automation investments?
- To what extent do you expect your investments in Robotic Process Automation (RPA) to substantially eliminate your BPO and/or offshore SSC?

Contact us to discuss survey results

Americas

Jean White (North America)
Principal, Deloitte Consulting LLP
Dallas
jwhite@deloitte.com

Brad Podraza (North America)
Managing Director, Deloitte Consulting LLP
Atlanta
bpodraza@deloitte.com

Alec Kasuya (North America)
Senior Manager, Deloitte Consulting LLP
Chicago
akasuya@deloitte.com

Federico Chavarria (Latin America)
Partner, Deloitte & Touche S.A
Costa Rica
fechavarria@deloitte.com

EMEA

Punit Bhatia (EMEA)
Partner, Deloitte MCS Limited
United Kingdom
punbhatia@deloitte.co.uk

Dorthe Keilberg (EMEA)
Partner, Deloitte Consulting B.V.
Netherlands
dorkeilberg@deloitte.nl

APAC

Parag Saigaonkar (APAC)
Partner, Deloitte Consulting India
Private Limited
India
psaigaonkar@deloitte.com

Deloitte.