

BUILDING TALENT FOR FINANCE AND ACCOUNTING SHARED SERVICE INDUSTRY

Keywords: Talent Management, Shared Services, Outsourcing, Finance and Accounting, Malaysia

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Key conclusions:

- Despite the technical knowledge or hard skills that graduate had in finance and accounting, graduates are expected to possess soft skills mainly the language skills, communication skills, problem solving skills, political skills and team-working skills in order to be employable in the Finance and Accounting Shared Service Industry.
- Some SSO firms provide in-house training to enhance the hard and soft skills to ensure continuous talent development, however firms should make more efforts to develop their in-house training by developing tailored made training program based on the skills and knowledge required for a specific job or tasks.
- SSO firms should emphasize on job rotation, flexible working hours, and competitive remuneration policy as well as empowerment to ensure talent retention.
- Government is playing its roles in maintaining the flow of talents, however other stakeholders in the industry such as, accounting professional bodies and SSO firms should also take part to produce good quality and skilful talent for the job market.

Abstract:

Little efforts have been done to understand talent development issues in Finance and Accounting Shared Service and Outsourcing (F&A SSO) Industry. Practically, the transformation of F&A functions in SSO requires new skills and capabilities which may suggest a mismatch between the skills and capability of F&A graduates produced by universities with the required talent by firms in the F&A SSO industries. This study provides empirical understanding of talent development in F&A SSO industry. Specifically, this study identified skills required for graduates' employability and suggested ways that universities and professional bodies could support the training for the required talent. The professional bodies should review their professional qualification based on the newly identified skill sets and training required by the SSO firms. At the same time, the SSO firms should play their roles in developing talents through in-house training program, which could be further developed and enhanced by working with the University or Higher Learning Institutes. Additionally, government through Multimedia Development Corporation (MDeC) should develop more talent development program to ensure the employability of graduates in the SSO industry.

Acknowledgements

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Introduction

Global finance and accounting (F&A) shared services market is anticipated to grow tremendously from USD27 billion in 2010 to USD38.45 billion in 2015 (IDC 2012). Shared Services is an arrangement that provides services to clients who are other independent business units in the same company group (Amiruddin et al., 2013). Multinational companies (MNCs) such as Dell, Shell and British American Tobacco opt for offshore SS by migrating non-core and high-value back-office activities for example accounting and finance to many parts of the world.

Malaysia has been ranked third best location for Shared Services and Outsourcing after India and China (AT Kearney 2007; 2009; 2011; 2014). Currently, Malaysia is focusing on high-value Finance and Accounting (F&A) services to enhance its presence in global SSO market. In Malaysia, F&A services is accounted for 54% of total SSO spending in 2011 as compared to human resource (11.7%) and customer care services (17.4%) (International Data Corporation, 2012). The focus on high value F&A services demands more sophisticated talent of workers with global knowledge, multi-cultural fluency, technological literacy, entrepreneurial skills and the ability to manage increasing delayed and disaggregated organization. The industry encounters serious challenge in talent shortage to perform high-value F&A services (MDeC Report 2012). Most senior executives in SSO firms express their concern about talent shortage in the industry. They highlighted that the amount of high-level work has grown tremendously, while senior and middle management numbers are stretched thin due to small talent pool (Roundtable Report, 2012).

Practically, the transformation of F&A functions in SSO requires new skills and capabilities which may suggest a mismatch between the skills and capability of F&A graduates produced by universities with the required talent by firms in the SSO industries (Brady, Bolchover and Sturgess 2008; and, Ma and Trigo 2008). The transformation of F&A functions refers to the changes of roles of finance and accounting executives from basic transaction and control, reporting and analysis to strategic business partnering that requires proactive, forward-looking decision support and decision-making participation (Herbert and Seal, 2012). The requirement for Finance and Accounting graduates to possess soft skills such as managerial, communication skills with multi-language ability and fair knowledge of international reporting standards in high quality is becoming increasingly important especially in F&A shared service industry.

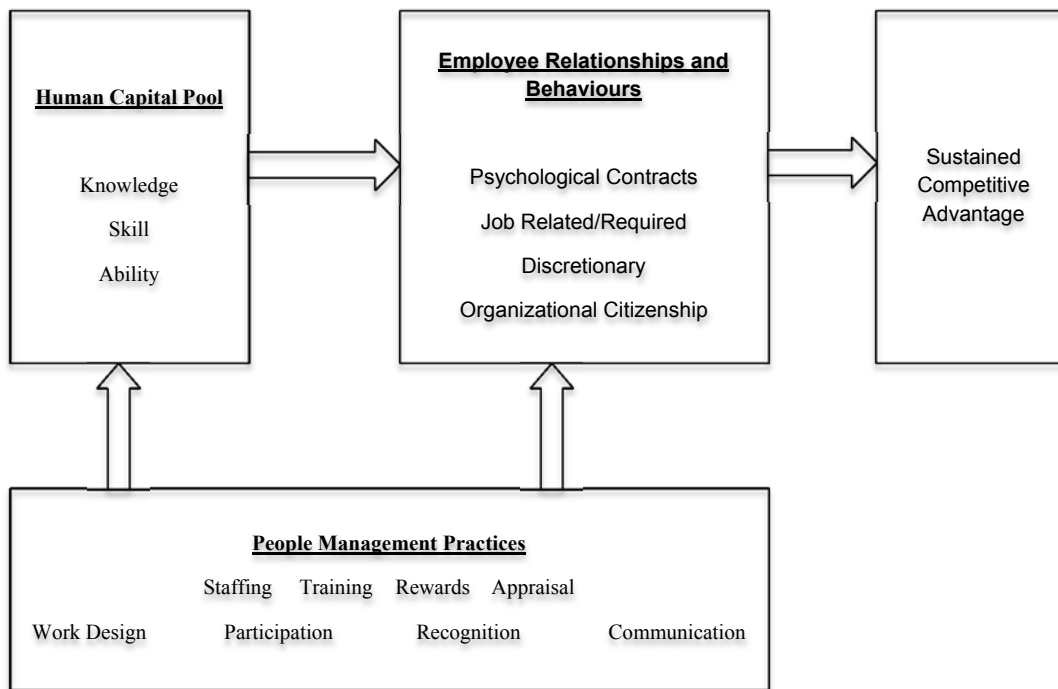
In order to sustain a constant supply of talent, talent development should match with the newly required skills and capabilities in the F&A SSO industry. In this study, talent development refers to systematic processes of identifying, developing and retaining talent who are competent and committed to contribute for their individual achievement and organizational strategic performance. Specifically, this study focuses on building for F&A SSO industry. A holistic view of talent development incorporated views from educators; regulator and practitioners can further enhance the value of the talent management.

Objective

The study aims to provide empirical understanding of talent development in F&A SSO industry in Malaysia. Specifically, the questions are: (1) What are the required talent needed for graduates to be employed in finance and accounting SSO firms, and (2) How can universities, professional bodies and SSO firms support the training for the required talent?

Talent Development Framework

Strategic human resource management framework (SHRM) (Wright et al., 2001) is useful to develop the understanding of talent development in F&A SSO industry. SHRM involves designing and implementing a set of internally consistent policies and practices that ensure source of sustainable competitive advantage and its impact on organizational performance. SHRM framework has three important elements, which are human capital pool; employee relationships and behavior; and people management practices.



(Wright et al. 2001)

Figure 1: Strategic Human Resource Management Framework

The human capital pool signifies the stock of employee skills that exist within a firm. Their skills have to be developed and aligned with organization strategic intent. Although the actual stock of human capital can and does change overtime, it must constantly be monitored for its match with the strategic needs of the organization. Employee relationships and behavior recognizes individuals as cognitive and emotional beings that requires psychological contract, job related and discretionary. People management practices focus on the importance of understanding different practices such as staffing, training, rewarding and appraisal through which the firm generate advantage over time as the actual employees flow in and out.

We improved SHRM framework by taking into consideration the external influences on talent development such as universities, professional bodies, industry players and government initiatives that play significant roles in building talent or human for firms or industry. In addition, we include the process of talent management as internal influences. Talent management process include talent identification, development and retention. Talent identification refers to the identification of skills, knowledge and abilities that is required. Talent development refers to the practices of SSO firm in staffing, training,

rewards, appraisal, work design, participation, recognition and communication. Talent retention is affected with manifestation of employee's relationship and behaviours.

We incorporate the external influences in order to provide a holistic view of talent development in the F&A SSO industry. External influences could come from universities, professional bodies, industry players and government. Although accounting program at the university provides rigor training, most of the programs are too technical that the students could be missing the soft skills required to be an accountant. University should provide appropriate soft skills' orientation, attitudes, attributes and competencies for future accounting graduates and business managers. Government institutions (e.g. Multimedia Development Corporation, Talent Corporation Malaysia) and professional bodies in Malaysia (e.g. CIMA, Malaysia Institute of Accountant) can assist in the talent development of F&A SSO industry. The new talent development framework is shown in Figure 2.

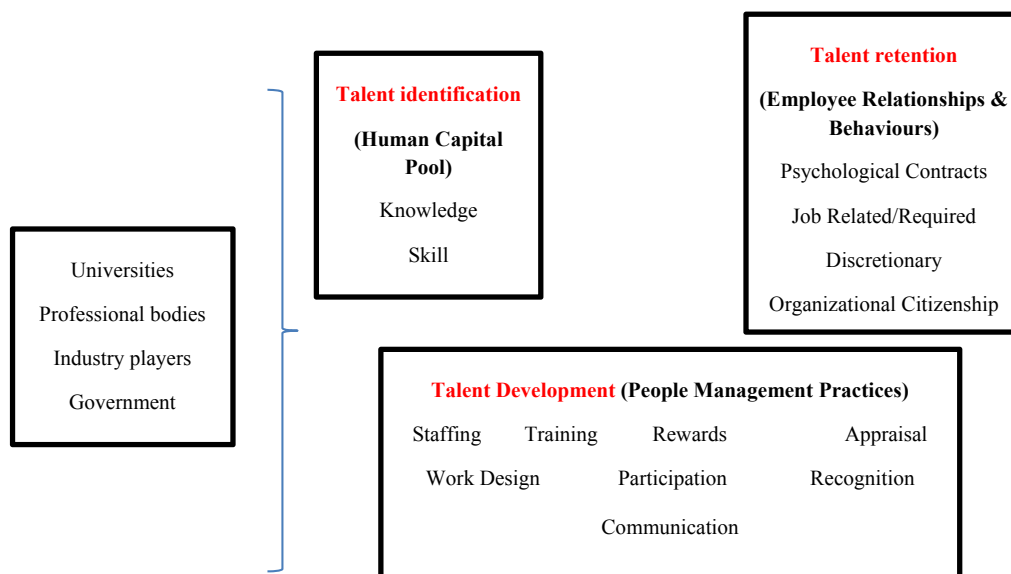


Figure 4: Talent Development Framework for Finance & Accounting SSO Industry

Research methodology

This study adopts qualitative research approach as it provides multiple realities and develops deep understanding (Corbin et al., 2014). Data are collected through interviews, focus group and two in-depth case studies. In addition, this study examined documents reviews (course syllabus, website, public related reports) and observations on the working environment, company infrastructure, behaviors in meeting and operation process. Various techniques of data collection is particularly beneficial as it provides multiple perspectives, supplies information on emerging concepts that allow for cross-checking and yields stronger substantiation of constructs (Orlikowski, 1993).

Interviews help to delve into participants' experience on talent management phenomenon in specific accounting shared services context. There are approximately 20 hours of interviews with 21 related stakeholders; SSO firms, government agencies, academicians, professional bodies, students and parents (Appendix 1-1). The participants are selected based on their role and availability. An interview protocol was developed to guide the discussion on

interviewees' views related to the required skills of the industry, work situation within organization, experiences and opinions on accountant talent management. All interviews were digitally recorded and transcribed.

Focus groups provide in depth information on beliefs, feelings, attitudes and perceptions of the group members. The first and second focus group consists of practitioners (SS companies), educators (education ministry) and regulator (government agency), while the third focus group consist of selected parents (Appendix 1-2). The participants are selected based on their roles in the industry. Focus group 1 involved 25 participants from 17 organizations and focus group 2 involved 27 participants from 18 organization. Third focus group consists of 16 parents aged between 30 to 43 years old. They provide opinions and perceptions of their children's careers in F&A SSO firms industry. Each of the focus group lasted between one to two hours. During the discussion, notes were taken once participants had given their opinion on a specific issue. Wherever possible, the discussion within the focus group was taped, transcribed, and summarized accordingly.

In addition, two in-depth case study allows theory building and extension of knowledge in the area investigated. Case 1 is a shared service firms, incorporated in February 2008 and obtained MSC Malaysia-status in July 2008. The firm has operations in Penang and Cyberjaya. It serves and supports its internal global network in areas such as finance and accounting, IT, Human Resources, procurement and other business services. Case 2 is a wholly owned shared services firm providing F&A support services in the Asia Pacific region. It started its F&A shared services in 1994 and established 11 regional centres in Malaysia. Interviews were conducted with the former Chief Financial Officer, Controller, Accounting Manager and related staffs (Appendix 1-3). The interviews were taped, transcribed, and summarized. Each interview was conducted face-to-face for at least two hours.

Main Findings - Building Talents for F&A SSO Industry

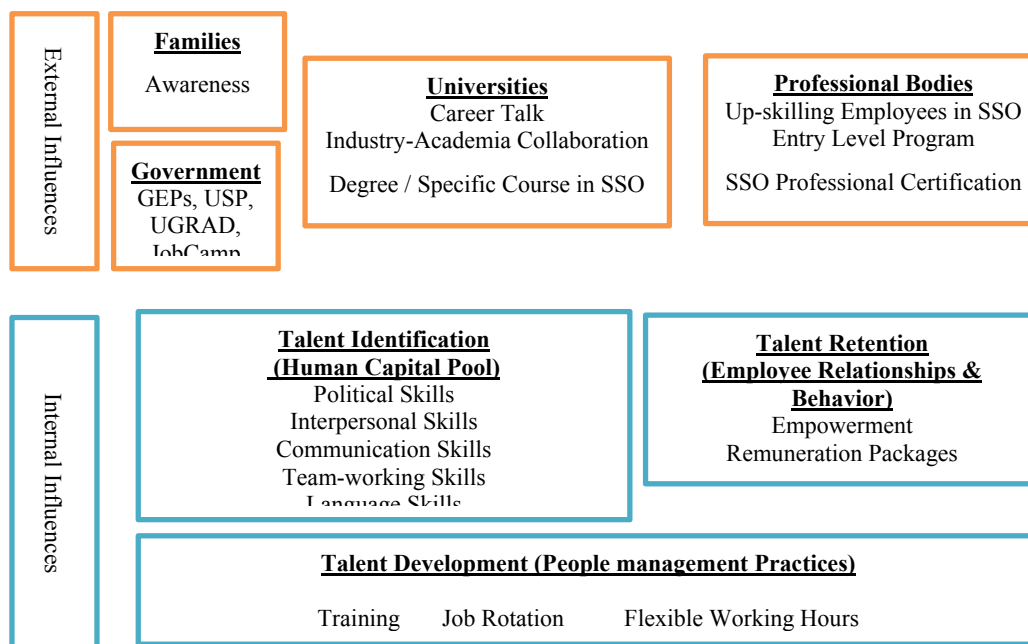


Figure 3: Building Talents for F&A SSO Industry

Building talents for F&A SSO industry requires integrated effort from different stakeholders. There are external and internal stakeholders' influences on building or developing talent for F&A SSO industry (Figure 3).

External Influences

The external influences include mind-set change of immediate families, government initiatives, universities program, professional qualification and certification.

- Majority of parents, lecturers and students expect that public accounting firms is a base to start accounting career, hence working at other companies or SSO firms is less preferable. Some students clearly indicate that they have to work at audit firms before working somewhere else in order to be a chartered accountant. F&A shared services industry is new and traditionally people prefer, themselves or their children work at a well-known organization as some parent feel that *“it is wasteful for young talent to work in F&A shared services”*. There is a need to change the mindset through awareness of job opportunities at the SSO firms. Most graduates are unaware of the opportunities. Discussion in the focus group suggest that students do not know about careers in F&A shared services. Without any shadow of doubt, people will not join something that they do not know and do not understand. Various programs have been designed to promote F&A shared services industry careers such as education fairs, series of talks, and forums. Facebook page and YouTube to feature stories on shared services firms, and correlate articles and facts on shared services with talents also help to create awareness on careers in the SSO industry. Other than that, some firms provide counselor kit, marketing kit, brochures and pamphlets in order to promote the F&A shares services industry as a career of choice.
- Government initiatives include Graduates Employability Program (GEP) and branding of the industry. The aim of Graduates Employability Program (GEPs) Scheme. is to enhance graduate employability in order to reduce talent shortages by 2020. The program will equip fresh and unemployed graduates with skills required by industries. MDeC, Outsourcing Malaysia, Talent Corp and Universities are working together to implement the program. At the moment, more than 200 local graduates are given opportunities to participate in the program. Other programs include Undergraduate Skills Program (USP) which is conducted at universities on top of the university syllabus; Undergraduate Apprenticed and Development Program (UGRAD) which MDeC provides incentives for companies to take up interns; Graduate Training Program (GTP) provide incentives for companies to hire fresh graduates; Job Camp (JC) is designed for unemployed graduates or talents from other industries (non-employees) and last but not least, Professional Certification (My Pro-cert) which is to encourage existing employees to up skill and upgrade.
- Universities or Higher Education Institutions play important roles in building talent for SSO industry. Other than series of career talk, some universities have collaboration with industry to develop pool of talent in the SSO. This industry-academia collaboration could be in the form of training program, visit to SSO firms and immerse learning (e.g. real-life project) that allow them to access the firm's related information and get familiar with workplace, career nature and job condition. Other universities like Universiti Kebangsaan Malaysia (UKM) even plan to introduce courses in SSO embedded in the degree program.

- Professional bodies like CIMA illustrate the need of generating talent for shared services through qualification and certification in business and accounting. Despite that, professional bodies like ACCA act as a platform and link employers to talent by providing specific programs for talent to learn required skills as finance executive. Additionally, International Association of Outsourcing Professionals (IAOP) provides corporate and professional development programs according to the Outsourcing Professional Standards (OPS). These standards identify more than 100 specific areas of knowledge, experience, and skill individuals need for outsourcing success. IAOP provides two important certifications: Certified Outsourcing Professional (COP) and Certified Outsourcing Specialist (COS). Big SSO firms have embraced IAOP's training and certification programs as a key element in their organization's training program.

Internal Influences

Internal influences on SSO talent development include talent identification, talent development and talent retention.

Talent identification indicate skills required for human capital pool in the SSO firms as follows:

- Language proficiency skills in English and some other native language for example Chinese, Spanish and Indian are important. Even though, Malaysia has talent in many major languages such as Chinese, Indians, Japanese and Spanish, there is still a need for talent who can fluently speak and write in English. One of the local SSO firms but has global clients indicate the important of English language. “... *because we operate in so many countries typically we require the use of English to be part of our business language because most of our operating ... good English skills both oral and written is important criteria when we interview candidates.* The challenge is for non-native English speakers to serve native English speakers in a language and culture that is not their own. The English language training provided by universities are claimed to be inadequate the work at the SSO firms.
- Problem Solving has been described in many disciplines and from different perspectives. Different terminologies also used to explain problem solving. In psychology, problem solving is known as a mental process as in computer science the term used is a computerized process. According to Scherer & Tiemann (2014), a person is considered as competent when he has the ability to solve complex problem. People are using their own ability and creativity depending on task given. The ability of problem solving also related to one's age which also differ based on when and how the development across the life-span (Zimmerman, 2007).
- Communication skills is the ability to speak appropriately with a wide variety of people, demonstrate a varied vocabulary and tailor their language to their audience, listen effectively, and present their ideas appropriately. One of the CEO in SSO firms explain: “*The industry want people who can question... we like people who challenge people who argue...*” Other CEOs indicate that they prefer to hire candidates who can communicate well not only verbally but also non-verbal communication e.g. emails and business report, because communication is one of the most important processes to build up the companies' images and reputation.

- Political skills is the ability to effectively understand others at work, which can be used to influence others to act in ways that enhance one's personal and organizational objectives. A CEO of Case Study 1 explains: “ *In order to run shared services, you need to be respectful by the people (staffs) and the things that people do and look is how can we work together to improve...* ” With their social astuteness and flexible, adaptive approach to interpersonal influence, politically skilled individuals know precisely how to demonstrate their behavioral repertoire in order to develop the desired image (e.g. Ferris et al., 2007). Furthermore, SSO firm requires staffs who know how to deal with people especially with team members from different location and cultural background. As indicated by one of the CEOs: “ *Shared Services is ... different than audit or any accounting job out there because it is just not purely accounting ... you have to know how to deal with people.... because we are shared service, we need to deal with different kind of people from different continents* ”.
- Team-working skills is the ability to effectively coordinate the performance of multiple individuals. Most SSO firm value team work as their culture: “ *The value is that they are maintaining as one team, concern on the safety, courage and the excellence of the employees... this value is a culture of SSO firm* ”.

Talent development program could ensure that graduates of staff possess the required skills discussed earlier. This include:

- Job Rotation means allowing the employees to be flexible, in order to make work place interesting for accounting and finance employee: “ *...job rotations is something that is very good as everyone will have a chance to be located in the different area within some couple of month. So they learn quite lot of things and makes it interesting for them...* ” Additionally, if they find some changes that can enhance the process, they are allowed to improve the process. A controller and accounting manager in Case Study 1 emphasized: “ *They own the processes...and can improve the process as needed.* ”
- In-house training program is important to train employee the skill sets according to the industry needs. Some SSO firms allocated several hours of training to their employees and also developed their own training module. Nevertheless, only 30% of the SSO firms willing to put aside their allocation for training and development. Some SSO firms have their own graduates’ program. Finance executive of a well-known SSO firm explained: “ *We have university graduate program to develop young talented universities graduate for the future professions especially in the finance. Basically they will become our permanent employees ...* ”
- Flexible working hours or flexible working arrangement (part-time) would help in attracting talent to the F&A shared services industry. As elaborated by Former-CFO of case study 2: “ *Flexible hours, part-time, and different kinds of working considerations which are traditionally not something Malaysian companies do but might be embraced as we moved forward to tackle the gap in terms of skills.* ” It is discussed in previous studies, monotonous nature of work and unusual working hours cause employee attrition in a company (Mehta, Armenakis, Mehta, & Irani, 2006).

Talent retention program develop employees relationship and behaviour through:

- Empowerment refers to the potential for autonomy in teams to increase satisfaction and in turn citizenship and employee enjoy the feeling of being part of the organizations. To cultivate the teamwork spirit, Case study 1 incorporate FISH philosophy as their working culture. This philosophy focuses on “Be there”, “Play”, “Make their Day” and “Choose Your Attitude”.
- Appropriate and fair remuneration packages is important in attracting accounting professionals, specifically for the top employee and middle managers. This would help firms in attracting accounting professionals and retaining them in F&A shared services. One of the interviewees in Case Study 2 indicates: “*Shared services have to do benchmarking of remuneration packages for employees against other shared services firms and must stay competitive to ensure staffs are satisfied.*”

Practical Implications

This study had identified the required skills needed for graduates to be employed in F&A SSO industry. Despite the technical knowledge, graduates are expected to possess soft skills which are the language skills, communication skills, problem solving skills, political skills and team-working skills. Although some SSO firms provide in-house training to enhance the hard and soft skills, graduates are expected to gain such skills before they are being employed. Such talent should be developed at their universities or in their professional courses provided by the professional bodies. The question is how universities, professional bodies, SSO firms and government support the training for the required talent?

SSO Career Development

The main issue arose from the findings are lack of awareness of SSO career development. Most graduates are not confident that SSO could help develop their career as professional accountants. For them, audit firms are the only way to achieve their ambition. This has been told by generations; parents, family and friends. In addition, there are perceptions from current SSO employees that the career development opportunities are limited because of typically flatter organization structures in SSO firms.

We need to change this mind-set by developing a clear career path that shows how their career as professional accountants could be developed. The career path should include professional skills development before and after the graduates join the workforce in SSO industry. Mind-set change could also be established during the awareness program. The program should demonstrate the desired practices and behaviours. It is an increasingly common practice to seed the trainees in the early days with high performers from the existing SSO organization, their roles and responsibilities, and clearly defined career paths, must be determined in advance to help reduce uncertainty and misunderstanding. The SSO firms should be more structured to provide scope of opportunities for talent development and retention. Recently, MDeC together with F&A SSO industry focus group has drawn career in F&A SSO (Figure 4), which, should be highly promoted to universities and society.



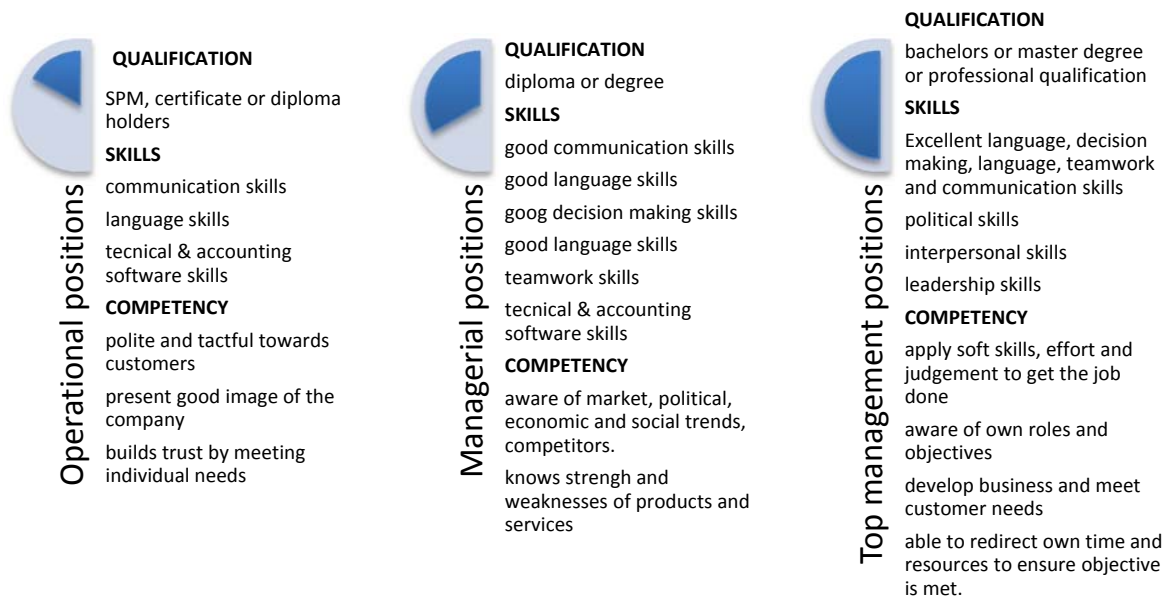
Source: MDeC (2012)

Figure 4: F&A SSO Career Development

Training Program

Universities and professional bodies should focus on training and development toward skills that are necessary to start a career in F&A SSO. Although International Association of Outsourcing Professional (IAOP) has started its initiatives in providing certification for outsourcing professionals, it is still broad and has not taken into consideration career path expected by finance and accounting graduates. Accounting Professional Bodies such as CIMA should play important roles in the training of SSO professional by taking into consideration the list of skill sets required to develop professional training program for future accountants. CIMA's emphasis on managerial accounting could be useful in developing managerial and leadership skills for future SSO employees. Universities could integrate the skills into a new elective course or existing degree program in finance and accounting in order to develop understanding on the operation in the SSOs. Researchers should focus more on issues in SSO industry. Case studies on SSO should be written and used in class discussions.

Training program should emphasize on technical and soft skills development at each level of SSO career path (Figure 5). Operational positions such as account clerk, account executive, auditor and financial analysis require SPM, certificate or diploma holders with minimum communication and technical skills (good knowledge accounting and related software). Managerial positions such as senior accountant, investment analyst and finance manager require at least a diploma or degree with strong technical skills, communication skills and decision making skills. Top management positions such as head of finance and chief financial officers requires at least bachelors or master degree or professional qualification with strong technical, communication and leadership skills. By providing training the right talent with the right skills and knowledge, SSO firms will be able to develop the required competencies and cope with talent issues.



(MDeC, 2012)

Figure 5: Skill Development for careers in F&A SSO Industry

SSO Training Lab at Universities

In addition to formal training, SSO firms should focus on recruitment processes to identify, attract and deploy graduates with the right balance of technical, functional and behavioural skills. The recruitment process should start when the students still at universities. SSO firms should establish joint efforts with existing universities to incorporate SSO-oriented training requirements in their curricula and courses. SSO firms should also collaborate with higher education institutions to develop a pipeline of talent to sustain the employment needs over time. This could be achieved by setting up its own training lab in the universities. Students could handle assigned project, which could be integrated in the course or program. A targeted training and development plan should reflect the SSO's strategy, vision and values and be differentiated by function and level of employee. SSO firms should perform at least a competency mapping to identify the supply of skills and resources, and highlights any gaps or surpluses that need to be addressed. This competency mapping must then inform job specifications, training and recruitment plans.

Competitive Remuneration Policy

There is a need to perform benchmarking of remuneration packages for employee against other shared services firms. SSO firms should apply competitive remuneration policy to ensure talent retention. The remuneration policy should take into consideration a market-competitive reward system, including monetary and non-monetary elements, that recognizes individual and team performance. Some compensation and benefits initiatives could include higher allowances, all-expense paid holidays and vacations, career development planning, to retain talent in the firms. Implementing performance management at all levels and tying the process to tangible outputs in terms of rewards, development opportunities and career progression is important to develop trust in the performance measurement systems. SSO firms should have flexibility to allow remuneration to reflect an individual's performance against set objectives and to reward the SSO's highest performers in line with their top-performing industry peers.

Employees' Empowerment

SSO leadership and management must objectively demonstrate that employees' engagement, welfare and development are important to the organization. Within a high-performance SSO, continuous improvement, process excellence and customer service initiatives not only improve results, but also engage employees, encourage them to take an interest in the business and improve their work experience. This process builds a feeling of ownership and creates a virtuous cycle of self-improvement that over time becomes embedded in the SSO culture. Top management should continuously challenge their leaders to engage and motivate all levels of the workforce and ensure that their behaviour aligns with the desired organizational culture and values. In addition, the employees' relationship with their direct line managers remains the most significant driver in determining the employees' level of engagement and, ultimately, performance. Talent management initiatives and processes are only as effective as the people who implement them on a day-to-day basis. Therefore line managers must possess, or develop, the people management capabilities (coaching, listening, challenging, etc.) that help drive performance across an SSO.

Conclusions

Talent management is a promising research area in finance and accounting shared services specifically in Malaysia as the industry is growing rapidly and in need of in-depth talent management understanding and insights from multiple perspectives. Government is playing its roles in maintaining the flow of talents, however other stakeholders for example universities, accounting professional bodies and SSO firms need to also take part to produce talent for the job market. This initiative could flourish new opportunity for Malaysian graduates employability and reduce attrition rates. The gaps that exist between the industry requirements and the university's curricula that are not merely 'feeding' the industry, especially in the balance between soft and hard/technical skills required by the graduates should be reduced. This could be done through industry-academia collaboration incorporated in the university-training laboratory program, where real-world work skills might actually be developed.

The effort of building talent needs to be comprehensive and holistic in meeting the requirements for all position levels in the SSO firms. The horizon of talent development solutions has to be widened towards identifying, developing and retaining talents with required skills and expertise for the industry. It must also meet the specific requirements of the workforce career progression, from the pre-employment stage, during employment and up to the top management positions. Talent development solutions must also be for beyond the circle of the shared service community, to include other stakeholders; university, professional bodies, family and society as well as government.

The scope of this study is limited to the context of F&A shared services to understand talent issues. However, the theoretical framework could be applied to other context of shared services such as Human Resources and Information Technology outsourcing. Indeed, future studies might identify more issues that could expand the framework such as business process improvement that requires long life learning and training. Aspects of motivation, job characteristic and personal characteristic could be the basis of future studies. Overall, this presents a short-term research but with details data collection with interviews, focus group

and in-depth case study that provide understanding of talent issues in the F&A shared services.

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Appendix 1-1: List of Interviews

External Parties	Position	Duration (minutes)
Government Agency	Talent Division Director	40
	Shared Services and Outsourcing Cluster Manager	42
University 1	Professor 1	58
	Lecturer 1	78
	Student 1	52
	Student 2	66
University 2	Lecturer 1	39
	Student 1	57
	Student 2	43
Professional Body 1	Education Manager	29
Company 1	HR Manager	73
Company 2	System Analyst	74
Company 3	Account Executive	47
Company 4	Director	45
Company 5	Director	48
	HR Senior Manager	30
	HR Manager	76
Company 6	Director	61
	HR Manager	46
	Accounting and Finance Manager	57
	HR Officer	56
Company 7	HR Manager	40
	Total Minutes (Hours)	1,157 (20)

Appendix 1-2: List of Participants in Focus Group

Company	Focus Group 1	Focus Group 2
1	Representative	
2	Vice President , Employee Development Manager	Vice President ,Employee Development Manager
3	Planning Manager	HR Manager
4	CEO	Representative
5	CEO	CEO
6	Finance Executive	Finance Executive, Representative
7	Head of Business Process	Head of Business Process, Representative
8		Finance Executive, Representative
9		President
10	Executive, Finance Executive	Representative 1, Representative 2
11	Finance Executive	
12	Client Manager, Executive 1, Executive 2, Executive 3	Head of Talent, Client Manager, Representative, Executive 2, Executive 3
13	Representative	
14	Assistant Director	Representative
15	Manager	Representative
16	Representative	Representative 1, Representative 2
17		Manager, Representative
18	Director of Business Development	
19	Finance Executive	Executive
20	President Representative	President
21		Executive of Ministry of Education

Appendix 1-3: List of Interviewees in Case Studies

	Method	Position	Duration
Case Study 1	Interview	Directors	88 minutes
		Vice President of Finance	168 minutes
		HR Manager	31 minutes
	Focus Group (FG)	FG 1 - Level 4 employees (fresh graduate)	75 minutes
		FG 2 - Level 6-1 employees (4-8 years of experience)	59 minutes
		FG 3 - Level 6=2 employees (4-8 years of experience)	48 minutes
		FG 4 - Level 7-1 employees (managers)	75 minutes
		FG 5 - Level 7-2 employees (managers)	57 minutes
Case Study 2	Interview	Former CFO	2 hours
		Controller	2 hours
		Manager	2 hours
		Total hours	16 hours