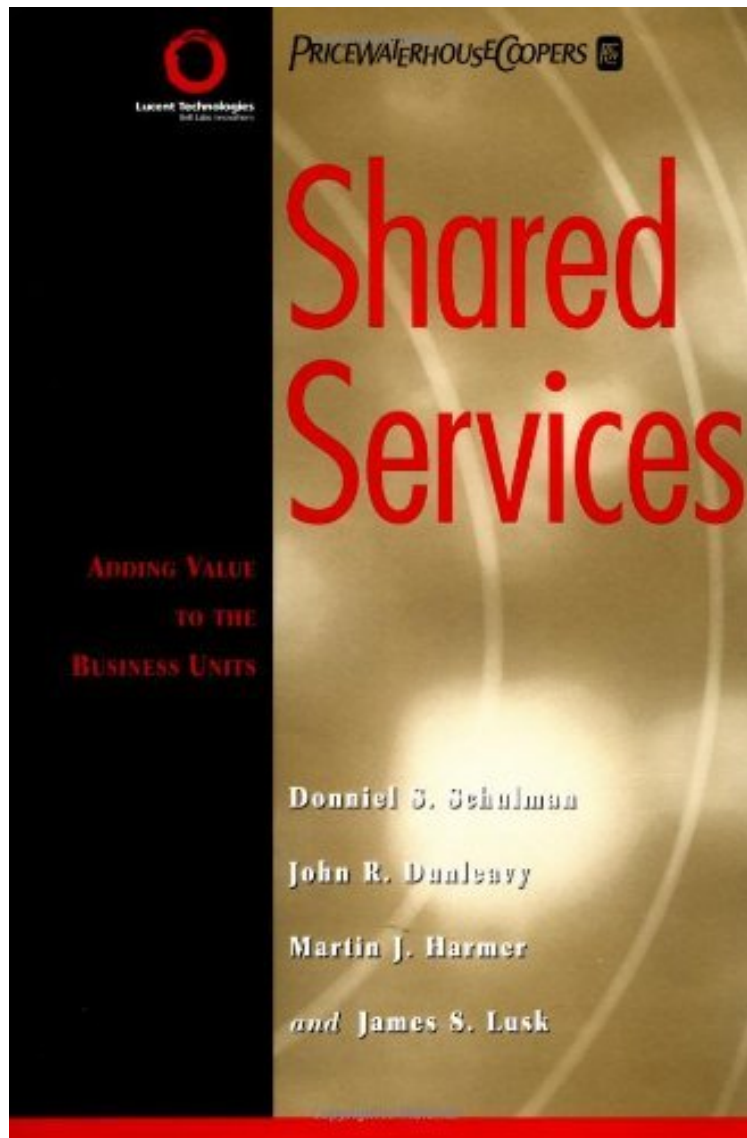


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## Shared Services: Adding Value to the Business Units

*Donniel S. Schulman, Martin J. Harmer, John R. Dunleavy, James S. Lusk*  
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"One of the ways companies are looking for competitive advantage in this frenetic [business] environment . . . is through the use of a tactical technique called shared services. . . . In this book, we bridge [the] chasm between the theory of how a shared services operation 'ought to' work and the practical issues involved in how to make it work, how to carry out a successful implementation of a shared service operation in your business."-from the Preface. Gaining competitive advantage in today's fierce business environment requires focus throughout the company on value, as measured by quality, cost, speed, and service. In the quest for superior performance, a growing number of companies are now turning to shared services, a tactical technique by which corporations can organize financial and other transaction-oriented activities to reduce costs and provide better service to business unit partners. Written by four authorities, three PricewaterhouseCoopers consultants and the executive who has directed the shared service efforts at Lucent Technologies, this comprehensive resource-the first of its kind-examines shared services from the macro issues that compel senior management to embrace this approach through the design and implementation of a shared services environment that leads to increased customer and shareholder value. Of all the tools available for gaining competitive advantage, why shared services? One of the principal reasons is that it creates, through consolidation of often disparate activities, more of a "one company" feel among business units. The benefits of this are twofold: one, it enables companies to show a consistent face to clients and customers, vendors and suppliers, shareholders and potential shareholders; two, it provides increased flexibility to all of the business' operations, allowing corporate leaders to maintain a global perspective while at the same time allowing business unit leaders to take strong, customer-focused actions. Providing both a domestic and global view, Shared Services addresses the full spectrum of issues, including: \* Assessing whether shared services is right for you-issues to consider, goals to be reached. \* Getting started-building support, establishing an effective organization, instituting continuous communication. \* Setting up the infrastructure-billing shared services to business units, dealing with tax and legal entity issues. \* International challenges-complexity, time zone, legal issues, currency stability, and security. \* Program and project management-structures, planning, execution, and control. A groundbreaking book that examines a timely and important topic, Shared Services is an accessible and thorough guide to what could be a critical component in achieving long-term business success. This comprehensive resource is the first to introduce, explain, and explore shared services, an innovative business strategy that involves centralizing various business units, including accounting and transactional operations, to reduce costs and increase customer satisfaction. Presenting a practical and easy-to-follow blueprint for the smooth and sound implementation of shared services in your organization, Shared Services: Adding Value to the Business Units covers all the fundamentals, from how to get started to proper management techniques.

From the Back Cover"One of the ways companies are looking for competitive advantage in this frenetic [business] environment . . . is through the use of a tactical technique called shared services. . . . In this book, we bridge [the] chasm between the theory of how a shared services operation 'ought to' work and the practical issues involved in how to make it work, how to carry out a successful implementation of a shared service operation in your business."-from the Preface. Gaining competitive advantage in today's fierce business environment requires focus throughout the company on value, as measured by quality, cost, speed, and service. In the quest for superior performance, a growing number of companies are now turning to shared services, a tactical technique by which corporations can organize financial and other transaction-oriented activities to reduce costs and provide better service to business unit partners. Written by four authorities, three PricewaterhouseCoopers consultants and the executive who has directed the shared service efforts at Lucent Technologies, this comprehensive resource-the first of its kind-examines shared services from the macro issues that compel senior management to embrace this approach through the design and implementation of a shared services environment that leads to increased customer and shareholder value. Of all the tools available for gaining competitive advantage, why shared services? One of the principal reasons is that it creates, through consolidation of often disparate activities, more of a "one company" feel among business units. The benefits of this are twofold: one, it enables companies to show a consistent face to clients and customers, vendors and suppliers, shareholders and potential shareholders; two, it provides increased flexibility to all of the business' operations, allowing corporate leaders to maintain a global perspective while at the same time allowing business unit leaders to take strong, customer-focused actions. Providing both a domestic and global view, Shared Services addresses the full spectrum of issues, including: \* Assessing whether shared services is right for you-issues to consider, goals to be reached. \* Getting started-building support, establishing an effective organization, instituting continuous communication. \* Setting up the infrastructure-billing shared services to business units, dealing with tax and legal entity issues. \* International challenges-complexity, time zone, legal issues, currency stability, and security. \* Program and project management-structures, planning, execution, and control. A groundbreaking book that examines a timely and important topic, Shared Services is an accessible and thorough guide to what could be a critical component in achieving long-term business success. This comprehensive resource is the first to introduce, explain, and explore

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**About the Author**  
**DONNIEL S. SCHULMAN** is both a Partner and the Americas Theater Leader for the Financial and Cost Management practice at PricewaterhouseCoopers, LLP. Mr. Schulman has 18 years of industry and consulting experience in areas of reinventing the office of the CFO, business process reengineering, and shared services implementation. **JOHN R. DUNLEAVY, CPA**, is a Partner at PricewaterhouseCoopers, LLP, specializing in the communications finance and accounting fields. He has extensive experience in consulting to the telecommunications, food processing, broadcasting, and education industries in the areas of international transfer pricing, management reporting, financial planning control, and product management and marketing information systems. **MARTIN J. HARMER** is a Managing Associate in PricewaterhouseCoopers, LLP Financial Cost Management practice, where his primary focus is shared services consulting. He has over 20 years of combined industry and professional experience in international finance and accounting. **JAMES S. LUSK** is Vice President and Controller of Lucent Technologies. He has played a key role in the largest IPO in U.S. history, which successfully launched Lucent Technologies. Mr. Lusk created and launched Lucent Financial Services, which provides all of the "high-volume/low-cost" accounting and financial transaction processing to Lucent.