

BIBLIO TECAS FDC

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Para ser relevante.

Levantamento Bibliográfico

Dezembro/2020

ASSUNTO:

Levantamento de artigos em publicações A1 e A2 sobre os temas:
Shared services center e robotic process automation

SOLICITANTE	PERÍODO DE COBERTURA	LÍNGUA	PRAZO DE ENTREGA
Confidencial	2015-2020	Português e inglês	04/12/2020

▪ FORAM ENCONTRADAS 08 FONTES

ARTIGOS

01. SUM, Fabiane Flores *et al.* Analysis of the implementation of a lean service in a shared service center: a study of stability and capacity. **IEEE Transactions on Engineering Management**, Piscataway, v. 67, n. 2, p. 334–346, May 2020.

Resumo: *Stability and capacity study can be considered as an initial tool proposed in the literature when beginning an optimization process via the lean approach. The challenge is to develop metrics specific for each process. The purpose of this paper is to develop a detailed analysis of the indicators for the process of lean implementation in a shared service center (SSC). The lean approach may increase the level of excellence in the SSC, and a study of stability and capacity is used to verify if this goal is reached. The method considers the development of metrics along with the employees of the company studied. Twelve indicators that reflected the current situation of the processes are defined, based on the 6M tool (manpower, methods, materials, machines, measure, and management), and, from these indicators, five have not been mentioned before in the analyzed literature. The result of the application indicates that even a process that is part of a mature SSC may present several improvement opportunities and be closer to its level of excellence through the joint use of lean and SSC.*

02. RICHTER, Philipp Clemens; BRÜHL, Rolf. Ahead of the game: antecedents for the success of shared service centers. **European Management Journal**, Oxford, v. 38, n. 3, p. 477–488, Jun. 2020.

Resumo: *(SSCs) are firms' new paradigm for enhancing efficiency and effectiveness in business support activities. Studies show that firms with SSCs can reduce costs up to 30% compared to firms using conventional organizational concepts. Because previous research provides only a few descriptive case studies that comprehensively report how firms implement SSCs, our knowledge regarding antecedents for implementation success (IS) is scarce. This paper addresses this gap, identifies antecedents, and theorizes how they affect the IS of SSCs by drawing on dynamic capability view and organizational design literature. We test a set of hypotheses with survey data from 164 SSC managers in index-listed European firms. Our results show that dynamic capabilities—reshaping capability and IT capability—and the organizational structure of support activities are important antecedents of successful SSC implementation. Overall, we contribute to the shared service literature by shedding theoretical and empirical light on a hitherto largely neglected theme: the antecedents for the successful implementation of SSCs.*



03. BOON, Jan. Moving the governance of shared service centres (SSCs) forward: juxtaposing agency theory and stewardship theory. **Public Money & Management**, Oxfordshire, v. 38, n. 2, p. 97–104, Feb. 2018.

Resumo: *SSCs are popular arrangements for the delivery of support services. However, no-one has systematically analysed how conventional ideas on how to govern SSCs have been introduced in governments. This paper explores the governance of SSCs by juxtaposing agency and stewardship governance prescriptions, and by relating them to empirical examples. More research is needed on the conditions under which different governance methods work.*

04. MEZIHORAK, Petr. Competition for control over the labour process as a driver of relocation of activities to a shared services centre. **Human Relations**, Thousand Oaks, v. 71, n. 6, p. 822–844, Jun. 2018.

Resumo: *New approaches to studying multinational corporations sensitive to issues of power and politics often neglect the way power and politics in corporations shape workplaces, specifically labour processes and modes of their control. The article presents a case study of a firm's relocation of activities to a shared services centre. The relationships among the shared services centre, its client departments and the headquarters involve an ongoing combination of cooperation and competition, resulting in increased managerial control over labour processes and changes in corporate governance. The shared services centre established as a support unit aims to strengthen its position in the organizational structure by gaining control over labour processes and their modification. Competition with client departments for control over labour processes leads to the introduction of controlling mechanisms, norms and standards both in the centre and in client departments. These rules, on the one hand, limit uncertainty; on the other hand, they drive the fragmentation of labour processes, rendering them more codifiable and less complex. These effects make labour processes easier to control and, eventually, to relocate, which is advantageous for the headquarters. Changes in labour processes thus shape the relationships within the corporation and the space for power struggles and politics.*

05. HARRIS, Megan; RILEY, Jennifer; VENKATESH, Roopa. Psychological capital and robotic process automation: good, bad, or somewhere in-between? **Journal of Emerging Technologies in Accounting**, Lakewood Ranch, v. 17, n. 1, p. 71–76, Spring 2020.

Resumo: *Our proposed study applies Psychological Capital (PsyCap) to the Industry 4.0 literature, and specifically, to Robotic Process Automation (RPA). We examine two issues: are accountants ready for the changes brought about by RPA, and will accountants overrely on RPA to provide accurate information? PsyCap is a core construct that encompasses four dimensions of an individual's mental state. Drawn from positive psychology, it focuses on individuals' strengths, rather*



than weaknesses. We expect higher levels of PsyCap will be associated with higher levels of readiness for and reliance on RPA. This could be dangerous, because the output of RPA may not always be reliable. We propose a quasi-experiment to gather data from accountants. Understanding the relationship between PsyCap and behavior is important because PsyCap is a state-like construct, which can be developed and strengthened. Accounting firms and organizations can implement mechanisms to encourage readiness for RPA but discourage overreliance without assurance.

06. HARRAST, Steven A. Robotic process automation in accounting systems. **Journal of Corporate Accounting & Finance** (Wiley), Hoboken, v. 31, n. 4, p. 209–213, Oct. 2020.

Resumo: *Robotic process automation is rapidly transforming the world of work for accounting and other information professionals. Data collection and entry that used to occupy much of the workday is being automated by programmable software robots or bots. Automation using bots should begin with processes that are stable, repetitive, and consume sufficient resources to generate a solid return on investment. As bots are implemented, a number of governance, risk, and compliance issues need to be considered including appropriate controls on bot access to sensitive records and transactions. The bot development process also requires controls so that only tested and authorized bots are deployed. For many companies, RPA is exactly what they have been looking for to drive higher efficiency in information processing.*

07. COOPER, Lauren A. et al. Robotic Process Automation in public accounting. **Accounting Horizons**, Lakewood Ranch, v. 33, n. 4, p. 15–35, Dec. 2019.

Resumo: *We investigate the implementation of Robotic Process Automation (RPA) software in public accounting by interviewing RPA leaders at Big 4 firms. RPA software automates the input, processing, and output of data to streamline repetitive, mundane tasks. Many of our findings are unique to accounting. For instance, participants report tax services are furthest along in RPA adoption, followed by advisory and assurance services. Furthermore, RPA has not impacted fees, but there is concern that clients may desire fee reductions due to decreased employee hours. Finally, unlike other technology implementations, RPA adoption is driven primarily by lower-level employees. Similar to other domains, our results indicate massive efficiency and effectiveness gains from RPA implementation. Also, interviewees do not expect reduced head count to result from RPA use. This study is the first to discuss the benefits, opportunities, and challenges to implementing RPA in accounting and serves as a catalyst for future research.*

08. GOTTHARDT, Max et al. Current State and Challenges in the Implementation of Robotic Process Automation and Artificial Intelligence in Accounting and Auditing. **ACRN Oxford Journal of Finance & Risk Perspectives**, Oxfordshire, v. 8, p. 31–46, Special Issue 2019.



Resumo: *Technology development has grown rapidly in the last decades and gained importance for accounting and auditing through its identified potentials. Particularly the automation of judgment systems and systems that require human intervention, are deemed to be more relevant to confront a transformation through Robotic Process Automation (RPA). During the continuous development, the augmentation of such systems through Artificial Intelligence (AI) presents a greenfield project with high expectations. However theoretical frameworks have not yet been elaborative and sufficient to capture how such deployments can be conducted. Addressing this research gap, this study presents a summarized overview of the transforming RPA ecosystem and indicates what challenges are critical to being confronted for a successful implementation of such systems in accounting and auditing.*

