

Outsourcing Development in Russia: Factors Affecting the Location of Shared Service Centers

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Abstract

Russian companies have actively used the transfer of support functions to outsourcing in recent decades, which allows them to increase the efficiency of their activities and focus on the main business areas. For this purpose, shared service centers are created, which can take various forms – from an internal division to a branch or subsidiary of the company. When deciding to outsource functions, one of the key issues is the choice of the shared service centers' locations. The purpose of the study was to review the existing approaches to determining the factors that influence the choice of the shared service centers' location, as well as to assess the degree of influence of such factors based on statistical data. Using the method of ordinal logistic regression, a direct statistically significant dependence was revealed between the rating of the socio-economic situation of the region, the number and rating of universities, and the number of shared service centers in the region. The inverse dependence between the unemployment rate in the region and the number of shared service centers is also established, as well as the absence of the influence of the average wage level on the territorial location of shared service centers. The study shows that one of the significant factors influencing the choice of the shared service center location in Russia is the proximity to the main production. This is due to the need to preserve jobs in single-industry towns, the low mobility of the population, and the insufficient level of remote service technologies. The article outlines the directions of development that allow strengthening the role of regions in the creation of shared service centers in the future. The results of the study can be used by companies when analyzing the activities of existing or creating new shared service centers, as well as by authorities when considering regional development issues.

Key-words: Outsourcing, Shared Service Center, Ordinal Logistic Regression, Accounting Center, Accounting Service Organization, Remote Service, Regional Development.

1. Introduction

Not much attention is paid to the issues of shared service centers (SSC) market research in Russia. One of the reasons is that SSC performs an "internal", providing function, they are not profit centers, information about them is not subject to advertising by large corporations and is not available in public sources. Thus, most of them do not have their website, and there is no detailed information about the functioning of such organizations in the corporate reports. To conduct full-scale research on SSC, internal, insider information is needed, which is not available in the public information space. Thus, such data may be collected by large audit companies in the course of their practice [0].

In Russia, SSC began to be created about twenty years later than in Western countries, where most large companies today widely use outsourcing of services [0-0]. The number of CSOs in Russia has practically not increased in recent years. Therewith, it differs significantly from the number of SSC in Eastern European countries. Thus, the number of SSC in Poland and Slovakia alone is about 10 times higher than in Russia, and the number of SSC employees is about 43 times higher. This significant excess is since many multinational corporations in the early 2000s moved their SSC from India to Central and Eastern Europe due to possible risks associated with the rising cost of labor, cultural differences, confrontation with Pakistan, etc. [0].

Consider the factors that are taken into account when determining the SSC location. In foreign literature, the following criteria are distinguished for choosing the location of new SSC:

- evaluation factors: potential for cost optimization, experienced skilled workers in the labor market for the required processes, IT infrastructure, availability of foreign language skills, availability and quality of real estate, business climate and competition, city development plans and overall quality of life, accessibility of the locality, etc.;
- qualification factors: availability of local universities and an airport;
- risks: labor, financial, geopolitical, natural disasters, etc. [0, 0].

Research by Russian authors reveals similar factors that are taken into account when creating an SSC in Russia:

- availability of qualified personnel in the region of creation;
- lack of competition for personnel from other SSC;
- cost of labor and rent;
- proximity to headquarters and main production facilities;
- transport accessibility, quality of infrastructure, and communication development [29].

In addition, in professional studies, there are such criteria as the population size, the cost of living in a given region, the level of education, the difference in time zones, the unemployment rate, the average salary, etc. [0-0].

2. Methods

An increasing number of large companies are increasing their efficiency by outsourcing their functions. This mechanism is actively used by many large companies both in Russia and abroad [0, 0]. As a rule, supporting, secondary functions are outsourced: administrative and economic support (cleaning, transport, food), IT support, legal services, accounting, tax, personnel accounting, etc. [0, 0]. The transfer of some functions does not carry serious risks for organizations (such as cleaning), while others are critical (such as accounting or IT support). In this regard, the choice of the organization to perform the transferred function is a significant stage in the planning of outsourcing. As a rule, for these purposes, corporations create subsidiaries or dependent legal entities, branches or allocate internal structural divisions, i.e., transfer functions to *insourcing* ("internal" outsourcing) [0, 0]. Large corporations for these purposes create the so-called *shared service centers*, the practice of creating of which is widespread throughout the world [0, 0]. This helps reduce the risks that may arise when engaging a third-party contractor, such as leaking significant information or stopping a vital business process. One of the processes transferred to insourcing is accounting and reporting [0, 0]. The transfer of the accounting function to a third party is allowed by the legislation of the Russian Federation [30], which often entails the creation of separate legal entities within the financial and industrial groups – accounting centers that keep records and prepare reports of the group's organizations [0].

Based on information from open sources, we have compiled a list of organizations that can be identified as SSC of the largest companies in the Russian Federation. The final list includes 73 service centers of the holding companies representing various sectors of the economy: fuel and energy, metallurgy, production, and trade (a fragment of data is given in Table 1).

Table 1 - General service centers of the largest corporations in Russia

No.	Name	Year of creation	Location	Group of serviced organizations	FD ¹
1	OMK – SSC	2001	Vyksa	OMK-HOLDING	PFD ²
2	LUKOIL – URCP	2009	Perm	LUKOIL	PFD
3	SIBUR – COB	2012	Nizhny Novgorod	SIBUR	PFD
4	COB (KAMAZ)	2013	Naberezhnye Chelny	KAMAZ	PFD
5	Gazpromneft BS	2009	Saint Petersburg	Gazprom Neft	NWFD ³
6	Outsourcing (Tomskneft)	1999	Strezhevoy	Tomskneft	SFD ⁴
7	RUSAL – CU	2004	Krasnoyarsk	RUSAL	SFD
8	OUS	2006	Novokuznetsk	Evrast Group	SFD
9	Greenfin (Siberian Coal Energy Company)	2007	Krasnoyarsk	SUEK	SFD
10	Sibirenergouchet	2012	Krasnoyarsk	SUEK	SFD
11	USC EuroSibEnergo	2012	Irkutsk	EUROSIB	SFD
12	CSR	2016	Novokuznetsk	Evrast Group	SFD
13	MMK – VC	2011	Magnitogorsk	MMK ⁵	UFD
14	Transneft Finance	2006	Moscow	Transneft	CFD ⁶
15	RN-Uchet	2008	Moscow	Rosneft	CFD
16	Severstal – SSC	2009	Yaroslavl	Severstal	CFD
17	Greenatom	2009	Moscow	Rosatom	CFD
18	Norilsk Nickel – SSC	2010	Moscow	Norilsk Nickel	CFD
19	X5 Synergy	2012	Moscow	X5 Retail Group	CFD
20	NLMK – VC	2013	Lipetsk	NMLK ⁷	CFD
21	Cherkizovo – SSC	2014	Moscow	Cherkizovo	CFD
22	Metalloinvest CS	2016	Stary Oskol	Metalloinvest	CFD
23	LUKOIL-URCV	2009	Volgograd	LUKOIL	SFD ⁸
...

1Federal District (hereinafter – FD)

2Privolzhsky FD

3Northwestern FD

4Siberian FD

5 Magnitogorsk Metallurgical Plant

6 Central FD

7 Novolipetsk Metallurgical Plant

8South FD

Further, based on statistical data, the influence of individual factors on the number of SSC in localities of the Russian Federation is considered. For this purpose, we correlate the list of SSC and

their branches with the list of cities (regions) in which they are located. This list includes 42 localities, where 73 SSC are located, including 35 (48%) of them are legally branches of SSC. A fragment of such data is presented in Table 2.

Table 2 - The number of SSC and their branches in the context of regions and cities of Russia (data fragment)

Region	City	Number of SSC (including branches)
Moscow	Moscow	7
Nizhny Novgorod Region	Nizhny Novgorod	6
Yaroslavl Region	Yaroslavl	5
Voronezh Region	Voronezh	4
Krasnoyarsk Territory	Krasnoyarsk	4
Samara Region	Samara	3
Sverdlovsk Region	Ekaterinburg	2
Kemerovo Region	Novokuznetsk	2
Novosibirsk Region	Novosibirsk	2
Omsk Region	Omsk	2
Perm Territory	Perm	2
Saint-Petersburg	Saint-Petersburg	2
Tver Region	Tver	2
Bashkortostan	Ufa	2
Irkutsk Region	Angarsk	1
Bryansk Region	Bryansk	1
Vladimir Region	Vladimir	1
Volgograd Region	Volgograd	1
Nizhny Novgorod Region	Vyksa	1
Udmurt Republic	Glazov	1
...

3. Results

The calculations show that the SSC location and its branches in the vast majority of cases (66%) coincide with the location of its main production sites. Thus, an essential criterion in determining the SSC location for Russian companies is the factor of "convenience" of the location, close to the main production. This criterion essentially covers other indicators, such as the difference in time zones, the duration and cost of the flight/trip, the cost of renting (buying) housing for staff (affects if necessary relocation), the cost of renting office space (possibly located on its premises), the quality of communication to ensure the exchange of information, etc.

It should also be noted that 9 (12.3%) of the 42 SSC locations are "single-industry towns" following the relevant regulatory act of the Government of the Russian Federation [31] (highlighted in bold in Table 2). SSCs and their subdivisions are created in them based on city-forming enterprises, including in 3 cities – at the enterprises of the nuclear industry, in 5 – in metallurgy, and in 1 – in mechanical engineering (as, for example, KAMAZ Business Support Center LLC in Naberezhnye Chelny). This observation enhances the importance of the factor of proximity to the main production in determining the SSC location.

In our opinion, it is also important that corporations fulfill their social obligations to preserve jobs in the regions where they operate. By analogy with the "cities of companies" in Western countries, Russian single-industry towns need support from large employers [0]. For example, Rosatom's enterprises are city-forming in small localities, and often the reduction of even a small number of jobs can lead to an increase in the level of unemployment and social tension.

To assess other factors influencing the choice of the SSC location, we have compiled a list of indicators, for each of which statistical data are collected in the context of cities or regions of the Russian Federation (Table 3).

Table 3 - Factors for assessing the impact on the SSC location

Criteria	Number of observations	Fragments of observations (in descending order of values)
Number of universities in the city [32]	150	Moscow – 266; Saint Petersburg – 88; Ekaterinburg – 41; Novosibirsk – 33; Voronezh – 30...
Total rating of the city's universities [31]	150	Moscow – 64.8; Saint Petersburg – 22.4; Ekaterinburg – 9.2; Novosibirsk – 9.1; Voronezh – 7.7;...
The average unemployment rate in the region for 2017-2019 [33]	85	Republic of Ingushetia – 26.4; Republic of Tyva – 15.1; Chechen Republic – 13.7; Karachai-Cherkess Republic – 12.4;...
Average unemployment rate in the region for 2005-2009 [32]	83*	Republic of Ingushetia – 55.72; Chechen Republic – 47.6; Republic of Tyva – 20.02; Kabardino-Balkar Republic – 18.88; ...
Average salary in the region for 2013-2018 [32]	85	the Chukotka Autonomous Region – 83,678.12; Yamal-Nenets Autonomous District – 81,990. 78; the Nenets Autonomous District – 71,452. 18; Magadan Region – 68,829.31; ...
Rating of the socio-economic situation of the region [34]	85	Moscow – 88.98; Saint Petersburg – 85.549; Khanty-Mansiysk Autonomous District – 77.763; Moscow Region – 77.595; ...

* The difference with the indicators of 2017-2019 is due to the lack of data from the Republic of Crimea and Sevastopol

Further, a regression analysis was carried out to determine the dependence of the number of SSC in a locality on each factor. Since the dependent variable "number of SSC" has three or more results and ordinal values from 1 to 7 (8), the method of ordinal logistic regression is chosen to determine the relationship of indicators.

One of the criteria under consideration – the rating of the socio-economic situation of the region – is calculated based on various indicators: the scale and efficiency of the economy, indicators of the budget, and social sphere ¹⁴. In this regard, it collectively covers such factors as the number of people employed in the economy, budget revenues, investments in fixed assets per capita, the share of profitable enterprises, etc. All of them generally characterize the level of development of the region's infrastructure and in one way or another can influence the choice of the SSC location.

In the course of the analysis, the p-values and the ordinal logistic regression coefficients were calculated for each factor (Table 4). The p-value shows how much each factor (predictor) affects the dependent variable – the number of SSC. We used the generally accepted p-value level of 0.05 to assess the statistical significance and agreement of the model. If the p-value is less than 0.05, the dependence between the factor and the response is considered statistically significant, if it is greater – vice versa. Ordinal logistic regression coefficients show the direction and degree of dependence of the variable on the factor. A positive coefficient indicates that higher levels of the factor are associated with lower values of the variable, i.e. there is an inverse dependence between the indicators, a negative coefficient indicates the presence of a direct dependence between the factor and the dependent variable. The absolute value of the coefficient shows the tightness of the dependence between the indicators.

Table 4 - P-values and coefficients of ordinal logistic regression to assess the influence of factors on the number of SSC

Factor	P-value	The ordinal logistic regression coefficient	The dependence of the number of SSC on the factor
Number of universities in the region	0.0001	-0.109103	direct
Total rating of universities in the region	0.0001	-0.492001	direct
Average unemployment rate in the region for 2017-2019	0.004	0.424514	inverse
Average unemployment rate in the region for 2005-2009	0.002	0.387214	inverse
Average salary in the region for 2013-2018	0.480	-0.0000105	absent
Rating of the socio-economic situation of the region	0.0001	-0.0976151	direct

Calculations show that the number of SSC directly depends on such indicators as the rating of the socio-economic situation of the region, the number and rating of universities, which confirms the conclusions given in the professional literature. Indeed, companies tend to create SSC in regions where the infrastructure is developed and where there is a high-quality staff – employees with higher education.

On the other hand, the inverse dependence between the unemployment rate and the number of SSC in the region is established, both according to data for the period preceding the intensive creation of SSC (2005-2009), and when the bulk of SSC was already created (2017-2019). This observation does not coincide with the conclusions of several studies. In theory, SSC should be created where the unemployment rate is higher since this makes it possible to attract labor resources that are in abundance on the market. The discrepancy, in our opinion, can be explained by the fact that the official unemployment rate takes into account all categories of workers and not only those that are required by the SSC. It should also be taken into account that the unemployment rate is higher in the "peripheral" regions, where there is no developed production and the head offices of large companies and which, for this reason, are not considered as the SSC location.

The absence of a statistically significant dependence of the number of SSC on the average salary also refutes the conclusions given in the literature. On the one hand, in theory, any employer seeks to optimize its costs, and therefore the number of SSC should be greater where the average salary is lower. On the other hand, to maintain the proper level of service delivery, SSC will have to attract staff with the appropriate level of competence and pay compensation for work at the level that has been developed in the region for this category of employees. Such employees are usually available in developed cities, where the level of payment is higher than in small localities. It is also necessary to take into account the fact that due to corporate norms, the work of employees of the SSC, as a rule, is paid at the level of the rest of the company's enterprises. As a result, this factor does not have a significant impact on the choice of the SSC location.

4. Discussion

According to the results of the study, it can be concluded that the main factors influencing the choice of the SSC location in Russia are the proximity to the main production, the developed infrastructure of the region, and the availability of qualified personnel in it.

This picture is generally similar to the global practice, where the main criteria for placing SSC are also cost optimization, the supply of high-quality labor resources on the market, the level of

infrastructure development, and the business environment of the region [35, 36]. However, there is almost no mention of such a factor as proximity to production in the research of the SSC market abroad. It is assumed initially that the purpose of the SSC is to reduce costs by separating the function from the main business processes, increase the manageability and efficiency of processes, and strengthen the transparency of the business. Moreover, "separation" is often understood as the territorial isolation of the SSC. The distance between the SSC and the production does not matter much.

In Russia, the factor of proximity to production is one of the main factors, which is due to several points. Firstly, as noted above, many enterprises are city-forming, and the relocation of jobs can lead to negative social consequences. Secondly, the level of population mobility in Russia is traditionally lower than in other countries. Back in 2010, the World Bank noted that the growth of the Russian economy was constrained by the low mobility of the population [0]. Thirdly, remote interaction channels in Russia are not yet sufficiently developed, which also does not allow placing the SSC separately from the main production. Few enterprises have not switched to electronic document management. Technical infrastructure, communication channels, the processes of transferring information and documents are not well developed and well established everywhere, etc.

Nevertheless, today there is a trend in the development of modern technologies that increase the possibilities for remote service. These include the following:

electronic document management. Organizations are gradually becoming involved in the "digital" data exchange with their counterparties and with regulatory authorities (online cash registers, electronic disability sheets, employment records, etc. are being introduced). [0, 0];

remote authorization of operations. There are electronic means of confirming transactions, including those that have legal significance (electronic digital signature). In the future, it is possible to develop other forms of identification and authorization of subjects of transactions (identification by fingerprint, voice, face, etc.);

centralized databases. At the level of regulatory bodies, banks, and professional communities, resources can be created that consolidates information about property and business facts. These are, for example, databases of online cash receipts, databases on employee income, registers of real estate and motor vehicles, etc. In the future, such databases will allow accounting and calculating taxes without primary documents. For example, from the beginning of 2021, the obligation for taxpayers to submit declarations on land and transport taxes is canceled, since the calculation of these taxes will be carried out based on the data of the regulator;

development of technical means of recording the facts of economic life. Such tools are increasingly penetrating business practice. Object location sensors are used, goods are marked, photo and video recordings of transactions are made. All this will make it possible to record transactions based on such electronic certificates and in the future lead to the cancellation of paper accounting documents;

data mining tools. In the context of economic digitalization, data becomes the most important asset and its use allows the development of data-driven innovation. In the future, the use of technologies based on "big data" will lead to the creation of unprecedented added value [0].

The above innovations create opportunities for the development of remote services, as a result of which the importance of the factor of the proximity of the SSC to the main production decreases. The level of information technology and human resources of the region are of particular importance, which creates additional opportunities for the development of SSC in territories with developed infrastructure and qualified personnel. Taking this into account, geographically separate outsourcing of functions of large companies can become one of the most promising types of economic activity, contributing to the creation of "poles of competitiveness" in the regions of Russia [0].

5. Conclusion

The conducted research contains a critical analysis of the existing paradigms and has certain originality and novelty. The article not only considers the available approaches to determining the factors that influence the choice of the SSC location but also examines the reliability of the available points of view based on actual data. The results of the study showed that not all the factors indicated in the professional literature affect the choice of the SSC location in Russia. Thus, if a direct dependence was confirmed for some indicators (the level of infrastructure, the number, and quality of universities), then for others (the unemployment rate) this dependence turned out to be inverse, or it was not confirmed at all (the average level of wages). In general, according to the results of the analysis, it can be concluded that the determining factor of the SSC location in Russia is the proximity to the places of implementation of the main business processes of the company. Nevertheless, the trend of recent years is the development of technologies that allow creating service centers that are geographically remote from the main production. This makes it possible to take full advantage of the benefits of outsourcing functions, such as cost savings and increased process efficiency.

In practice, the results of the study can be used in the activities of companies that have implemented or are planning to outsource support functions. Also, the results of the analysis may be of interest to regional authorities to determine the opportunities for the development of territories by attracting large investments in the creation of service centers.

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