
RESEARCH INSIGHT REPORT

Beyond Efficiency: How GBS is Becoming an Engine of Enterprise Value



New Research: Redefining success in terms of business impact

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Table of Contents

Introduction	3
Value Protection vs Value Creation	4
Refocusing on Business Outcomes	5
How to Create Value – Expanding the GBS Mandate	8
GBS as an Operating Model for Value Creation	10
How to Get There: A Roadmap to Enterprise Value Creation	14
Tips on Establishing GBS as an Engine of Enterprise Value	15
Conclusion	19



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Introduction

Traditionally, GBS “value” has been relatively easy to define: lower operating costs, standardized processes, higher productivity and improved service levels formed the cornerstone of every business case. These metrics were tangible, measurable and aligned with the expectations of finance leaders who typically sponsored GBS transformation.

Today, executive priorities have shifted under market pressure. The emergence of AI and digital technologies, a shortage of critical skills, and a competitive marketplace have created an urgent imperative for leadership. As a result, executives are demanding that GBS do more to support revenue and growth.

The findings from SSON Research & Analytics’ latest survey show that the industry clearly recognizes this shift, with many GBS leaders now asking themselves the question: *How do we reposition GBS from an organization that protects enterprise value through efficiencies to one that [actively creates value through capabilities](#)?*

The challenge is that while expectations have changed, operating models, measures of success and even leadership capabilities have not. The most significant finding is the contradiction exposed throughout the research:



Most organizations say they want GBS to create enterprise value.



Yet they still measure success primarily through cost, SLAs and transactional efficiency.



Very few have formal value frameworks in place.



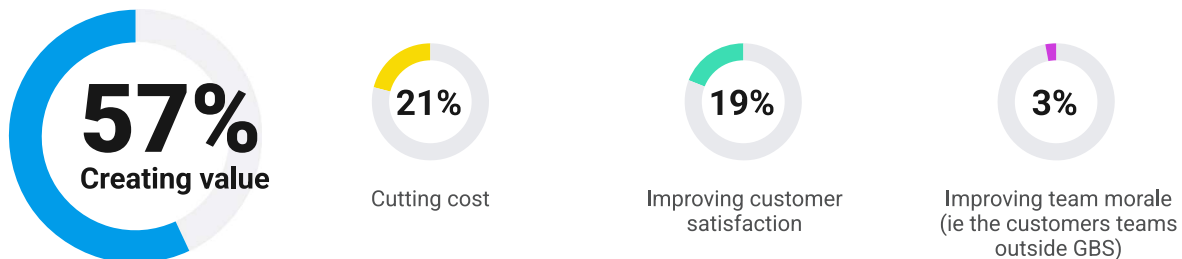
Only a small minority have reached true value maturity.

Value Protection vs Value Creation

Why is Value Creation the Defining Challenge of GBS?

Today, efficiency is the baseline rather than the differentiator, as executive expectations shift towards more impactful forms of *value creation*, like customer outcomes, revenue, and commercial decision-making. GBS organizations understand what is being asked of them – roughly six out of 10 recognize their customers place “value” above cost – and are taking steps to reposition themselves as an enterprise capability platform. Internal pressure is clearly driving this shift.

WHAT HAS EARNED YOU THE GREATEST KUDOS FROM YOUR CUSTOMERS?



How Far Have GBS Progressed on the Journey?

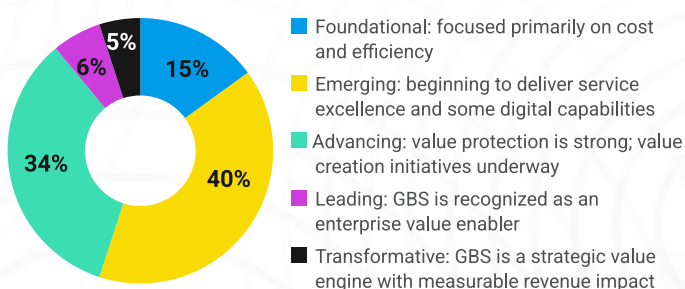
The short answer: not far enough. While nearly half of the GBS organizations surveyed are committed to value creation, relatively few (11%) have achieved it. The majority (55%) remain primarily focused on value protection although roughly a third have initiatives underway.

As this research highlights, the main obstacle is not ambition, but evidence: weak or non-existent measurement frameworks make it difficult for GBS to demonstrate, and be recognized for, the value it creates. The key gap, despite growing recognition of enterprise expectations, is a robust framework of governance structures, metrics and reporting mechanisms to measure and monitor value creation. Almost half the respondents currently limit value tracking to a few

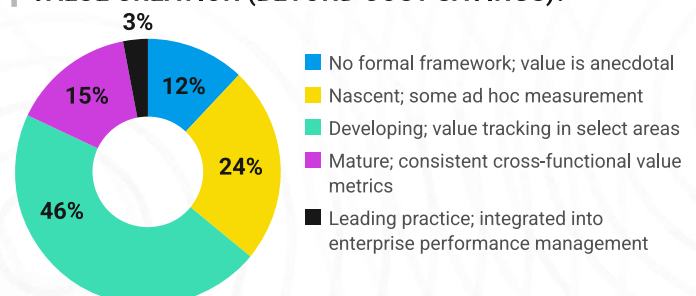
selected initiatives while roughly one-third operate on an *ad hoc* or anecdotal basis. Fewer than 20% are leading the way in having implemented frameworks that quantify value metrics or are leveraging leading practices.

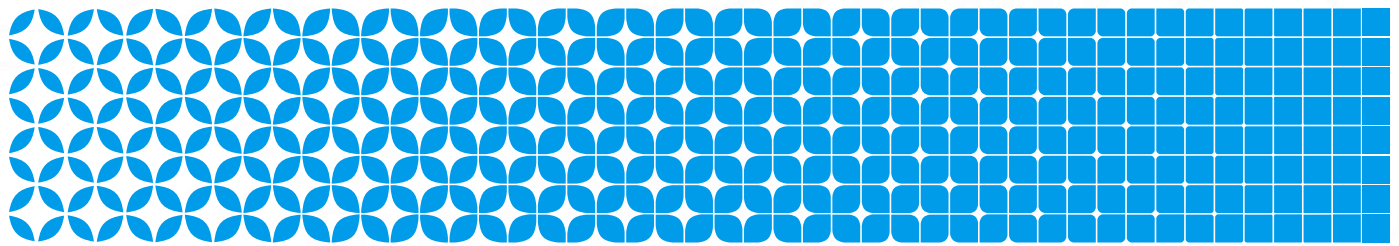
This finding represents *one of the greatest barriers to GBS evolution*. **If value creation cannot be measured, it cannot be governed or credibly communicated.** Without a commitment to measuring GBS’s business impact, expectations will continue to outpace proven results. A value quantification framework not only validates value creation but also provides a common language through which GBS leaders can communicate their contribution in terms that resonate with business leaders.

HOW WOULD YOU RATE YOUR OVERALL GBS MATURITY ON THE JOURNEY FROM COST CENTER TO VALUE CREATION ENGINE?



TO WHAT EXTENT DOES YOUR GBS ORGANIZATION HAVE A FORMAL FRAMEWORK FOR QUANTIFYING VALUE CREATION (BEYOND COST SAVINGS)?

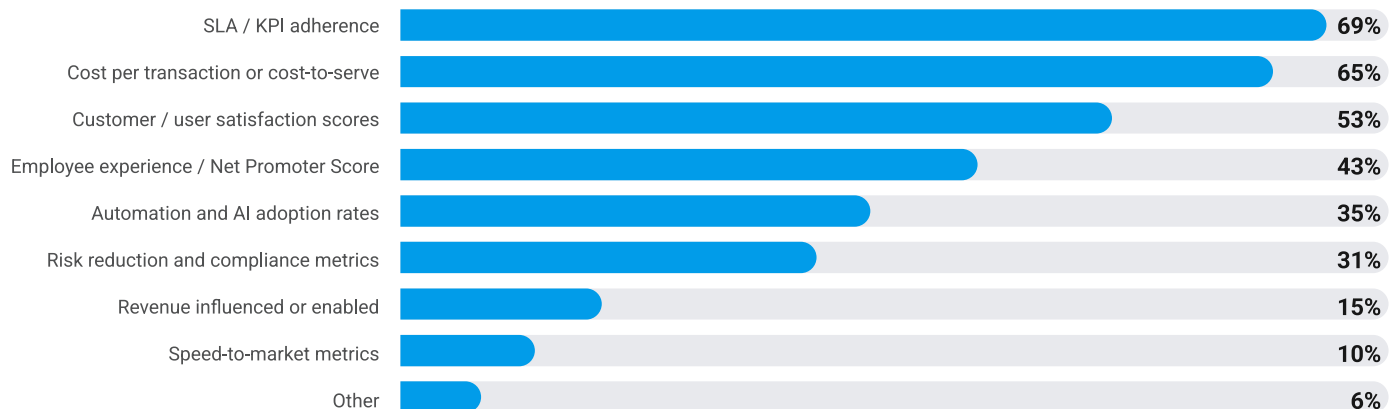




Refocusing on Business Outcomes

The disconnect between ambition and performance becomes more evident when examining how stakeholders evaluate GBS. Although discussions around innovation, growth and business partnership abound, our research shows that current metrics continue to focus on eliminating waste through operational excellence: Nearly 70% of respondents measure GBS success primarily through service level agreements (SLAs) and key performance indicators (KPIs), while 65% look to cost. By contrast, relatively few monitor the contribution GBS makes to commercial success, whether through revenue generation (15%) or speed-to-market (10%); and yet, these are precisely the business outcomes attracting the attention of CEOs and boards.

HOW DO YOUR PRIMARY STAKEHOLDERS (E.G., CFO, CEO, BUSINESS UNIT LEADERS) CURRENTLY MEASURE THE SUCCESS OF GBS? (MULTIPLE OPTIONS SELECTED)

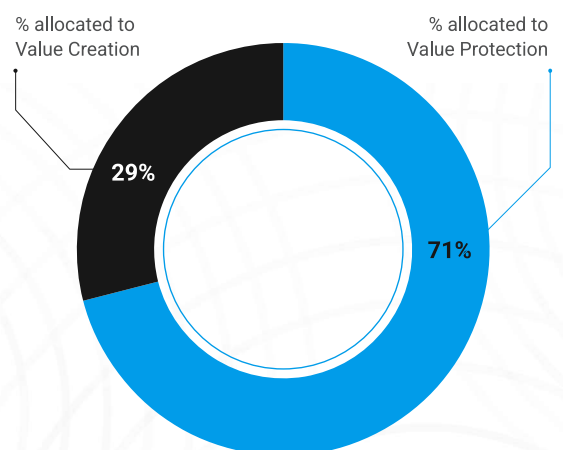


This illustrates one of the central tensions facing GBS today.

While executive expectations have expanded past efficiency, many organizations continue to define value using metrics that were designed for a previous generation of shared services. I.e., GBS is increasingly expected to *deliver value creation* but is assessed on *value protection*.

Our data confirms this: 71% of respondents are still aligned to a value protection mandate. The challenge is that if performance management focuses predominantly on cost and service levels, these outcomes will continue to be targeted, even as the organization itself calls for innovation and business impact. Until expectations, governance models and performance measures are realigned, the full value potential of GBS to deliver commercial impact is unlikely to be realized.

HOW WOULD YOU CHARACTERIZE YOUR GBS'S CURRENT STRATEGIC MANDATE?



The solution is at hand, however. Introducing a new set of performance metrics that more accurately align to value-based expectations could include:



Speed to
Market



Revenue
Growth



Working Capital
Optimization



Customer
Experience



Digital
Adoption

Leading GBS are already beginning to shift their focus by asking:



How are we improving
customer experience?



How are we helping the business
generate cash faster?



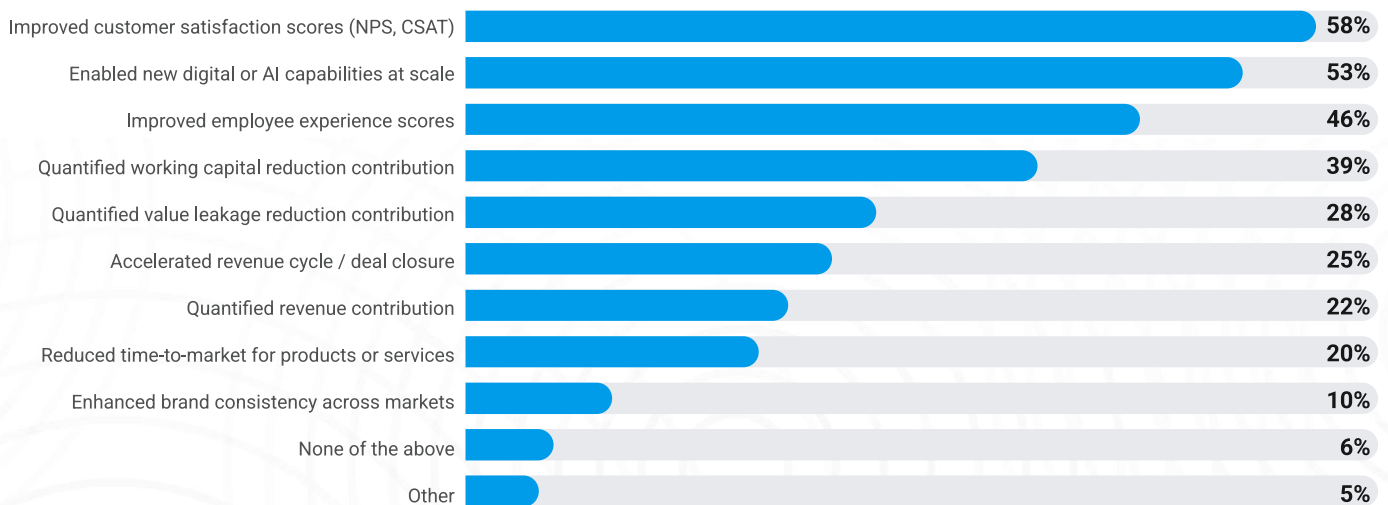
How are we enabling better
commercial decisions?

Consider working capital as an example. Traditionally, Accounts Receivable teams might be measured on invoice processing times or collection activities. A value-oriented GBS organization asks a different question: *How much cash has been released back into the business?*

Similarly, procurement organizations increasingly focus not simply on purchase order efficiency but on spend optimization; customer operations move beyond call handling metrics to customer retention; HR organizations shift from transactional processing towards workforce analytics. In each case, the emphasis moves from *what GBS does* to *what GBS enables*.

There are already plenty of examples of GBS successfully delivering, specifically in terms of customer satisfaction, digital capabilities, and employee experience (see chart).

WHICH VALUE CREATION OUTCOMES HAS YOUR GBS ORGANIZATION DEMONSTRABLY DELIVERED IN THE PAST 24 MONTHS? (MULTIPLE OPTIONS SELECTED)

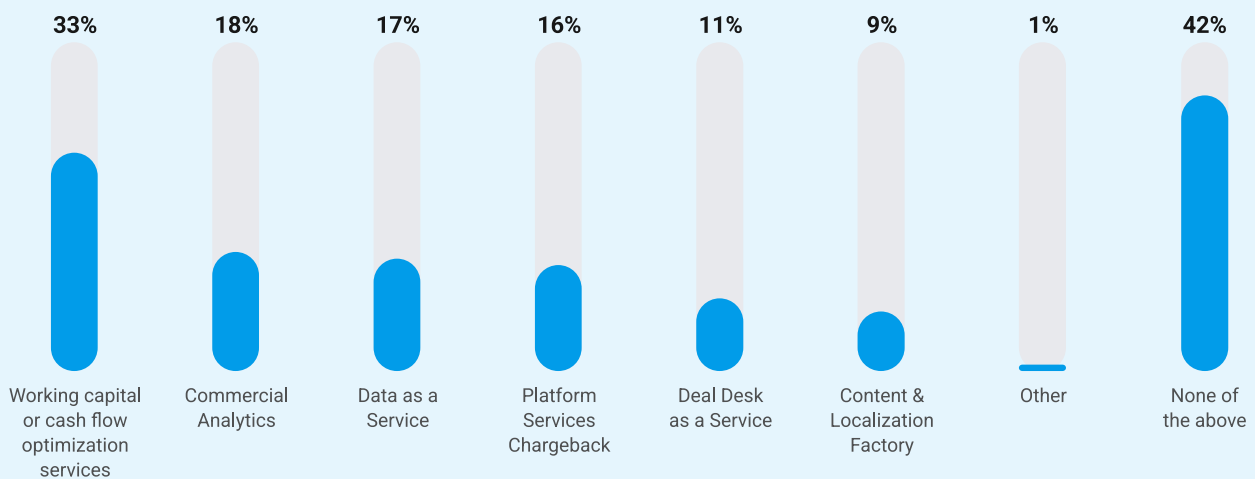


USE CASE: Commercial Value Creation through Revenue Enablement

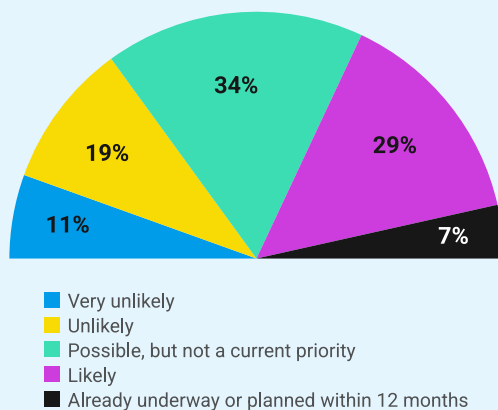
The transition from efficiency to value is perhaps most visible in the growing focus on revenue. According to the survey, one-third of respondents already provide working capital and cash flow optimization services, while others are extending GBS into commercial analytics, pricing optimization, deal desk support and AI-enabled platform services that directly influence commercial performance.

Although formal recognition of GBS as a revenue contributor remains limited today, the direction is clear. More than one-third of survey respondents believe GBS will be recognized as a revenue-enabling function within a few years, with executive sponsorship identified as the single most important catalyst for change. The message is clear: the next evolution of GBS is about applying its capabilities to accelerate revenue, improve cash flow and create measurable enterprise value.

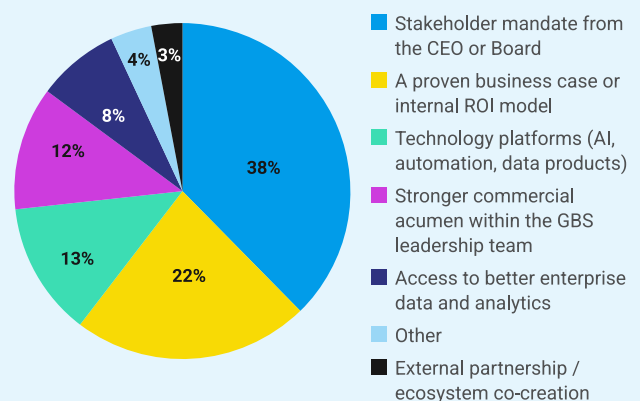
DOES YOUR GBS ORGANIZATION CURRENTLY OPERATE ANY OF THE FOLLOWING REVENUE-ENABLING OR REVENUE-GENERATING MODELS? (MULTIPLE OPTIONS SELECTED)



OVER THE NEXT 3 YEARS, HOW LIKELY IS YOUR ORGANIZATION TO FORMALLY RECOGNIZE GBS AS A REVENUE CONTRIBUTOR (NOT JUST A COST CENTER) IN YOUR ENTERPRISE OPERATING MODEL?



WHAT IS THE MOST SIGNIFICANT ENabler FOR GBS TO EVOLVE INTO A REVENUE-GENERATING FUNCTION?



How to Create Value – Expanding the GBS Mandate

The original GBS value proposition focused on doing more with less. The next generation of GBS must figure out how to become a catalyst for enterprise performance. This broader definition of value has important implications for scope, as GBS moves beyond traditional functional boundaries into customer-facing operations, commercial support, and other capabilities that sit closer to revenue generation and strategic decision-making.

Current vs Future Scope

The data shows this shift is already well underway. While Finance, HR and Procurement remain the most widely adopted functions, many GBS are moving into new capabilities like Sales, Marketing, and Analytics. Simply absorbing new scope does not create value, however. As the mandate evolves, so too must GBS, by building capabilities that can be applied across functions. In the next phase of its evolution, GBS will become less a collection of “shared” business services and more an enterprise capability platform. That capability-led design is emerging as the real differentiator between organizations that merely expand their scope and those that genuinely create measurable business impact.

WHICH OF THE FOLLOWING FUNCTIONS ARE CURRENTLY WITHIN SCOPE FOR YOUR GBS ORGANIZATION? (MULTIPLE OPTIONS SELECTED)



Building Enterprise Capability

The data confirms this trend: roughly 40% of respondents already provide **customer experience** and **digital engagement** capabilities (or plan to); one-third offer **sales operations**; and more than 25% are expanding into **revenue/commercial analytics**, **ESG reporting** and **marketing operations**. In addition we see more end-to-end scope in sales operations through revenue management to AR/ Credit control. This reflects a growing recognition that the capabilities developed within GBS are equally applicable across commercial activities, where business impact is significantly greater. They demand different skills, however, different governance models, and closer collaboration with the business than traditional transactional services.

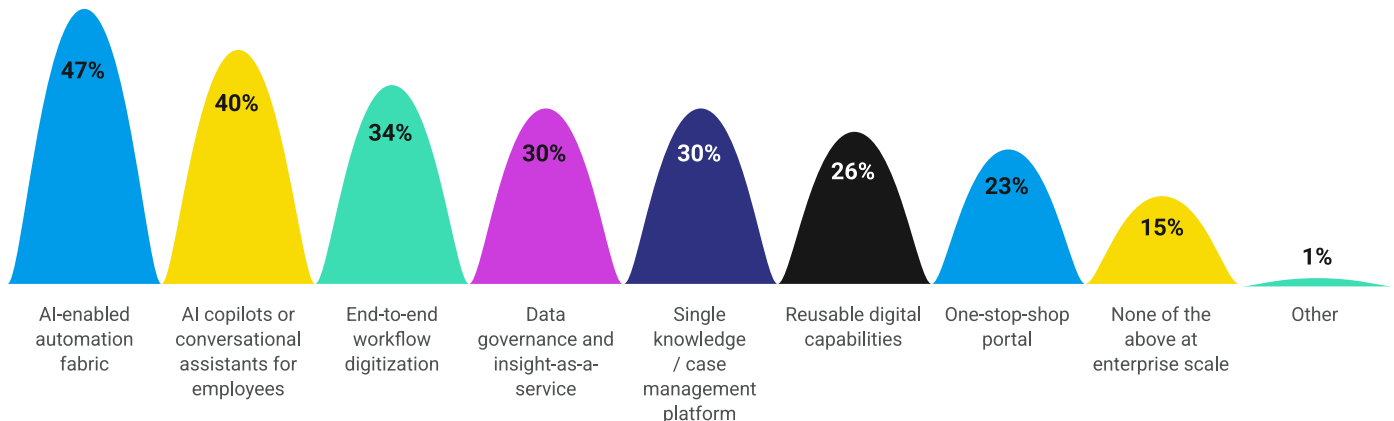
WHICH OF THE FOLLOWING FRONT- OR MIDDLE-OFFICE CAPABILITIES DO YOU EITHER ALREADY HAVE IN SCOPE OR ANTICIPATE BRINGING INTO GBS SCOPE WITHIN THE NEXT THREE YEARS? (MULTIPLE OPTIONS SELECTED)



Drivers and Barriers

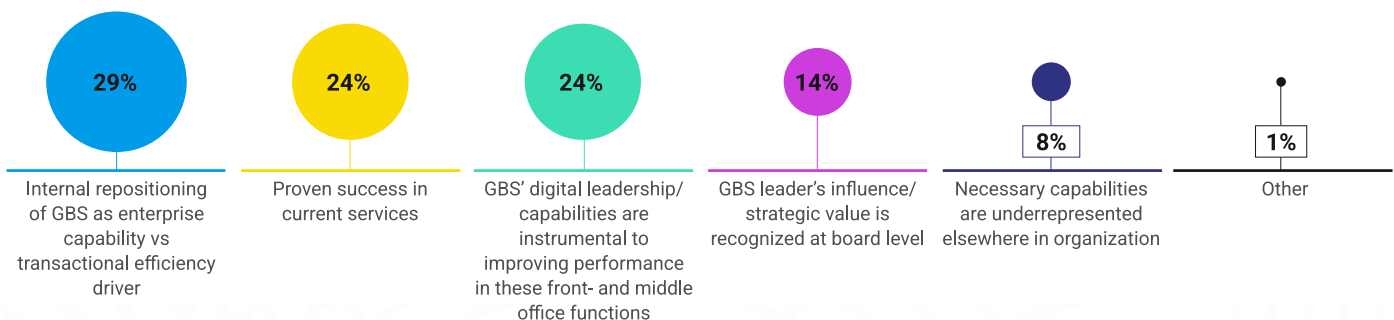
The shift towards a value creation model is accelerated by the desire to *reposition GBS as an enterprise capability* and to *leverage its growing digital capabilities*. This recognizes an important shift in perception, whereby GBS is becoming a platform through which key capabilities can be deployed. Examples already abound and include AI automation, conversational assistants, workflow digitization, and data insights (see chart).

WHICH OF THE FOLLOWING PLATFORM CAPABILITIES HAS YOUR GBS ORGANIZATION DEPLOYED AT AN ENTERPRISE SCALE? (MULTIPLE OPTIONS SELECTED)

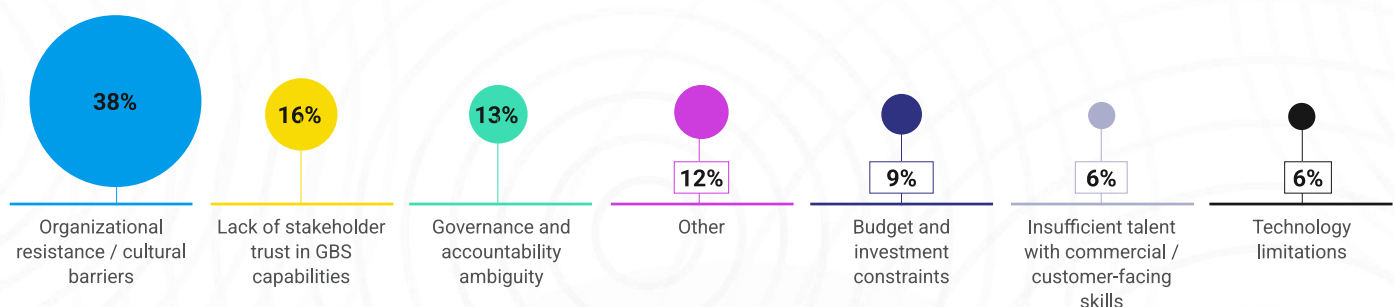


The greatest obstacles identified in our research are not technology or funding, but *organizational resistance* and *lack of trust*. For many business leaders, customer-facing activities remain closely tied to business units and commercial accountability, so concerns over losing control, governance complexity, and uncertainty about ownership can often outweigh confidence in GBS's ability to deliver. This resistance is nothing new to GBS and can be overcome through a combination of executive mandate and building better stakeholder relationships.

WHAT IS THE MOST COMPELLING REASON/BUSINESS CASE FOR GBS TO BRING THESE FRONT- AND MIDDLE-OFFICE FUNCTIONS INTO SCOPE?



WHAT IS THE SINGLE GREATEST BARRIER TO EXPANDING GBS INTO FRONT- AND MIDDLE-OFFICE FUNCTIONS?



GBS as an Operating Model for Value Creation

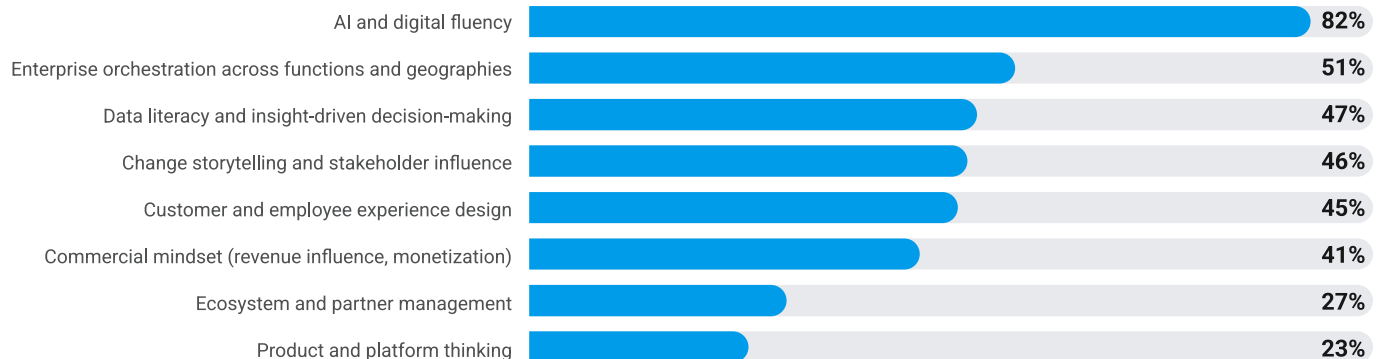
Four critical enablers separate organizations that remain focused on operational efficiency from those evolving into value engines.

Talent and Leadership

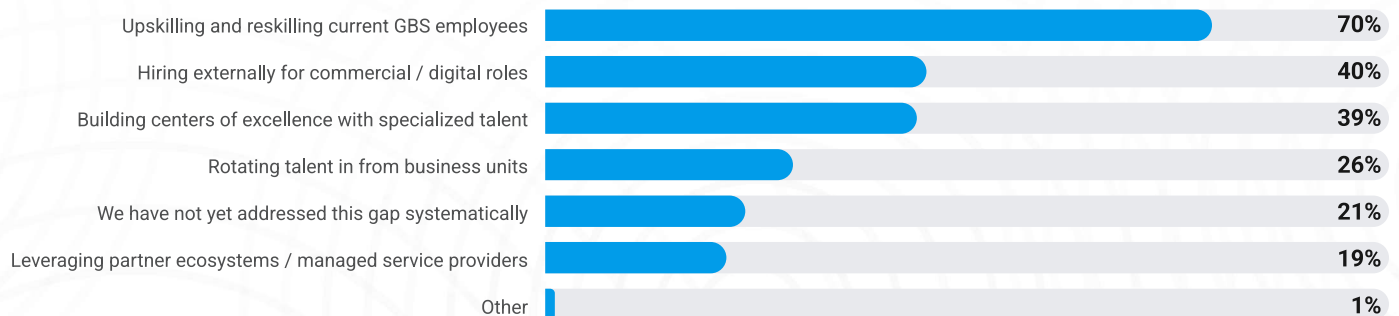
As GBS aligns more closely to business outputs, its leaders must understand the commercial drivers of the business and show that they are able to lead digital transformation. This message is clearly understood. More than **80%** of respondents identified AI and digital fluency as the most important future leadership capability. Others highlighted orchestration (i.e., influence) across functions, data literacy, stakeholder relationships, and commercial acumen – the latter clear evidence that GBS leaders are increasingly expected to think like business leaders rather than functional managers.

The workforce also needs to adjust to a value creation mandate. We already see some efforts underway. Most GBS are investing in upskilling and reskilling initiatives, while some are complementing internal talent with specialist hiring for commercial/digital roles, or developing specialized talent through centers of excellence. This commitment to upskilling the workforce is crucial to deliver on the value creation mandate.

WHICH OF THE FOLLOWING LEADERSHIP COMPETENCIES ARE MOST CRITICAL FOR YOUR GBS ORGANIZATION OVER THE NEXT 3–5 YEARS? (MULTIPLE OPTIONS SELECTED)



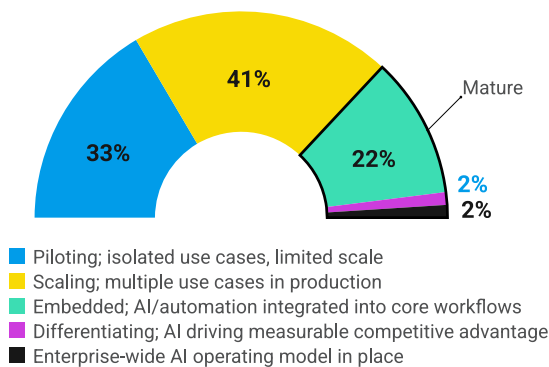
HOW IS YOUR GBS ORGANIZATION ADDRESSING THE TALENT GAP REQUIRED TO SUPPORT VALUE-CREATION ACTIVITIES? (MULTIPLE OPTIONS SELECTED)



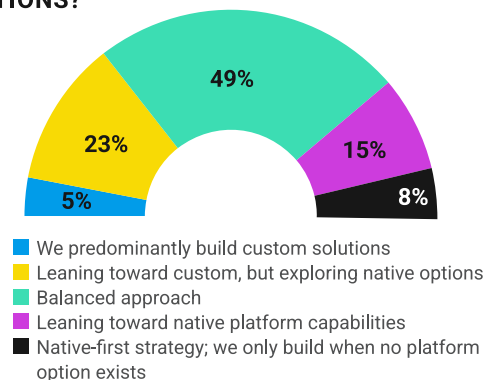
Digital Platforms and AI

Technology remains one of the greatest enablers of GBS transformation, with AI acting as an amplifier or accelerator. A quarter of respondents have already made significant progress to date, embedding AI into core work flows or establishing an enterprise-wide AI operating model. These are the standard bearers leading the way. Three-quarters of respondents indicate a preference for native capabilities, where possible (in some instances alongside custom-built solutions), leveraging AI already embedded within applications.

HOW WOULD YOU RATE THE MATURITY OF YOUR GBS ORGANIZATION'S AI AND AUTOMATION CAPABILITIES TODAY?

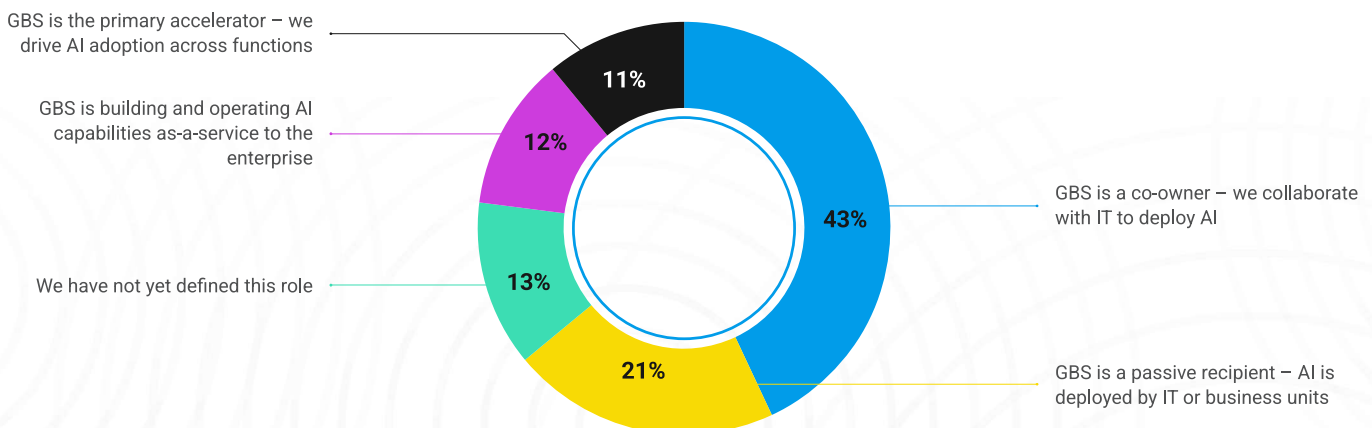


TO WHAT EXTENT IS YOUR GBS ORGANIZATION MOVING TOWARD USING NATIVE PLATFORM CAPABILITIES RATHER THAN BUILDING CUSTOM SOLUTIONS?



Perhaps most telling is the influence GBS has over AI's deployment. Given master data management is heavily within scope, and GBS's broad reach across the enterprise, the model has become foundational to building and delivering AI capabilities. Indeed, 43% say GBS co-owns AI deployment alongside IT, while a growing minority (23%) are positioning GBS as responsible for building AI capabilities and delivering them "as-a-service."

WHICH OF THE FOLLOWING STATEMENTS BEST DESCRIBES YOUR GBS ORGANIZATION'S ROLE RELATIVE TO AI DEPLOYMENT ACROSS THE ENTERPRISE?

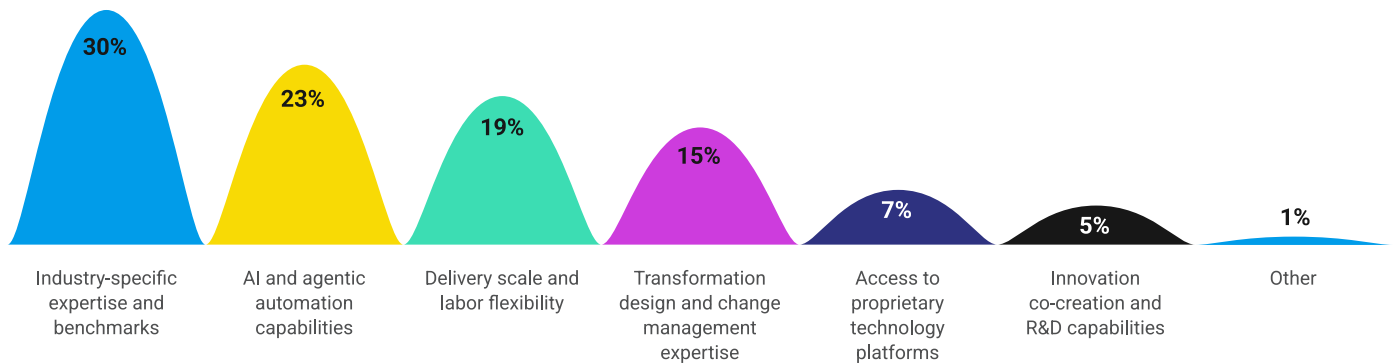


Strategic Ecosystems

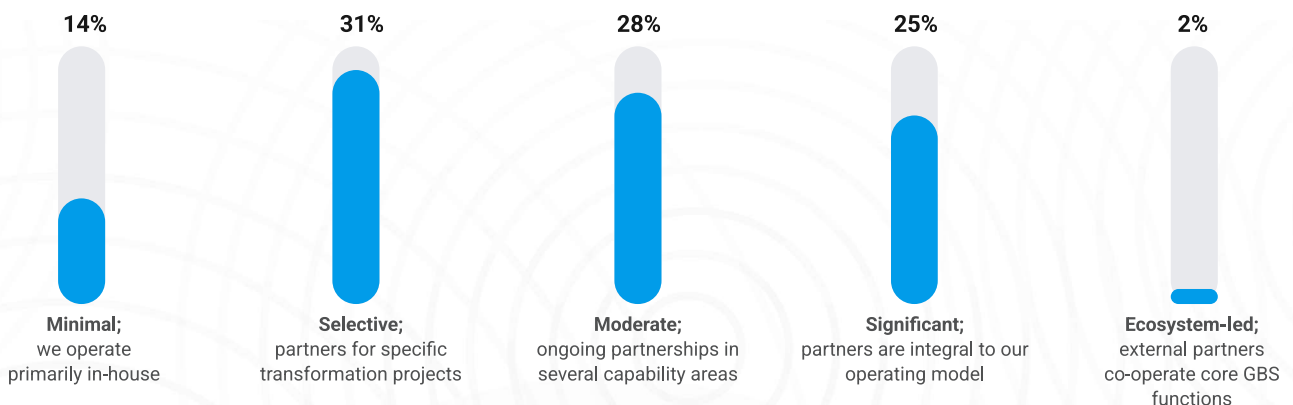
Given the range of capabilities required to support a value-focused operating model, many GBS are tapping their broader ecosystem for support. As specialist expertise becomes increasingly scarce, GBS are leaning on third parties like consultants or technology providers to accelerate transformation and offer industry expertise and performance benchmarks. AI capabilities and transformation expertise also ranked highly, suggesting that GBS increasingly view external partners as sources of knowledge and capability rather than simply additional resources.



WHAT IS THE PRIMARY VALUE YOU SEEK FROM EXTERNAL GBS ECOSYSTEM PARTNERS TODAY?



HOW SIGNIFICANT IS YOUR RELIANCE ON TECHNOLOGY/SOLUTION VENDORS PROVIDING THE FOUNDATIONAL PLATFORM FOR YOUR GBS MODEL?

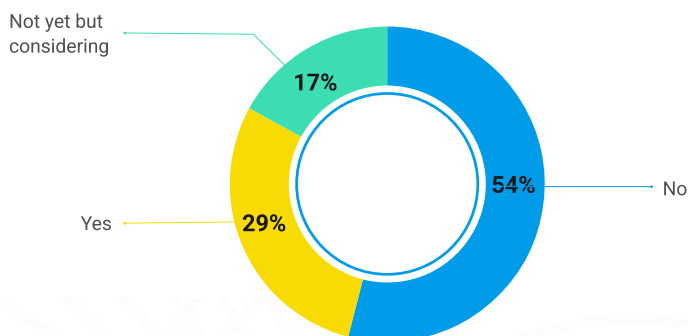




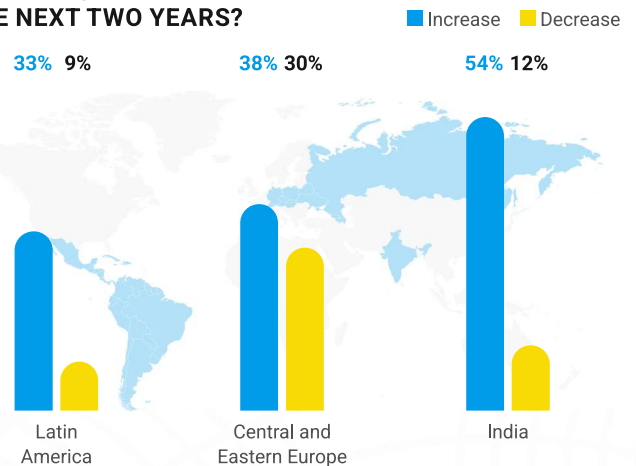
Location Strategy

As a result of the above shifts, access to specialist talent has become a far more important consideration than labor cost alone. The ability to attract data scientists, AI specialists, or commercially minded leaders is increasingly shaping where organizations invest, expand or consolidate operations. Our data reflects this shift: Nearly 30% of respondents are already adjusting – or considering doing so – their GBS location footprint because they cannot access the skills required in existing locations. And while roughly half have not yet decided, location strategy is becoming a strategic enabler for value creation. Forward-looking GBS are already building and developing capability hubs – locations chosen for their access to specialized expertise, innovative ecosystems and digital talent – reflecting a more dynamic approach to location portfolio management. Our research indicates that the three Regions in which GBS are most likely to increase investment over the next two years are India, central and eastern Europe, and Latin America. More specifically, Bangalore, Bogota, and Bucharest are the three most popular cities GBS leaders are currently considering.

GIVEN THE NEW CAPABILITIES NEEDED, IS YOUR GBS ORGANIZATION INITIATING LOCATION CHANGES (ADDING, CLOSING, SHIFTING CENTERS) DUE TO LACK OF KNOWLEDGEABLE TALENT IN CURRENT LOCATIONS?



WHICH REGIONS ARE YOU MOST LIKELY TO INCREASE/DECREASE INVESTMENT IN OVER THE NEXT TWO YEARS?



MAIN REASONS FOR SELECTING A LOCATION

■ In the Past ■ Now & In the Future



How to Get There: A Roadmap to Enterprise Value Creation

Our research highlights a clear roadmap for GBS wanting to move towards value creation.



Tips on Establishing GBS as an Engine of Enterprise Value



Maria Saggese

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Solution Leader – Global Business Services
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Leader – Global Business Services
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Interview with **Maria Saggese** and **Dorian Redding** from **Ernst & Young**

Q. Our research shows that many organizations aspire to position GBS as an enterprise value creator, yet only a small minority have achieved that goal to date. What distinguishes organizations that successfully transition GBS from efficiency engine to enterprise value creator?

Maria Saggese: We see a clear gap between aspiration and maturity. Many organizations want GBS to be seen as an enterprise value creator, but fewer have made that shift in practice. Leaders make efficiency the foundation, not the destination.

The real distinction is that they reposition GBS around outcomes rather than activities. They ask, “How are we improving working capital? How are we accelerating revenue? How are we enabling better decisions?” That is a very different conversation from “How many transactions did we process per FTE and at what cost?”

The organizations that make the leap typically have four things in common: a clear executive mandate, a broader value proposition, business-aligned metrics, and leaders with the commercial and digital fluency to engage as enterprise partners.

In simple terms, the leaders are not just running services better; they are helping the enterprise perform better.

“

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perform better.”

Q. Many GBS organizations are still measured predominantly through cost, productivity, and service levels, even as executive expectations shift toward business impact. How should organizations redefine their GBS value proposition, and what should they measure instead?

Dorian Redding: The value proposition needs to evolve from “we deliver services efficiently” to “we help the enterprise perform better.” That requires a meaningful shift in governance, incentives and the language GBS uses with the business.

Cost, productivity and service levels remain important as the license to operate. But they need to be complemented by enterprise outcome measures: cash released, sales-cycle acceleration, customer experience improvement, employee productivity, digital adoption, compliance resilience and decision-cycle speed.

A good example is order-to-cash. A traditional GBS scorecard may measure invoice accuracy or cost per invoice. A value-based scorecard asks how much cash was accelerated, how disputes were reduced, and how forecasting improved. The emphasis shifts from what GBS does to what GBS enables.

That shift also strengthens the case for investment. If GBS can credibly connect its work to revenue, margin, cash, experience and risk, it becomes much easier for the enterprise to view GBS as a strategic capability rather than a cost center.

“

A value-based scorecard asks how much cash was accelerated, how disputes were reduced, and how forecasting improved.”

Q. For organizations moving toward a GBS model, how can value creation be embedded into the operating model from the outset rather than treated as something to address after the fact?

Maria Saggese: The biggest mistake is designing GBS for efficiency first and trying to “bolt on” value creation later. If value is not embedded from day one, the model will naturally default to transactional delivery because that is what the structure, metrics and behaviors reinforce.

The operating model should start with the outcomes GBS is expected to influence and the capabilities required to deliver them.

Practically, five design principles matter most:

- 1. Start with outcomes, not scope.** Focus on growth, transformation, compliance, cash, speed, agility and resilience.
- 2. Build end-to-end process ownership.** Fragmented ownership limits value creation.
- 3. Create capability hubs.** Analytics, automation, AI, experience, commercial operations or ESG reporting are good examples.
- 4. Align metrics to business impact.** Don't wait until after go-live to define value measures.
- 5. Design governance with the business, not for the business.** Shared ownership builds trust and adoption.

The report reinforces this point by highlighting that organizations cannot simply move more scope into GBS and expect value to appear. As GBS expands into value-adding areas, it needs different governance, talent and success measures. In other words, value creation is not a phase of maturity. It is a design choice.

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GBS leaders need to stop selling capacity and start telling value stories.

”

Q. The report suggests that GBS is evolving from a collection of shared services into an enterprise capability platform. What does a capability-led GBS model look like in practice, and how does it differ from the traditional model?

Dorian Redding: The capability-platform point is important because it shows how the GBS model is changing. A capability-led GBS model looks less like a collection of functional shared services and more like an enterprise platform that builds and scales common capabilities across the business.

These capabilities might include intelligent automation, data and analytics, AI enablement, experience design, workflow orchestration, process and task mining, master data management, controls monitoring or transformation delivery. The value comes from reusing them across the enterprise rather than rebuilding them function by function.

That matters even more as AI adoption scales. AI does not scale well in fragmented environments; it needs standardized processes, trusted data, clear controls and adoption mechanisms. Mature GBS organizations are well placed to provide that discipline.

So, the difference is this: traditional GBS asks, “What services can we centralize?” Capability-led GBS asks, “What repeatable enterprise capabilities can we build, scale and continuously improve?”

Q. Organizational resistance and lack of trust emerged as more significant barriers than technology. How can GBS leaders build business confidence and gain support for an expanded mandate?

Maria Saggese: Trust is often the gating factor. The most effective organizations build that trust in stages. They start with targeted use cases, demonstrate measurable value, and then expand the mandate once credibility has been earned.

We usually see five practical approaches work well:

- **Co-create the agenda with the business.** Avoid positioning GBS as “taking over” work. Position it as solving shared problems.
- **Use joint governance.** Business leaders need a voice in priorities, design decisions and value tracking.
- **Start with proof points.** Show results in working capital, cycle time, experience or insight quality before scaling.
- **Be transparent on risk and ownership.** Resistance often reflects concern about control, not opposition to GBS itself.
- **Bring business-facing talent into GBS.** The credibility of the model depends heavily on whether GBS leaders can speak the language of the business.

There is also a communications point here. GBS leaders need to stop selling capacity and start telling value stories. Business leaders may not care that automation reduced touches by 30%, but they will care if it shortened onboarding, accelerated cash collection or improved forecast accuracy.

Q. The research highlights the need for stronger value measurement frameworks. How can GBS leaders establish credible links between GBS activity and enterprise outcomes?

Dorian Redding: If value cannot be measured, it cannot be governed, funded or credibly communicated. The starting point is to build a value measurement framework that connects three levels:

- 1. GBS activity:** What did GBS change? For example, automation, process redesign, analytics, service consolidation or control enhancement.
- 2. Operational driver:** Which business driver improved? For example, cycle time, error rate, forecast accuracy, dispute rate, conversion speed or self-service adoption.
- 3. Enterprise outcome:** What was the measurable business impact? For example, cash released, revenue accelerated, cost avoided, risk reduced, customer retention improved or time-to-market shortened.

Note that GBS does not need to claim sole ownership of every outcome. In many cases, the right answer is a contribution model. For example, GBS may not “own” revenue growth, but it can credibly show how pricing analytics, deal desk support, customer onboarding improvement or faster credit approvals contributed to revenue enablement.

Ultimately, the goal is to create a trusted value narrative supported by evidence. In other words, GBS needs to shift the conversation from what happens in the kitchen to what gets served in the boardroom.

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Trust is often
the gating factor.”



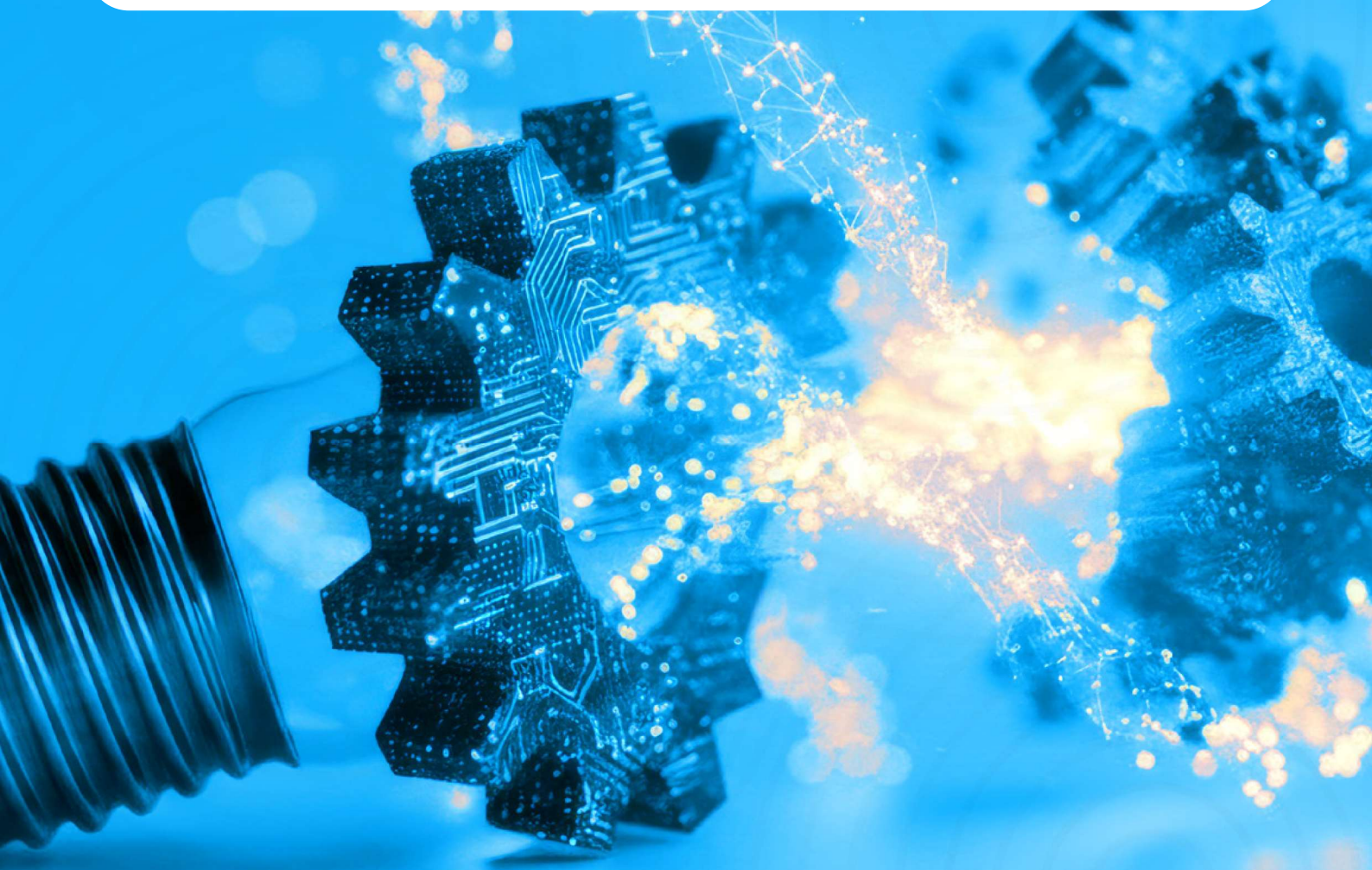
Conclusion

GBS has the capacity to play a major role in creating real enterprise value. Two factors stand in the way, however: first, the cultural resistance to GBS expanding its reach; and second, the lack of a monitoring framework to track value creation.

Future GBS will, indeed, be evaluated on how they impact growth, innovation and a competitive edge. That is the new mandate for GBS, and it presents the defining opportunity for the decade ahead. However, to deliver, the model must be recognized

as an enterprise value creator, not simply an engine for operational efficiency. That message must come from the top and be understood throughout the enterprise.

The first generation of GBS proved that organizations could centralize work more efficiently. The next generation will prove that GBS can help organizations compete more effectively. Operational excellence opened the door for GBS. Enterprise value creation will define the future.





**Shape the future
with confidence**

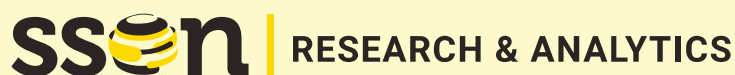
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