



TFAC

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The 3rd

ASEAN

Conference 2022

CPA



**Empowering and Enhancing
Sustainability of ASEAN Business**

7th October 2022

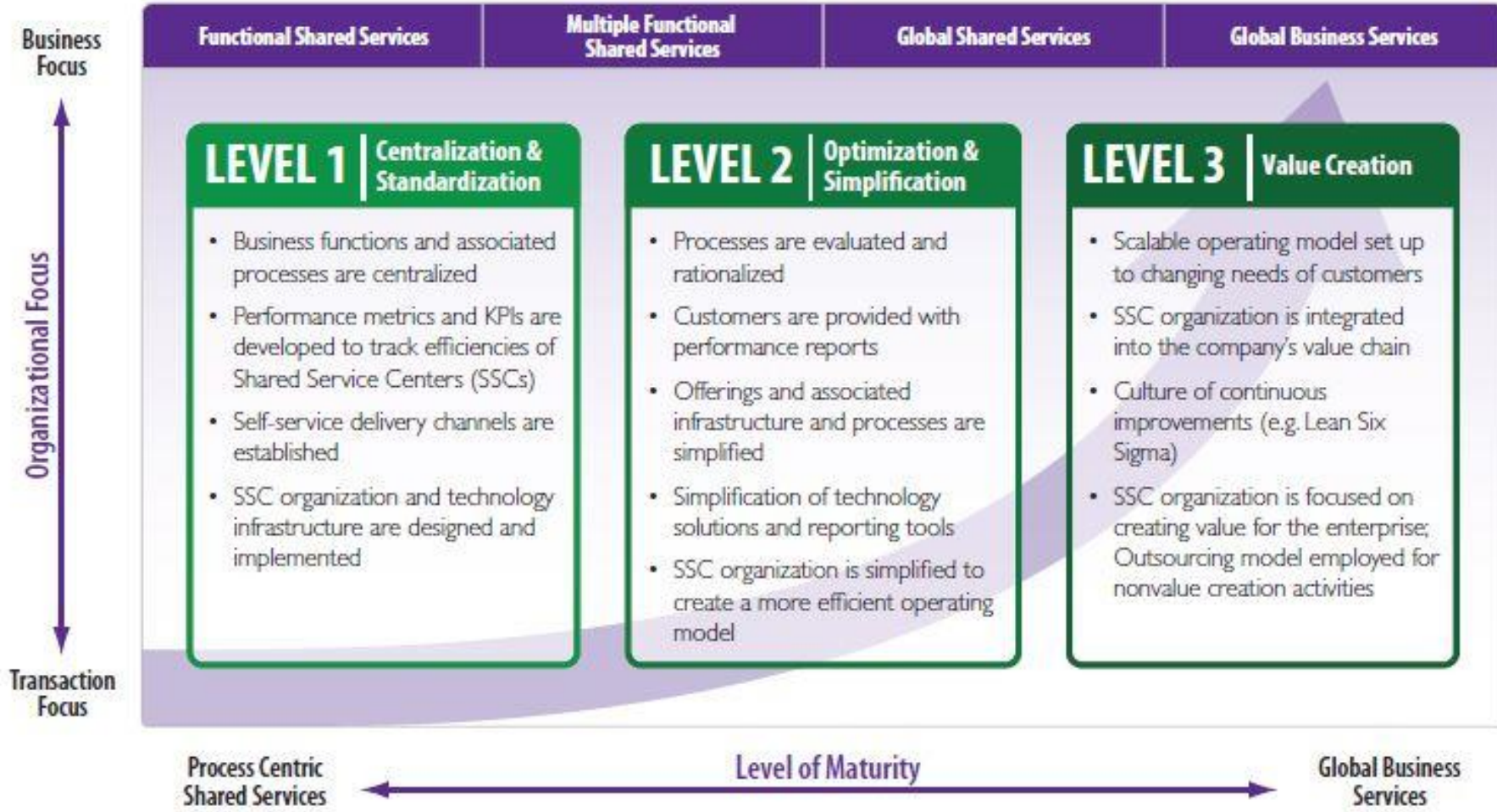


Readiness of ASEAN CPAs in the Post-Pandemic Era

7 October 2022



SHARED SERVICES MATURITY CURVE



Transitioning from Shared Services to Global Business Services

Source: Wipro, Partnering for Success: Transitioning from Shared Services to Global Business Services
(<https://www.wipro.com/consulting/partnering-for-success--transitioning-from-shared-services-to-gl0>)





Location Strategy

The largest companies ($\$ > 25B$) are seeking the greatest labor differential opportunities and scale as well as global delivery.

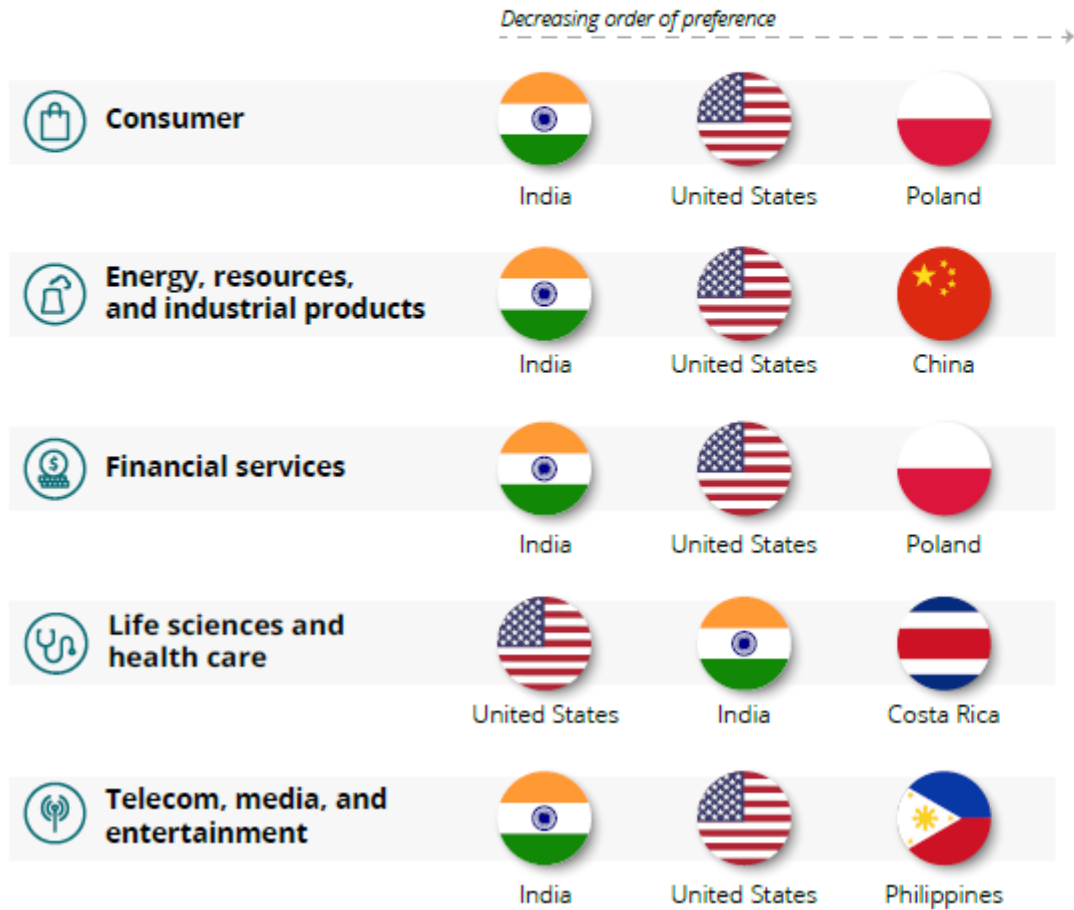
Top 2019 Sites

- 
India
- 
Poland
- 
Philippines
- 
Malaysia
- 
Costa Rica

Source: Deloitte, 2019 Global Shared Services Survey Report (<https://www2.deloitte.com/content/dam/Deloitte/us/Documents/process-and-operations/2019-global-shared-services-survey-results.pdf>)



What are preferred locations for SSCs (based on industry)?



India continues to be the **top preferred location** across most industries

While not making the top list, **Portugal** and **Lithuania** continue to receive attention and secure GBS investments

Hungary, although an established hub, is a new entrant in the top 10

Colombia, previously ranked in the top 10 in 2019, continues to see interest, but has dropped from the list in 2021

Source: Deloitte, 2021 Global Shared Services and Outsourcing Survey Report

(<https://www.deloitte.co.uk/sharedservicesconference/assets/pdf/deloitte-uk-gx-2021-global-shared-services-report.pdf>)



ASEAN Federation of Accountants



Thank You

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