



Shared Services Centers as Business Strategy and the Relevance of Intercultural Communication: Definitions and Research Directions from a Systematic Literature Review

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Abstract: The internationalization of business has resulted in the extensive use of Global Shared Services Centers (SSCs) as a strategic organizational structure of multinationals. Centralizing support, SSC aims to increase productivity, reduce costs, and standardize processes in a range of international markets. However, the role of SSCs goes beyond efficiency and effectiveness; it largely relies on their ability to handle intercultural communication given the diversity of their globalized workforce. The main purpose of this study is to analyze how SSCs function as a business model and the ways intercultural communication could be embedded as a core component of their success. To address these objectives, the research adopts a qualitative methodology, based on a systematic literature review (SLR) conducted in accordance with the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework. A search on the Scopus database for keywords related to SSC identified 329 peer-reviewed publications on the topic. After an initial screening of titles and abstracts, 21 papers and book chapters were included in the final analysis to synthesize existing knowledge, following four main aspects: the definition of SSC, the business strategies and intercultural aspects investigated, and future research considerations. The literature review findings indicate that SSCs offer important advantages, such as reducing costs, streamlining processes, and creating more integrated operations, but their true effectiveness ultimately depends on people. Although intercultural communication is an important aspect of these centers, the current academic content lacks specialized analysis of the topic, with few studies focusing more on the challenges of multicultural teams than on their benefits to companies. Finally, researchers must address the gap in studies that show the long-term success of SSCs depends not only on how well they are structured but also on how organizations recognize and value cultural diversity in daily practice. Hence, future research should apply empirical methods to explore how intercultural communication is managed in practice in SSC environments.

Keywords: Business Strategy, Shared Services Centers (SSC), Intercultural Communication, Systematic Literature Review

1 Introduction

In contemporary multinational corporations, Shared Services Centers (SSCs) are increasingly becoming a strategic model of business unit centralization and operational efficiency enhancement among geographically spread units (Zaporowska and Szczepanski, 2022; Richter and Brühl, 2016; Ślusarczyk and Golnik, 2015; Marciniak, 2014a). By centralizing support activities, SSCs aspire to enhance process optimization, lower the costs of operational work, and unify services, thus strengthening organizational competitiveness within highly globalized markets (Richter and Brühl, 2016; Marciniak, 2014b). More than operational and financial indicators, SSCs' effectiveness remains dependent on the management of intercultural communication, considering the heterogeneous cultural backgrounds defining their workforce.

According to industry research, the Shared Services Center (SSC) market is projected to reach \$0.14 billion by 2025, reflecting a compound annual growth rate (CAGR) of 23.7% compared to 2024 (Wasay, 2025). Broader forecasts for the overall shared services sector—which includes outsourcing and other business services—anticipate growth from \$58.98 billion in 2024 to \$473 billion by 2035 (Sharma & Kashyap, 2025). In 2020, Hungary established itself as a significant hub for Shared Service Centres (SSCs), hosting 131 companies employing approximately 64,000 highly skilled professionals. These centres primarily focused on accounting, taxation, and human resources, while also providing services in IT, finance, and logistics. The sector has demonstrated consistent growth, reinforcing its role as both a strategic employer and a driver of operational efficiency and cost reduction for multinational corporations, thereby representing a competitive segment within the Hungarian economy (PwC Hungary, *Shared Services in Hungary: Towards New Directions*, 2021).

This investigation is shaped by three key research questions: What are the definitions of SSC in the academic literature? How is it structured as a business strategy? And how is intercultural communication applied as a component of SSCs? These inquiries are especially relevant, since workforces in SSCs almost entirely consist of employees from different cultural and national backgrounds, making intercultural competence a key approach. Although the SSC strategy provides benefits in terms of efficiency, standardization, and economy, it also raises related challenges of communication, integration, and management of cultural differences, through which organizational outcomes are compromised if not sufficiently managed.

To examine these questions, this study employs a qualitative methodology grounded in a systematic literature review (SLR), conducted in accordance with the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework. The search was

conducted using the Scopus database, and a total of 21 articles and book chapters were included in the final selection. The analysis focused on four primary areas: the definition of Shared Service Centers (SSCs), their conceptualization as a business strategy, the key aspects examined in the selected studies, and the role of intercultural communication within the SSC context. A rigorous selection and analysis of academic articles was undertaken to synthesize extant knowledge on the strategic role of SSCs and the implications of intercultural communication within these structures. The adoption of the PRISMA protocol ensures methodological rigor, transparency, and replicability in the identification, screening, and inclusion of sources, thereby enhancing the reliability and validity of the study's findings.

The structure of the paper is organized as follows: First, this introduction presents the context of shared service centers, their relevance in a global context, and the research questions that guide the study. Second, it clarifies the methodology applied for data collection and analysis, describing the procedure utilized for selecting the papers in the systematic literature review. In the sequence, the results are structured in four parts: 1) the conceptualization and strategic rationale underpinning SSCs, 2) the emphasis of their function within global business operations as a strategic model, 3) the evaluation of intercultural aspects addressed in the literature, and 4) the proposition of a research agenda, including the potential for empirical investigations of sector-specific dynamics and the effectiveness of intercultural training programs in enhancing SSC performance.

2 Methods

The methodology of this article is a Systematic Literature Review (SLR), conducted following the PRISMA model. PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) is a methodological framework designed to ensure transparency, rigor, and replicability in systematic reviews (prisma-statement.org). It provides structured guidelines for identifying, screening, and analyzing relevant studies, thereby minimizing bias and enhancing the reliability of the findings. Lame (2019) argues that SRLs are important as they synthesize scientific evidence in a transparent and reproducible way, thus reducing bias, and recommends the PRISMA model to enable peers to trace back the findings to primary studies (p. 1636).

The initial corpus of articles was established in July 2025 by conducting searches in Scopus using the keyword "shared service center" and it led to 329 documents initially. After it, the authors applied filters, first with key words to incorporate variations and synonymous expressions to capture conceptually related literature as: Business Service (3), Global Business Services (3), Shared Services Centre (4), Service Center (5), Shared Service

Center (ssc) (5), Shared Service Centre (6), Shared Services Centers (6), Ssc (7), Shared Services Center (10), Shared Service Centres (15), Shared Service Centers (20), Shared Services (48), Shared Service (49), Shared Service Center (91), resulting in 190 documents, with some articles including more than one keyword in the list.

Furthermore, the inclusion criteria applied the filter per academic area, selecting publications from Social Sciences AND Business, Management and Accounting. In the sequence, only peer-reviewed articles and book chapters were included, thus excluding conference proceedings, book reviews, and other sources. Lastly, the language selection was English, with a final result of 64 documents, which were utilized for the initial review. The second phase consisted of screening the 64 articles and book chapters. The analysis was conducted in two stages. In the first, the titles were examined to assess their relevance to the research topic, and subsequently classified as “yes,” “maybe,” or “no.” This initial screening resulted in 17 articles being selected, 32 being excluded, and 14 being placed on hold. For the 14 documents categorized as “maybe,” the abstracts were thoroughly reviewed to evaluate their alignment with the objectives of this paper. From this process, 3 additional articles were selected, and 11 were excluded. As an outcome, a total of 21 articles were retained for full analysis, while 43 were discarded (Figure 1).

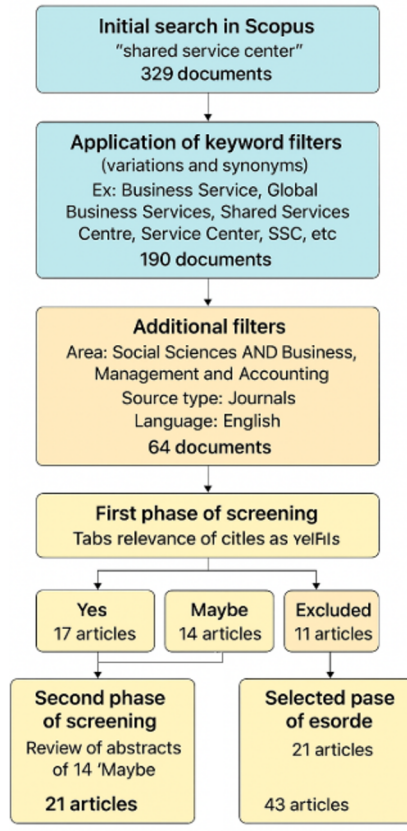


Figure 1: Methodology Diagram based on PRISMA (Authors' own production)

After screening, it was verified the year of publication, with the range including publications from 2009 until 2024. The remaining 21 papers were read to identify: 1) the definition of Shared Service Centers described in the article, 2) how SSC is conceptualized as a business model, 3) what aspect of an SSC is analyzed in the paper, 4) how is intercultural communication mentioned in the context of SSC in the documents, and 5) the propositions for further analysis to define a research agenda. Each paper was carefully analyzed in a manual approach, with the authors searching for the terms related to these topics, then reading and reviewing the fragments.

Additionally, to further explore the five main topics, a Large Language Model (LLM), specifically ChatGPT (GPT-5), was employed as an assistant to automatically evaluate

further definitions identified in the articles and complement the initial data collection. Moreover, the model assisted in pinpointing possible clusters within the definitions and similarities across them, as well as in determining the most frequently used terms within these definitions. The researchers carefully verified all suggestions from the LLM to avoid potential hallucinations. Another tool, Grammarly, was employed to ensure grammatical correctness and clarity.

The table below (Table 1) shows the summary of the selected articles and chapters in a better visual mode.

Table 1: Papers and chapters included in the Systematic Literature Review

Author(s)	Year	Title	Journal/Publisher
Bondarouk, T.; Friebe, C. M.	2014	Shared Services—Standardization, Formalization, and Control: A Structured Literature Review	Advanced Series in Management/Emerald
Borman, M.	2012	A multi-dimensional framework to assist in the design of successful shared services centres	Australasian J. of Information Systems
Ferencikova, S.; Grachová, D.	2024	Shared service centers in Central and Eastern Europe: Theoretical framework	J. of Eastern European and Central Asian Research
Herbert, I.; Seal, W.	2014	A knowledge management perspective to shared service centers: A case study of a finance SSC	Advanced Series in Management/Emerald
Howcroft, D.; Richardson, H.	2012	The back office goes global: Exploring connections and contradictions in shared service centres	Work, Employment and Society
Janssen, M.; Joha, A.; Zuurmond, A.	2009	Simulation and animation for adopting shared services: Evaluating and comparing alternative arrangements	Government Information Quarterly
KnoI, A.; Janssen, M.; Sol, H.	2014	A taxonomy of management challenges for developing shared services arrangements	European Management Journal
Marciniak, R.	2014a	Global Service Market Trends in Hungarian Shared Service Centers	Lecture Notes in Business Information Processing
Marciniak, R.	2014b	Global Shared Service Trends in the Central and Eastern European Markets	Entrepreneurial Business and Economics Review
Meijerink, J.; Kattelaar, J.; Ehrenhard, M.	2014	Structuring Shared Services: Realizing SSC Benefits Through End-Users' Usage of an HR Portal	Shared Services as a New Organizational Form

Plugge, A.; Nikou, S.; Janssen, M.	202 2	A fuzzy-set qualitative comparative analysis of factors influencing successful shared service center implementation	Industrial Management & Data Systems
Richter, P. C.; Brühl, R.	201 6	Shared service center research: A review of the past, present, and future	European Management Journal
Richter, P. C.; Brühl, R.	202 0	Ahead of the game: Antecedents for the success of shared service centers	European Management Journal
Richter, P. C.; Brühl, R.	202 1	Shared Service Implementation in Multidivisional Organizations - A Meta-Synthesis Study	Journal of General Management
Rothwell, A. T.; Herbert, I.; Seal, W.	201 1	Shared service centers and professional employability	Journal of Vocational Behavior
Seal, W.; Herbert, I.	201 3	Shared service centres and the role of the finance function: Advancing the Iron Cage?	J. of Accounting & Organizational Change
Ślusarczyk, B.; Golnik, R.	201 5	Poland's shared service industry as one of the fastest growing sectors of modern business services in Central Eastern Europe	International J. of Business and Globalisation
Soalheira, J.; Timbrell, G.	201 4	What is Shared Services?	Advanced Series in Management/Emerald
Tammel, K.	201 6	Shared Services and Cost Reduction Motive in the Public Sector	International Journal of Public Administration
Zaporowska, Z.; Szczeplanski, M.	202 2	Exploration of Lean Management Methods Used in Shared Services Centers, Drivers and Barriers to Process Selection for Improvements in the Light of Risk Management and ESG Reporting	Sustainability
Strikwerda, J.	201 4	Shared Service Centers: From Cost Savings to New Ways of Value Creation and Business Administration	Advanced Series in Management/Emerald

As a final step, the authors reviewed both the data collected manually and the LLM suggestions, further exploring the papers for consistency and accuracy. After that, the

material was analyzed qualitatively and organized to structure the results, thus providing an in-depth and comprehensive overview of the content in the literature. The following section presents the main findings from the research.

3 Results

The results are organized around five topics that were analyzed across the 21 selected articles and chapters. An interesting aspect observed concerns the publication year of the 21 documents: only one article was published in 2024, four articles were published between 2020-2025, and as many as eight in 2014. This distribution highlights the surge of interest in the implementation of Shared Service Centers over the years and, consequently, an interest in the topic for academic research during that period as well. The time with more publications was from 2013 to 2018, having the highest numbers in 2014 (Ferencikova, S.; Grachova, D., 2024).

Additionally, there are several forms and abbreviations used to denote the term, which, in general, refer to the same concept, for example GBS as Global Business Service, BS as Business Service, Shared Services as SS, and all the variations for Shared Service Center/Centre as SSC. Accordingly, during the identification process, all possible variations available on the platform were employed, considering that both in the abstracts and in the full articles the definitions provided are largely similar.

3.1 The definition of Shared Service Centers

Analyzing the 21 selected articles, only four do not provide a definition within the text. Without exception, all the articles explain the main concept of a Shared Service Center. The four articles that do not explicitly define SSC assume that the reader is already familiar with the term and therefore focus on the article's specific topic rather than explaining it. Among the 21 articles and chapters, one of these is presented by Soalheira and Timbrell (2014) in "*What is shared services?*" where the authors compile several definitions from different scholars and provide a critical assessment. In their conclusion, they align with Schulz and Brenner (2010), who concluded that "there is no unique understanding of SSCs in science and practice" and that "a standardized definition of SSCs is not established" (p. 81).

Furthermore, another article differentiates an SSC from Global Business Services (GBS), arguing that the latter represents the most advanced stage of an SSC within an organizational maturity scale, as it is a model built around establishing a global, integrated,

and centrally governed organization that delivers comprehensive, end-to-end services while the SSC model is an independent unit separated from the company but is in charge to delivery services to the others units (Zaporowska and Szczepanski, 2022).

The data analysis aimed to identify similarities among the definitions found in the literature, through which approximately seven main categories were noted. The classification indicates a clear emphasis on specific concepts within the papers. The term business appears most frequently (8 occurrences), highlighting the strategic orientation of the model. Similarly, internal and support (7 and 9 occurrences, respectively) demonstrate the positioning of shared services as back-office structures. The recurrence of organizational and unit (6 and 10 occurrences, respectively) reflects the semi-autonomous (4 occurrences) character of these entities, while the term functions (4 occurrences) reinforce their operational scope.

Table 2: Similarities in definition

Category of Similarity	Description	Authors
Centralization / Consolidation	Definitions emphasize the concentration or consolidation of dispersed functions.	Borman, (2012); Janssen et al (2009); Herbert and Seal (2014); Meijerink et al. (2014); Richter and Brühl (2016); Rothwell et al. (2011); Ślusarczyk and Golnik (2015).
Efficiency / Cost Reduction	Recurrent idea of efficiency gains, economies of scale, and cost savings.	Borman, (2012); Knol et al (2014); Tammel (2016); Herbert and Seal (2014); Howcroft and Richardson (2012); Zaporowska & Szczepanski (2022)
Semi-autonomous Unit	SSCs are described as semi-autonomous organizational units with their own management structure.	Borman, (2012); Knol et al (2014); Ferencikova and Grachová (2024); Tammel (2016).
Support / Back-office Services	Administrative functions such as finance, HR, IT, and procurement are frequently mentioned.	Borman, (2012); Knol et al (2014); Herbert and Seal (2014); Meijerink et al. (2014); Richter and Brühl (2016); Rothwell et al. (2011); Ślusarczyk and Golnik (2015); Richter and Brühl (2020).

Internal Services	Emphasis on delivering services to internal clients.	Borman, (2012); Knol et al (2014); Ferencikova and Grachová (2024); Tammel (2016); Richter and Brühl (2016); Richter and Brühl (2020); Strikwerda (2014); Plugge et al. (2022).
Standardization / Restructuring	Focus on process standardization and organizational restructuring.	Howcroft and Richardson (2012); Ślusarczyk and Golnik (2015).
Lack of Unified Definition	Some authors highlight the absence of a universally agreed definition of SSCs.	Soalheira and Timbrell (2014)

In general, the definitions converge on the understanding that shared services represent a strategic business model aimed at the centralization of functions in a single location. These units are considered semi-autonomous, as they maintain their own management structures, while pursuing cost reduction, efficiency, and process standardization. Typically, the final customer is internal, characterizing these units as a back-office function (i.e., support functions without direct interaction with external customers), such as finance, human resources, and information technology.

3.2 How it is conceptualized as a business strategy

As the previous section demonstrated in some of the definitions, and according to the authors of the analyzed articles, SSCs have become a strong trend among companies seeking to optimize their resources and achieve service improvements (Ritcher, 2021). The idea of more standardized services, combined with continuous improvements and cost reduction for the corporation, represents the exemplary scenario for any organization, which, regardless of its market position, strives to increase profitability.

From a broad perspective, the literature indicates that Shared Services Centers (SSCs) represent a strategic business model for companies that choose to implement them, driven primarily by factors such as cost reduction (Zaporowska & Szczepanski, 2022; Tammel, 2016) and process standardization (Ślusarczyk & Golnik, 2015), which contribute to long-term organizational improvements.

State of European Shared Services & Outsourcing (SSON) in the market report of 2025, through an extensive global survey analysing Q4 2024 of 350 shared services and outsourcing executives, stated that European Shared Service Centers (SSCs) operate within a mature, yet dynamically evolving, market. According to survey responses, 56% of

organizations characterize their operations as exhibiting a moderate level of maturity, whereas 17% identify themselves as advanced or progressive. The chart (Figure 2) below illustrates that these findings underscore the dual focus of shared services on operational efficiency and the provision of strategic value, thereby establishing a foundation for forthcoming transformational initiatives.

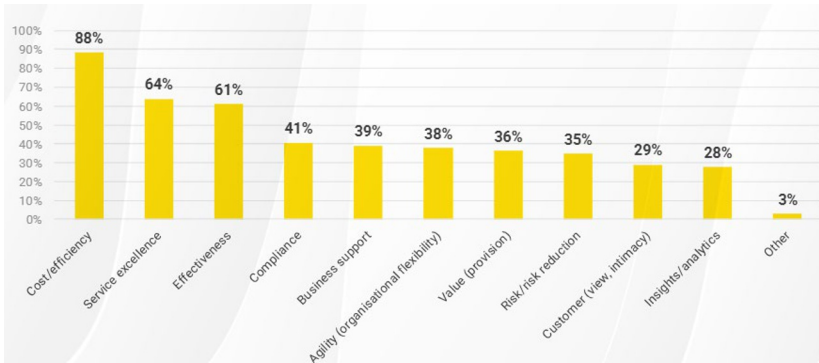


Figure 2: SSC Strategic Targets in General Source: SSON Market report 2025

A report prepared by the Association of Business Service Leaders (ABSL) in cooperation with Accenture in 2024 shows that SSC is a vital driver of the economy, contributing 22.6% to the Gross Value Added (GVA) and employing over 31.5 million people within the EU-27 alone and 38.1 million across Europe (including the UK, Switzerland, and the EEA countries).

Although there are no direct data on the contribution of SSCs to Hungary’s GDP, it is possible to note, according to the European Business Services Association (2024), that the sector has become a stable contributor to Hungary’s GDP, with significant potential for further expansion, especially in regional locations outside major urban centers. These developments demonstrate the strategic importance of business services in strengthening the country’s economic resilience and fostering continued growth. In addition, Hungary’s business services and SSC sector demonstrates a robust and sustainable model, underpinned by a high-quality work environment that emphasizes flexibility and an inclusive corporate culture.

3.3 How is intercultural communication mentioned in the context of SSC

Among the selected articles, the central topic of this paper was also investigated through keywords that could indicate potential developments (Intercultural/Multi-cultural, Cultural and culture, and Communication). The idea that intercultural communication is inherent to SSCs does not appear explicitly in the literature; only two articles mentioned it.

Shared Service Center Research: A Review of the Past, Present, and Future by Richter et al. (2017) refers to the term intercultural in relation to the operational environment of SSCs. The authors also emphasize the importance of cultural and linguistic factors, encouraging researchers and practitioners to regard them as elements that influence both the context and the success of implementation, as well as work performance. While in *Global Shared Service Trends in the Central and Eastern European Markets*, Marciniak (2014b) stated that given the significant presence of international staff, these centers typically operate within a multicultural environment. Therefore, they are most appropriate for employees who are open to cultural diversity and who engage with foreign languages on a regular basis.

The terms cultural and culture were identified in 12 articles, of which 5 used them in ways not aligned with the central topic. In the 7 articles that offered relevant discussion, the focus was predominantly on the challenges and negative aspects rather than the potential benefits. This pattern suggests that the literature tends to problematize cultural issues in SSCs rather than explore them as strategic resources. Even Richter et al. (2017), who adopt a more open perspective, also acknowledge that cultural barriers can hinder the transfer of competences and that communication barriers negatively affect the quality of services provided, highlighting the critical influence of cultural and linguistic factors on SSC implementation and performance.

Bondarouk et al. (2014) highlight the idea that cultural differences can lead to variations in achieving a more standardized performance control. Knol et al (2014) say that Shared Service Centers, as a business model, can be challenging for multinational corporations to implement due to the cultural differences that a specific location may introduce. Finally, Strikwerda (2014) states that what an efficient organization means is in constant flux, where cultural changes, among other factors, can interfere with its processes and performance.

From another perspective, some authors highlight the idea of value through cultural homogeneity, as multinational corporations often choose locations such as Central Europe, which, to a certain extent, “operate within the same European linguistic and cultural background” (Marciniak, 2014, p. 67). Ferencikova and Grachova (2024) highlight that

cultural closeness to Western Europe is considered one of the key factors attracting the implementation of SSCs.

A similar sense of security, linked to lower cultural diversity, is also described by Slusarczyk and Golnik (2015), who argue that investments appear more secure when the environment feels culturally familiar, in contrast to situations where SSCs expand to regions such as India. While this perception may have some basis in real-world experience, it can also be seen as reflecting a lack of attention, or even a somewhat distorted view, regarding the value of multiculturalism and the potential benefits that cultural diversity can bring.

4. Further Studies

Across the reviewed literature, several recurring themes appear in the proposals for future research on Shared Services Centers (SSCs). A common suggestion is the need to expand the scope of analysis beyond dominant functions like HR and finance, incorporating broader organizational contexts and user perspectives (Bondarouk & Friebe, 2014; Borman, 2012). Many authors emphasize the importance of exploring SSCs from multiple stakeholder viewpoints, including end-users, business managers, and employees at different levels (Borman, 2012; Rothwell, 2011; Ahead of the Game, 2013). Several studies also call for more empirical validation of theoretical models and comparative research across different regions and organizational types (Richter, 2020; Plugge et al., 2022; Marciniak, 2013). In addition to these shared themes, individual articles propose unique avenues for future inquiry. Zaporowska and Szczepański (2022) suggest integrating lean management with ESG and risk reporting, while Tammel (2016) encourages exploring SSC motives in the public sector. Strikwerda (2014) and Soalheira and Timbrell (2014) advocate for more conceptual research linking SSCs to competitive advantage and strategic decision-making. Howcroft and Richardson (2012) stress the need to investigate labor mobility and employment conditions in SSCs under financialized capitalism. Meanwhile, the literature review on SSCs in Central and Eastern Europe (CEE) identifies under-researched areas such as relocation trends, digitalization, and reverse knowledge transfer. Moreover, the articles point to a rich and developing research agenda that should balance theoretical expansion with practical relevance, offering empirical evidence that can benefit both academia and industry.

Several of the reviewed articles employ or advocate for qualitative research approaches to deepen the understanding of Shared Services Centers (SSCs). Studies such as Borman (2012) and Herbert & Seal (2014) rely on case-based methodologies and managerial perceptions, demonstrating the value of subjective insights in evaluating SSC success. Richter & Brühl (2017) utilize a qualitative synthesis of existing literature to propose a

strategic framework, while Marciniak (2013) and Plugge et al. (2022) suggest expanding qualitative inquiry to include regional comparisons and broader participant groups. Another shared direction involves refining conceptual models and frameworks to better capture the complexity of SSC implementation, especially regarding cultural, behavioral, and political dimensions (Janssen et al., 2009; Richter & Brühl, 2017).

These contributions emphasize the relevance of context-sensitive analysis in understanding the multifaceted character of Shared Services Centers (SSCs). However, despite the increasing complexity and internationalization of SSC environments, the role of intercultural communication remains underexplored in the academic literature. Given the multicultural composition of SSC teams and the strategic importance of cross-cultural collaboration, future research should investigate intercultural communication more deeply. This includes the need for additional qualitative studies and, in particular, case-based research that can capture the subtle dynamics of cultural interaction within SSCs and offer practical recommendations for organizations operating in diverse global contexts.

5. Conclusion

The purpose of the article was to analyze the definitions of Shared Services Centers (SSCs) and to explore the reasons behind their widespread adoption, particularly due to their conceptualization as a new strategic business model. Additionally, the article examined how intercultural communication is considered a key component in the implementation and success of SSCs. In overview, the main factors contributing to the benefits of Shared Services Centers (SSCs) include cost reduction, process standardization, and service improvement.

This investigation was shaped by three key research questions. To answer the first research question, “what are the definitions of SSC in the academic literature?”, the literature demonstrates that Shared Services Centers (SSCs) definitions vary, but most studies converge on the idea of SSCs as semi-autonomous units that deliver internal support services, such as finance, HR, and IT, with a strong emphasis on process standardization and operational efficiency. The conceptual diversity highlighted by Soalheira & Timbrell (2014) and Schulz & Brenner (2010) reflects the constantly transforming aspect of SSCs, while distinctions between SSCs and Global Business Services (GBS) emphasize the maturity and integration levels within organizational structures.

Addressing the second research question, “how is it structured as a business strategy?”, it is possible to state that Shared Services Centers (SSCs) are a business strategy aimed at optimizing organizational resources through centralization, standardization, and efficiency. As highlighted in the literature, companies adopt SSCs to reduce operational costs (Zaporowska & Szczepanski, 2022; Tammel, 2016), improve service quality, and streamline internal processes (Ślusarczyk & Golnik, 2015). This strategic model positions SSCs as semi-autonomous units that deliver back-office support functions, enabling organizations to focus on core activities while enhancing profitability (Ritcher, 2021). Market reports further reinforce the strategic relevance of SSCs, showing their contribution to

economic growth, employment, and organizational maturity across Europe (SSON, 2025; ABSL & Accenture, 2024). In Hungary, the SSC sector is recognized as a stable and expanding contributor to GDP, supported by flexible work environments and inclusive corporate cultures (European Business Services Association, 2024).

Concerning the third research question, “how is intercultural communication applied as a component of SSCs?”, the results show that intercultural communication is mentioned in the context of Shared Services Centers (SSCs) as a relevant, though underexplored, dimension of their operational environment. Among the selected articles, only a few explicitly address the topic, with Richter et al. (2017) emphasizing the influence of cultural and linguistic factors on SSC implementation and performance, and Marciniak (2014b) highlighting the multicultural nature of SSCs due to their international workforce. While the terms “culture” and “communication” appear across several studies, the literature tends to frame cultural diversity as a challenge rather than a strategic asset. Authors such as Bondarouk et al. (2014), Knol et al. (2014), and Strikwerda (2014) point to cultural differences as potential barriers to standardization and performance control. Conversely, some perspectives suggest that cultural homogeneity—particularly in Central Europe—offers a sense of operational security (Marciniak, 2014; Ferencikova & Grachova, 2024; Ślusarczyk & Golnik, 2015), though this view may overlook the strategic value of multiculturalism.

This study presents several limitations that should be considered when interpreting its findings. The literature review was conducted exclusively through the Scopus database, which, while comprehensive, may have excluded relevant sources indexed in other platforms. The selection was limited to peer-reviewed journal articles and book chapters, potentially omitting valuable insights from industry reports, white papers, and conference proceedings, which were only included for contextual purposes but not as part of the SLR process. Furthermore, only publications written in English were analyzed, which may have led to the exclusion of regionally significant studies published in other languages.

As indicated in the previous sections and building on the insights from this systematic literature review, future research should aim to bridge the gap between academic investigation and practical application by exploring how intercultural communication can be strategically leveraged within SSC environments. While the literature tends to emphasize cultural challenges, companies could benefit from viewing cultural diversity as a resource for innovation, collaboration, and global integration. Organizations implementing SSCs are encouraged to invest in intercultural training, inclusive leadership practices, and multilingual communication strategies to enhance service quality and employee engagement.

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