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n Aschauer, E. and Quick, R. (2024), "*[Implementing shared service centres in Big 4 audit firms: an exploratory study guided by institutional theory](https://doi.org/10.1108/AAAJ-07-2021-5376)*", publicado por *Accounting, Auditing & Accountability Journal*, Vol. 37 No. 9, pp. 1-28 se incluye dentro de las conclusiones la siguiente: “*Second, our study investigated the drivers of SSC implementation in audit firms. Against the backdrop of institutional theory, which suggests two main motivations for change (i.e. an economic rationale and an institutional rationale), our study found that economic gains were the main driver of setting up an SSC. In particular, the specialised skills of the SSC, along with standardised tools and procedures and effective recruitment and staffing, increased audit efficiency. However, we also learnt about some of the economic pitfalls such as the costs of additional coordination efforts. Surprisingly, the external legitimacy of SSCs was not pursued actively by audit firms. In fact, our analysis showed that auditors avoid disclosing information about the SSC to their clients and are highly secretive when communicating SSC activities to external stakeholders. One motivation for this secrecy is to establish competitive advantage. Auditors also see no need to actively communicate the application of SSCs in many cases because they are not seeking external legitimacy but rather the economic benefits of SSC implementation. It has already been discussed in the previous literature that striving for higher audit efficiency that follows a commercialisation logic is a dangerous path that could even damage the professionalism of auditors. At the very least, one can expect a prevailing commercialisation logic to emphasise positive effects of audit efficiency, such as a positive impact on audit quality (Dermarkar and Hazgui, 2022). From a theoretical point of view, our results showed that the institutionalisation process is incomplete. As documented in institutional theory, exogenous drivers such as commercial pressure are driving the change process. This indicates that external legitimacy has to be promoted in the next step*.” En el mismo artículo se precisa: “*Bergeron (2003) defines an SSC as a collaboration in which a subset of business functions is assigned to a new, semi-autonomous business unit designed to promote efficiency, value generation, cost savings and improved services for internal users of the parent firm. In contrast to competence centres and centres of excellence, which mostly play advisory roles in the organisation, SSCs focus on economies of scale and continuous work processes (Marciniak, 2012). Thus, unlike a back office, which supports the front office, an SSC is directly embedded in a company's core business (Wang and Wang, 2007).*” Mientras aquí peleamos y nos avergonzamos, allá se unen para beneficiarse de los procesos automatizados de gran escala. Esto demuestra que hay una cercanía entre las empresas en cuestión, como ya ha sido puesto de presente por artículos anteriores. Es de esperar que estas herramientas aumenten la calidad de los servicios, concretamente mejorando la seguridad sobre la información que ellos examinan. A muchas de nuestras pequeñas empresas estos centros les serían de gran utilidad, porque ya se sabe que la unión hace la fuerza.

*Hernando Bermúdez Gómez*