

Project Report

On

***“Maintaining Operational Excellence of
Accenture Accounts Receivable Outsourcing”***



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Accounts Receivable Outsourcing”***

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LETTER OF TRANSMITTAL

April 19, 2017

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Dear Sir,

I am highly delighted to submit my project report on “**Maintaining Operational Excellence of Accenture Accounts Receivable Outsourcing.**” prepared based on my academic knowledge and on the job experience with your supervision and guidance. I have tried my level best to represent all the things accurately that I have learned during the project period.

I have great hope that the project report will meet your expectation and aid you in getting a clear idea about the subject. I will highly encourage if you are kind enough to receive my report. If you need any further assistance in interpreting the analysis, I will be happy to clarify you.

Sincerely yours,

Khandoker Firooze Nawer
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Dept.: MBA, Semester: Spring 2017

ACKNOWLEDGEMENT

All praises are due to almighty Allah who enabled me to complete this Project report. On the way of completing this project paper successfully I have got some people in favor of me, without their generous support it would have been difficult for me to complete this report.

First of all I would like to thank Assistant Professor Riyashad Ahmed, Coordinator, EMBA Program, BRAC business school for advising & supporting me during Project Period.

As well as I want to give thanks to Mohammad Masudur Rahaman Financial accounting Advisory Senior Analyst of OTC (Chicago OTC & GP Winter). I would like to extent my gratitude to my all teammates. I was greatly assisted by my on job supervisor Mohammad Imam Hossain for his effective monitoring and also accurate direction without his generous support it would have been difficult for me.

I would like to express my sincere thanks and profound gratitude to the employees in the Accenture who helped me on the way of giving their valuable comments, feedback and suggestions during data collection.

Last not the least, I also express my heartiest thanks and gratefulness to University authority, the member of staff, faculty members for their help and valuable suggestions to complete this project.

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EXECUTIVE SUMMARY²⁰

As a part of the MBA program, each and every student has an option for spending a project period of three months in an organization and as an employee of **Accenture CIS** where I observed and learned finance & Accounting practices. Accenture has embarked their business in Bangladesh by taking over GPIT by acquiring 51% of its share. This strategic investment allowed Accenture to tap into a very robust pool of skills and capabilities in the country. Accenture Bangladesh is currently outsourcing BPO- Finance & Accounting and Infrastructure. Accenture Bangladesh's main client is Telenor. They started their outsourcing services in 2013 and their first client was GP Telenor and gradually they expand the client network and providing services to other Telenor around the world. BPO services that Accenture provide are 1. P2P (procure to pay), 2. R2R (Record to Report) & 3. O2C (Order to Cash). In order to provide these services Accenture Bangladesh has two project. They are 1. Winter, 2. Chicago. My report has covered "Maintaining Operational Excellence of Accenture Accounts Receivable Outsourcing".

The whole report is divided into 4 chapters: 1. Orientation of the Study, 2. Organization Part- Accenture Bangladesh, 3. Project Part: Maintaining Operational Excellence. 4. Findings, Recommendations, Conclusions and finally References. The first chapter is the Orientation of the Study contains introduction- origin of the study, objective of the study, scope of the study, methodology of the study and limitation of the study. Second Chapter shows details about Accenture Bangladesh. The third chapter shows operational excellence in Order to cash. Operational Excellence or OE is a philosophy of the workplace where problem-solving, teamwork, and leadership results in the ongoing improvement in an organization. The process involves focusing on the customers' needs, keeping the employees positive and empowered, and continually improving the current activities in the workplace End to end discussion of to retain that in Order to Cash stream. The last chapter shows findings of challenges that OTC team faces in AR outsourcing & suggestions which can be used as mitigation plan. Finally, the conclude part of the report and the references that has been used in preparing this report.

Chapter: 01

Orientation of the Study

1.1: INTRODUCTION

Today's business operates in a rival and competitive environment. The exponential growth and advancement in IT (information technology) is a significant factor that influence today's business environment. This of course, has made a rival competition among organizations. Therefore, if organizations wish to remain successful and to be competitive, managers need to employ technologies for the benefit of their organizations. This in turn helps organizations improve information flow, reduce costs and streamline business, offer product variety, establish linkage with suppliers and reduce response time to customer needs and expectations. Organizations may be composed of different dispersed units that require integration. Therefore, managers can focus on ICT (information and communication technologies) to integrate information and communication across units of an organization. Currently, a popular approach to the development of an integrated enterprise-wide system is the implementation of an enterprise resource planning (ERP) system. Enterprise resource planning (ERP) is often considered as one of the solutions for organizations to survive. ERP systems can successfully integrate the processes of each department, decrease costs, improve effectiveness, increase clients' level of satisfaction and immediately share information with the whole enterprise

Accenture Operations combines technology that digitizes and automates business processes, unlocks actionable insights, and delivers everything-as-a-service with our team's deep industry, functional and technical expertise. So that any organization can confidently chart their course to consuming the core business services on demand, accelerate innovation and speed to market. Welcome to the "as-a-service" business revolution. Based on this context, this project provides an excellent opportunity to understand and resolve some of the important issues associated with the accounts receivable outsourcing process of an organization and generally the challenges they face and their mitigation plan.

1.2: OBJECTIVE OF THE STUDY

The main objective of this report is to identify the effectiveness of operational excellence in core business process along with the following:

1. To have a clear idea about Accounts Receivable Outsourcing Process by **Accenture CIS**.
2. Post-implementation impact of **Operational Excellence** usage on **Accounts Receivable** Activities in organization.
3. Management visibility and Cross-functionality, Authority and Decision rights, and Overall impact on organization.
4. The challenges in case of maintaining **Operational Excellence** and ways to overcome.
5. To Implement Academic Knowledge in the Real Corporate World.
6. Provide Recommendation and insight for critical challenges and to have a sustainable business growth.

1.3: ORIGIN OF THE STUDY

I am very glad for getting the opportunity to accomplish my project through practical experience in the Accenture CIS. This project report is a partial requirement of MBA Internship Program with major in Finance under the Faculties of School of Business in BRAC University.

1.4: SCOPE OF THE STUDY

The scope of this report is limited to Accenture CIS. The study focuses on the effectiveness of ERP system in financial & accounting process of Business Organization. This report has details of the operational excellence policy by Accenture. This study covers the pieces of jobs done in these sections. It also highlights:

- Strategy Deployment
- Performance Management
- Implementation of OE in operational process.
- Process Excellence

1.5: METHODOLOGY OF THE STUDY

1.5.1: Data Collection

For achieving the specific objective of this study, data were gathered from both primary and secondary sources.

- **Primary Sources**

Primary data is collected through observation of the operational activities with Face to face discussion to my supervisor and colleagues, online conversation with the clients.

- **Secondary Sources**

Data that were published before for some other reason can be collected using internal and external sources.

- **Internal Secondary data:** To furnish the report properly some papers has been collected from the database of Accenture CIS. Information from internal reports, journals, and other published documents have been used. Besides other published information about the organization, depth interview of the line manager associate- manager and the on job supervisor have also taken.
- **External Secondary Data:** For better interpretation some data has been collected through Internet Browsing is also one source of external Secondary data.

1.6: LIMITATIONS OF THE STUDY

Secrecy or confidentiality is a crucial matter in BPO sector. As an employee it was not possible to disclose or publish those topics.

- Not able to collect information from all the teams of Accenture CIS.
- It was difficult to find out the gap between rules and regulations and real life practice.
So, I went under a huge stress to find out those matters.
- Improper combination among various departments.
- The employees are too busy to provide me much time for interview.
- Accessibility of the information.

Chapter: 02

Company Overview

2.1: ABOUT ACCENTURE

Accenture plc, incorporated on June 10, 2009, is a professional services company serving clients in a range of industries and in geographic regions, which include North America, Europe and Growth Markets. The Company is engaged in providing management and technology consulting services. The Company's segments include Communications, Media & Technology; Financial Services; Health & Public Service; Products, and Resources. Its services and solutions include Accenture Strategy, Accenture Consulting, Accenture Digital, Accenture Technology and Accenture Operations. The Accenture Strategy provides a range of strategy services focused on areas, such as digital technologies; enterprise architecture and applications; enterprise value; information technology (IT); security; mergers and acquisitions; operations; advanced customer services, and talent and organization. (Reuters, 2017) The Accenture Consulting provides industry insights and management and technology consulting capabilities. The Accenture Digital provides digital services across three areas, including Accenture Interactive, Accenture Mobility and Accenture Analytics. The Accenture Technology comprises two primary areas: Technology Services, and Technology Innovation and Ecosystem. The Accenture Operations provide business process services, infrastructure services, security services and cloud services, including the Accenture cloud platform. The Company also provides intelligent automation services.

2.2: COMPANY HIGHLIGHTS

- Serves in more than 120 countries
- Work across more than 40 industries
- Of their top 100 clients 98 have worked with them for at least 10 years
- 14 consecutive appearances in Fortune's "World's most admired companies" list.
- Over 5,000 patents and patents pending application in 44 countries.

Accenture has 5 distinct divisions that provides difference sorts of services ranging from consulting to business process outsourcing. A short description of each divisions is given below:

2.3: DIVISIONS

Accenture Strategy

Shapes the future at the intersection of business and technology. Accenture Strategy combines their expertise in business, technology and operations strategy with a full understanding of how technology will impact industry and business models to help their clients ensure business success.

Accenture Consulting

Accenture consulting provides its clients with the tools they need to make bold, groundbreaking moves. Designing and implementing transformative business solutions that helps the world's leading companies build for the future.

Accenture Digital

Accenture Digital combines their capabilities in digital marketing, mobility and analytics to help clients provide better experiences for the customers they serve, create new products and business models and enhance their digital enterprise capabilities and connections.

Accenture Technology

Accenture Technology helps its clients to stay ahead of the digital curve and power their transformation through new technology on leading platforms across lifecycles.

Accenture Operations

Accenture Operations helps clients to accelerate innovation and disrupts markets by bringing together cloud, security, infrastructure and business processes services so their clients can scale more capacity when they need it and less when they don't.

2.4: ACCENTURE IN BANGLADESH

Accenture Bangladesh is officially known as “Accenture Communications Infrastructure Solutions”. It specializes in providing services to communications industry. (Islam, 2013) Although Accenture globally provides services in a broad range globally such as procurement, supply chain, learning, HR, finance and accounting, as well as services geared to needs of specific industry such as utilities, insurance and healthcare, in Bangladesh it is primarily focused on BPO industry.

Accenture Bangladesh’s main client is Telenor. They started their outsourcing services in 2013 and their first client was GP. Currently, it is serving many other Telenor SBUs around the world.

Current Accenture services to Telenor are divided into three projects:

Project Name	Project Services
Project Winter	Finance and Accounting
Project Chicago	
Project Nucleus	Infrastructure Outsourcing

Among these projects, Project Winter and Project Chicago is for providing finance and accounting services to Telenor SBUs while Project Nucleus is providing infrastructure outsourcing. Accenture Bangladesh run the infrastructure outsourcing activities under the project called “Project Nucleus”. Previously this project was named as TITA.

Client list is given below:

Project Winter	Project Chicago	Project Nucleus
Grameenphone	Norway	Grameenphone
Serbia & Montenegro	Denmark	DiGi
	Sweden	DTEK
		TP

Accenture Bangladesh provide these services under the following wings:

Finance & Accounting Services	Infrastructure Outsourcing Services
Collection Booking	Monitoring
Payment Booking	Storage
Reporting & Reconciliation	Backup
Controlling	Network & Secuties
	Server
	Database Administrator
	Linux & Unix

Chapter: 03

Project Part

3.1: CONCEPT OF ACCOUNTS RECEIVABLE OUTSOURCING

Domestic outsourcing of functions within the order-to-cash process is a simple concept. It extends the reach of limited resources, adding productivity and profitability to an organization. The benefits to bottom line, process improvement and customer service are numerous. It provides in-house staff with more time to focus on and improve results of core business functions, while assigning a service provider more difficult and time consuming tasks. It clearly enables companies to improve their overall results.

Time is always at a premium, and outsourcing provides time where there previously was none, addressing issues that otherwise would not be addressed. (IAB, 2017) The pressure to “do more with less” is difficult in good times and excruciating in difficult economic periods. Outsourcing enables creativity and process improvement, since it allows departments time to address process issues and root causes, rather than focusing on the necessity of putting out the inevitable fires. Headcount pressure is universal and all good managers are looking for methods to get better results with limited resources. Outsourcing provides an opportunity to do just that, and most often, cost is incurred in proportion to results. Productivity based pricing makes sense, since service providers are motivated to produce more, and the benefit goes directly to the company utilizing their service. In this case, staffing is scalable, available and paid for only on success.

A further advantage is that outsourcing provides experts to deal with short term issues that divert departmental attention away from day to day functions. Examples of such issues are software implementations, acquisitions and consolidations. By utilizing a service provider during these short term periods, nothing falls through the cracks. All claims and customers are addressed and backlogs are averted.

Since outsourcing provides in-house staffs with additional time, improved customer service is an ancillary benefit. One has time to recognize and respond to the dynamics of customer requirements. Questions are answered expeditiously and issues are addressed promptly. Companies avoid being targets of repetitive disputes and deductions and, as a result, customers are treated equally.

Additionally, service providers help reduce open balances, provide a safety net for write-offs that are offset and reduced. They generally enable companies to improve aging of their A/R. There is time to address bad corporate habits both internally, as well as with customers, and, as a result, deduction prevention becomes a reality and A/R dilution is minimized. Once again, the concept is to extend the reach of limited resources, which adds to productivity and improved profitability.

3.2: GRAMEENPHONE ACCOUNTS RECEIVABLE PROCESS

Accenture provides finance and accounting services under 3 towers. Order to Cash team is responsible for collection booking and module closure of Accounts Receivable (AR). Procure to Pay team is responsible for all types of payment related activities and closure of Accounts Payable (AP) module. All the Reporting and GL module is taken care of by Record to Report team.

As I am working for Order to Cash team which is responsible for the Accounts receivable module, process flow for order to cash team is given below:

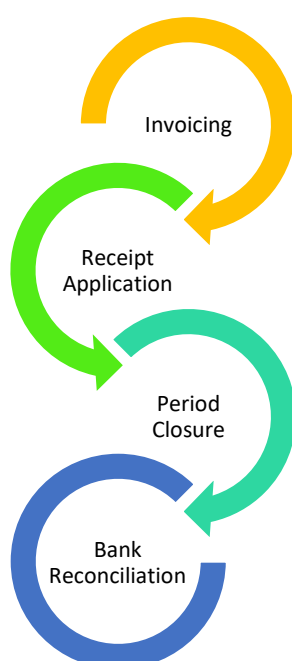


Fig: Order to Cash team process flow

3.2.1: Invoicing

Collection booking starts from invoicing. Sales is booked through creating an invoice in GERP. For GP, these invoices are created through auto and manual system. Auto upload of invoices covers more than 95% of the sales volume. The rest are done through manual effort where serious quality check is required to ensure quality reporting to meet international standards.

3.2.2: Receipt Application

A receipt is created when the customer deposits money against the sales in the bank. Like invoice, more than 95% of the volume for GP is uploaded through auto transfer from GP local system to Global ERP. These receipts are then applied with the corresponding sales invoice which is most manual process. For order to cash, receipt application takes up most of the manual workload and is one of the primary focus for quality check.

3.2.3: Period Closure

Period AR Module closure is a monthly activity and is done for each month in the year. Period AR module closure includes the following activities:

- Check for any Incomplete Transactions in OEBS
- Transfer AR Transactions to GL
- Post transactions in GL
- Open period, close period and set future periods

An AR-GL reconciliation is done to ensure that all the AR module transactions have been transferred to GL. It means reconcile account balances of receivables from two reports, Aging bucket report from AR and Trial balance report from GL.

Month-End close is performed to finalize a snap shot of transactional activity for a period. Most processes run at month-end are also run on a daily and/or weekly basis. For month-end, these processes are performed for the last time for a particular month to ensure that all transactions are posted and reflected on reports. The month is officially closed when all of the month-end processes are complete (including posting).

3.2.4: Bank Reconciliation

After all the transactions have been transferred to GL it is the responsibility of the Order to Cash team to reconcile all the entries in company books with collection bank accounts. With over 1,000 crore in revenues (Annual report) it takes a lot of manual effort to correctly reconcile all the transactions and submit the bank reconciliation files within timeline.

3.3: OPERATIONAL EXCELLENCE IN ACCENTURE

Operational Excellence or OE is a philosophy of the workplace where problem-solving, teamwork, and leadership results in the ongoing improvement in an organization. The process involves focusing on the customers' needs, keeping the employees positive and empowered, and continually improving the current activities in the workplace.

Operational Excellence is not a new phenomenon. The concept and term have been around for almost 20 years. The first known use of the term was by Larry Bossidy's deployment team to describe their expanded Six Sigma Deployment at Allied Signal (now Honeywell). It is a way of looking at business as a whole rather than dealing with the individual parts of a business separately. Operational Excellence is made up of four main categories. They include:

- Strategy Deployment
- Performance Management
- High Performance Work Teams
- Process Excellence

The reason Operational Excellence or OpEx has become so popular now is the need for organizations to streamline to provide the best product or service at the lowest cost possible. This allows companies in the United States to be real competition to foreign firms producing the same products.

At Accenture, Operational Excellence has 6 maturity stages:

1. Focus
2. Standardize
3. Plan
4. Organize
5. Visualize
6. Improve

3.3.1: Focus

This is the first stage of operational maturity which helps to understand who the customer is and what they value. It also helps to understand performance against customer requirements. The tools related to this stage helps to pinpoint which inputs have the largest impact on customer outputs.

These tools are:

- SIPOC

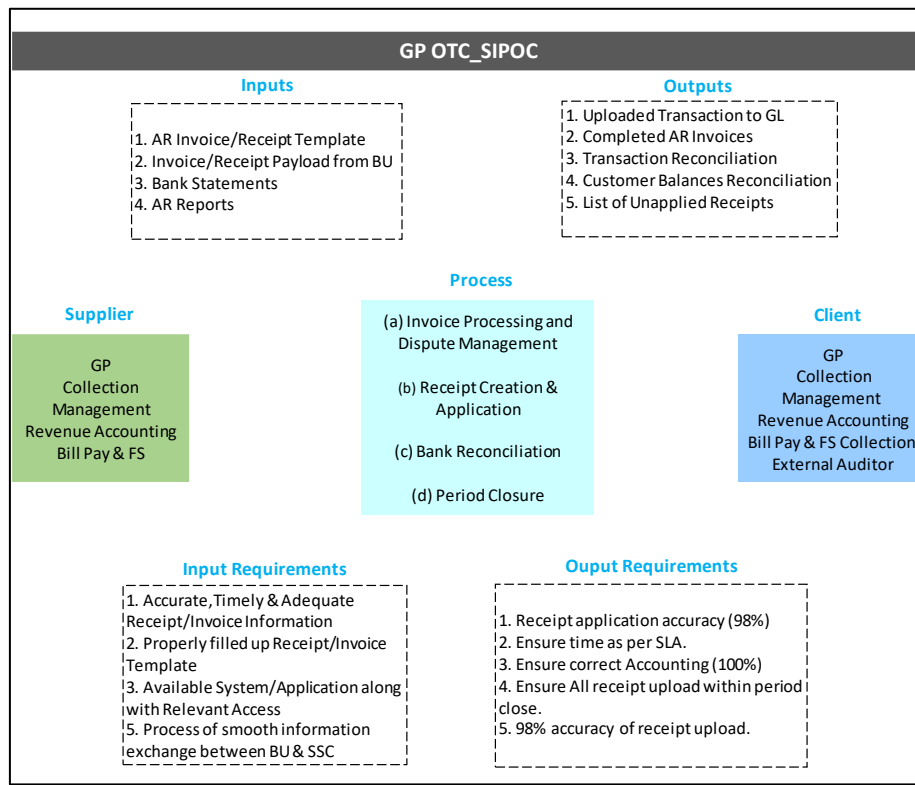


Fig: SIPOC

SIPOC stands for Supplier, Inputs, Process, Outputs, and Customer. It provides context and scope of process being analyzed and defines who the customer and supplier is. The objective of SIPOC is to define the outputs of the process along with the requirements and the inputs to the process along with the requirements.

- 3x3 Scorecard / Metrics

3x3 Metric	Operational Definition	Formulae	Target	TTD	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Y1	Timeliness - Receipts posted within 2 Working Days	% of valid vouchers uploaded to Oracle	# of AR Vouchers processed in Oracle within 2 Days / Total No of AR voucher processed													
X1.1	Volume of AR Receipts	# of AR Receipts Received for processing	Total volume received during day/month													
X1.2	Volume - Urgent Receipt	# of AR Receipts Received for urgent processing	Total urgent volume received during day/month													
X1.3	Productivity per FTE	# of Receipts processed per FTE	Total Number of Receipts Processed/Total FTEs present													
X1.4	Unapplied Cash(In Billion BDT)	Unapplied cash against total cash received	Total unapplied cash/Total cash applied													
Y2	Accuracy - AR Vouchers/receipt processed	% Processed accurately	# of Receipts processed accurately / Total no. of Receipts processed													
X2.1	First Pass Accuracy %	% of request accurately performed in first instance	% of receipt accurately performed in first instance / Total receipt performed													
X2.2	Error due to Knowledge Gap	% of error due to Knowledge Gap	Cash applied incorrectly due to Knowledge gap against total receipts													
X2.3	Errors due to Oversight	# of errors attributed to Oversight	# of errors attributed to Oversight/Total errors reported													
Y3	Timeliness - Invoices posted within 2 Working Days	% of Invoices processed in Oracle	# of Invoices processed in Oracle within 2 Days / Total No of Invoices processed													
X3.1	Invoice Volume Received	# of AR Invoices received for processing	Total volume received during day/month													
X3.2	Volume - Urgent Invoices	# of Invoices Received for urgent processing	Total urgent volume received during day/month													
X3.3	Productivity per FTE	# of Invoices processed per FTE	Total Number of Invoices Processed/Total FTEs present													
X3.4	System Unavailability	# of hours system unavailable during the day	# of hours unavailability of systems/Total hours required													
Y4	Accuracy - AR Invoices processed	% Processed accurately	# of Invoices processed accurately / Total no. of Invoices processed													
X4.1	First Pass Accuracy %	% of Invoices accurately performed in first instance	% of Invoices accurately performed in first instance / Total Invoices performed													
X4.2	Error due to Knowledge Gap	% of error due to Knowledge Gap	Invoices booked Incorrectly due to Knowledge gap against total receipts													
X4.3	Errors due to Oversight	# of errors attributed to Oversight	# of errors attributed to Oversight/Total errors reported													

Fig: 3*3 Scorecard

3*3 is a matrix for displaying the vital metrics of any process. It includes the most vital metrics for Accenture's customer outputs (SLA's / VOC). For each it shows the most critical inputs that can be managed to ensure delivery of those outputs. 3X3's are very important to run operations as it is an operations tool for Monitoring and Control purposes. The metrics in 3X3 need to be dynamic and cannot be static over a period of time. We also need to ensure that the data is available for the critical metrics identified at the available frequency (Daily / Weekly).

- Control Charts

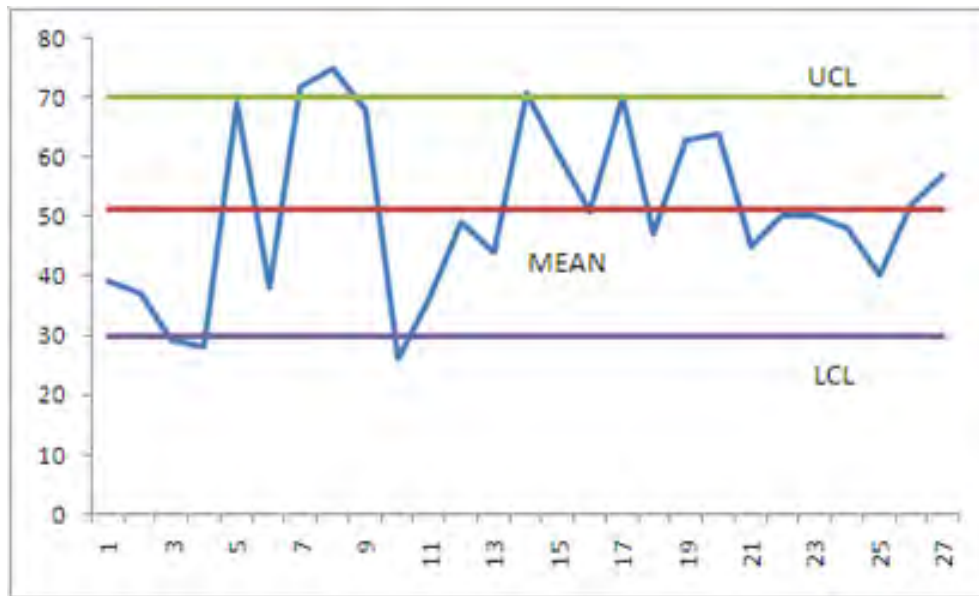


Fig: Control Chart

This tool helps understand the variation in process (Special Cause and Common cause variation). It provides an early warning where a process might go out of control. Primary function is to support a stable operation that will result in predictable results.

- High Level Process Flow

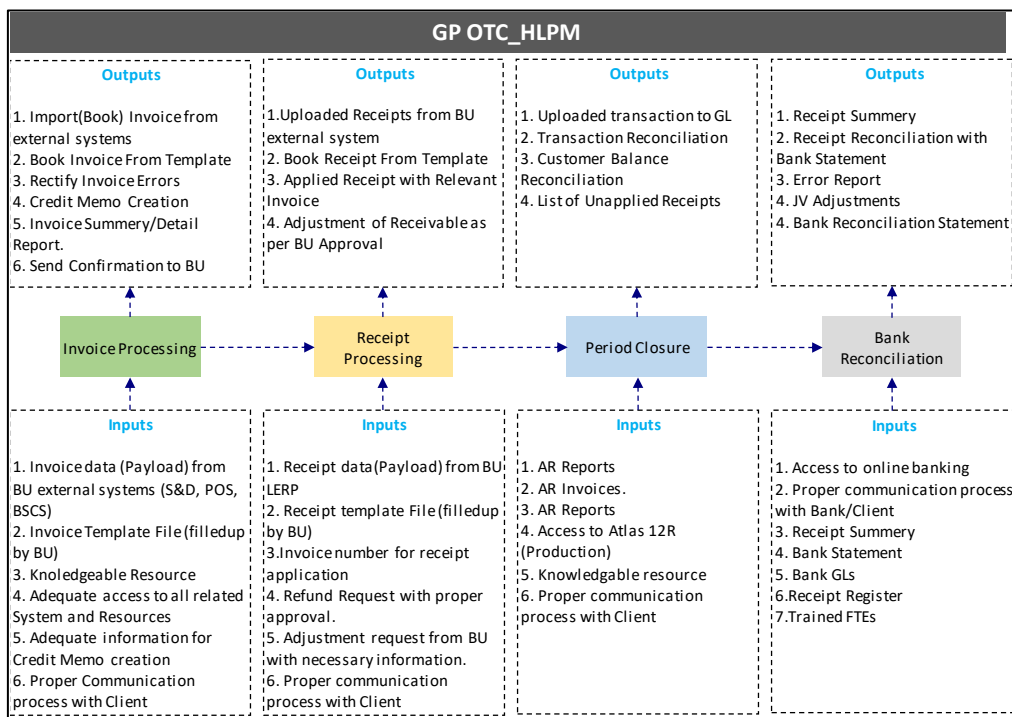


Fig: HLPM

High Level Process Map (HLPM) defines major steps (sub-processes) of the end-to-end process. Identifies Inputs (X's) and Outputs (Y's) for each process step. Identifies Critical Process Inputs (X's) that drive process performance (Y's).

3.3.2: Standardize

This is the second maturity stage which defines what the process is and how to perform it consistently. The main objective in this stage is to make employees understand the process and who is responsible for what activities. It helps to perform work activities consistently to deliver predictable outcomes. It integrates MOS in place to manage inputs and monitor outputs.

The tools for this process are:

- **Detailed Process Flow**

Detailed process flow helps to understand how work should be done and be able to visualize the simplest, standard process. It also helps to identify decision points and escalation paths and expose differences between what's documented vs. how the process is performed. It provides the basis for Standard Work Instructions and Training Content that's updated regularly

- **RACI**

RACI defines responsibilities and accountabilities across work streams and clarifies who's doing what to reduce redundant work being done by several people. It encourages collaboration without making teamwork time consuming while it also clarifies where approvals are actually needed vs. 'copied as 'FYI''

- **Standard Work Instructions**

Standard Work Instructions clarifies performance expectations around time and quality and sets standard processing time requirements for work activities. It explains what's necessary to do each job And clarify required templates or files (e.g. process control plan; exception matrices). It also contributes to encourage compliance with a standard process.

- **Control Plan and MOS**

The objective of MOS is to drive clear accountability for performance using data Agree on action to address performance gaps. It helps to rapidly communicate tasks and ideas. It results in structured meetings which are process-dependent rather than person-dependent. Alignment between information agents or teams use to manage the business vs. leadership consolidated report.

Standard MOS includes daily Team Huddles, Weekly Manager reviews, Weekly client calls etc.

General Examples: Performance Management System, Paying Electricity Bills etc.

Related Example: Monthly Review with Leads



Fig: MOS

3.3.3: Plan

This is the third stage of operational maturity where the objective is to balance workload by matching available capacity to demand. In this stage it is important to understand the amount of work that is expected to be done and understand the number of resources required to complete the work. This helps to balance the Workload and manage capacity during peaks and troughs

The tools for this process are:

- **Cross Training Skills Matrix**

Cross training skills matrix match skills of the people to the type of work. It also maps individual level skill (s) to the process or transaction type. This supports decision making like leave planning, volume surge, and training. It also helps in pseudo business continuity like interim management for attrition.

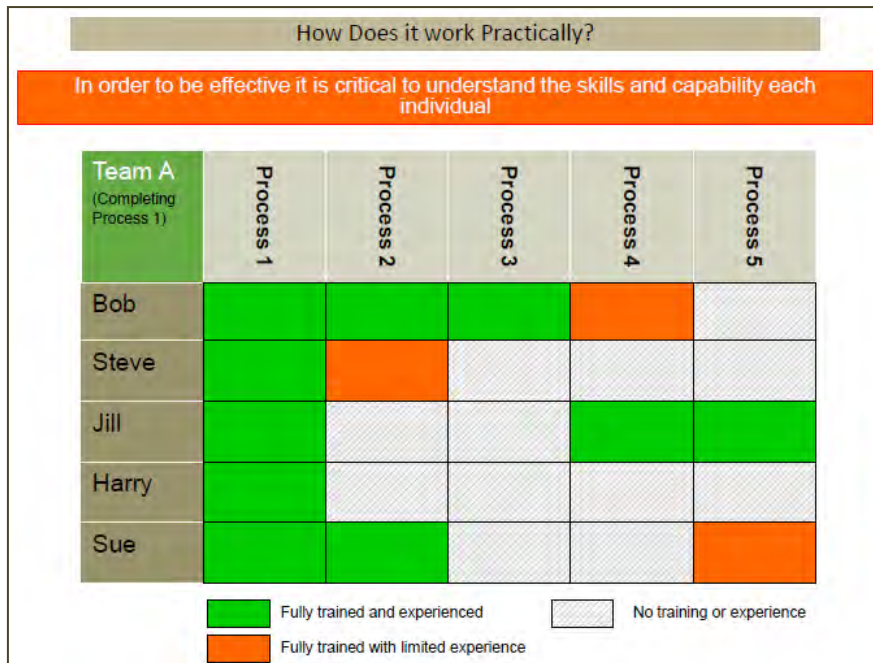


Fig: Cross Training Skills Matrix

- **Resources Planning Tool**

This is one of the important tools which measures how many resources are required for expected volume of work. It helps to determine resource requirement and balance workload while also optimize headcount. It provides a visibility to key control metrics like inflow, outflow and backlog

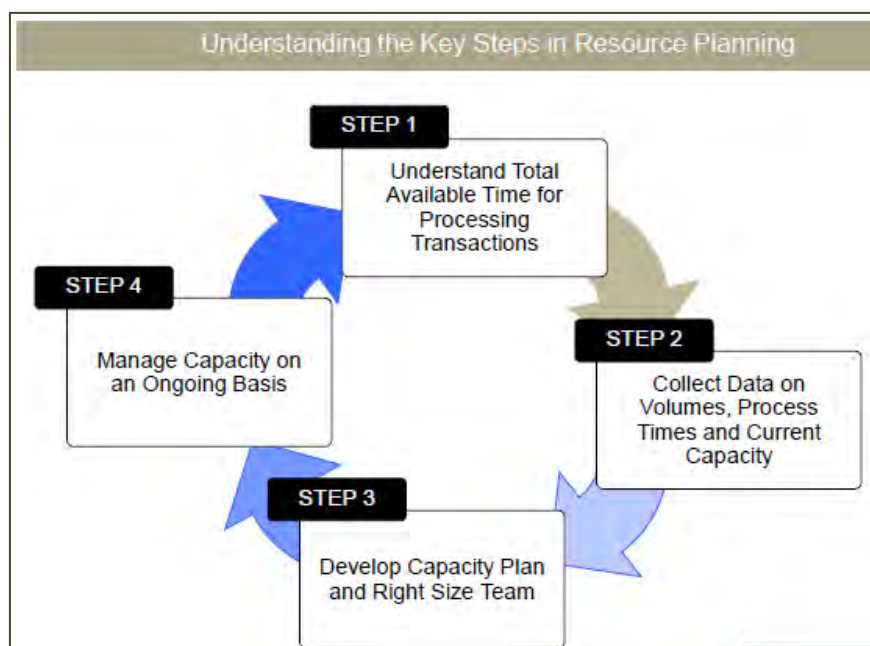


Fig: Resource Planning

Here step 1, 2 and 3 might not be regular but it is important to re-baseline for accuracy. These steps should be re-baselined during/after process Change, technology change/process improvement/team vintage change.

3.3.4: Organize

Organizing teams around the process is important for optimization and reduce waste. Teams are organized around the process to reduce inefficiencies and develops an understanding of where things are, and what is needed to complete the work.

The tools that help in organizing the workplace are:

- **Office Layout**

The office layout is important in order to ensure by design that Supervisor/Team Leader is approachable to all and to ensure that they are positioned equidistant from all associates. It also ensures that important equipment (e.g.: Printer, Scanner) is located at an place approachable so that it minimizes waste due to motion. This results in a clutter free office.

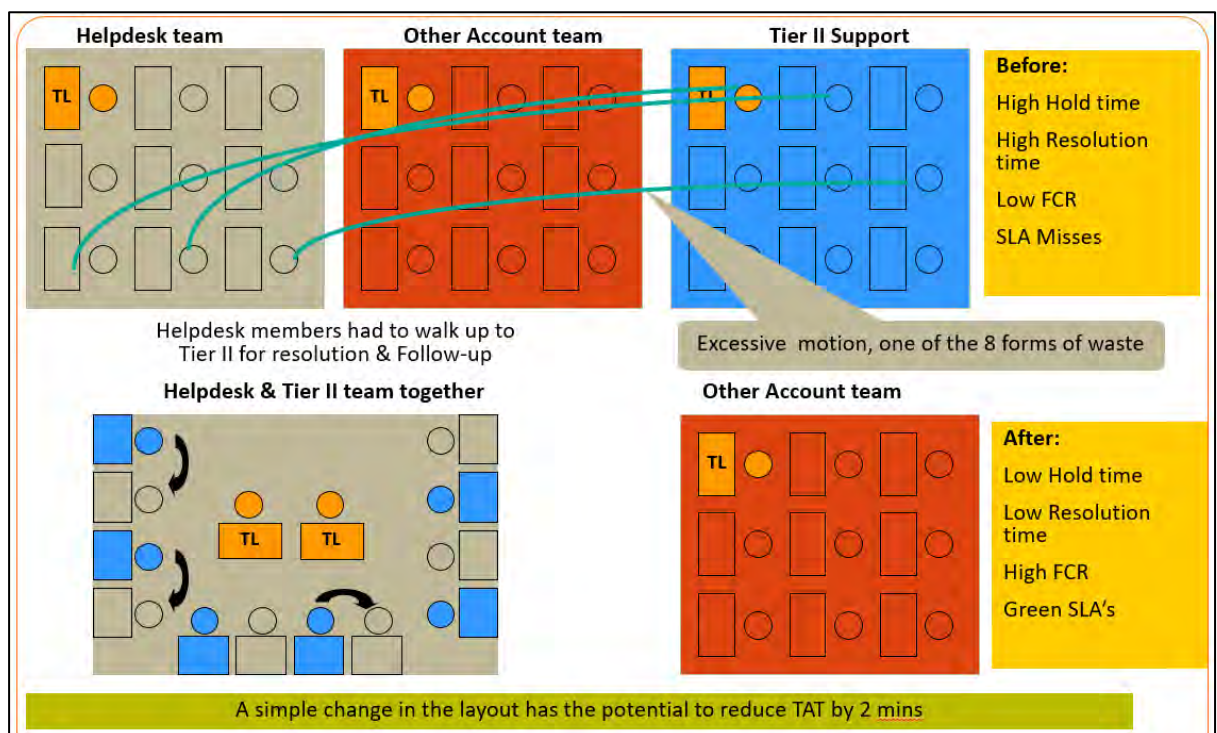


Fig: Sample Office Layout

- 5S

The 5S Philosophy focuses on effective work place organization and standardized work procedures. 5S simplifies the work environment, reduces waste and non-value activity while improving quality efficiency and safety. It ensures a clean and organized workplace to help the team to uncover potential problems, as problems cannot be clearly seen when the work place is unorganized.

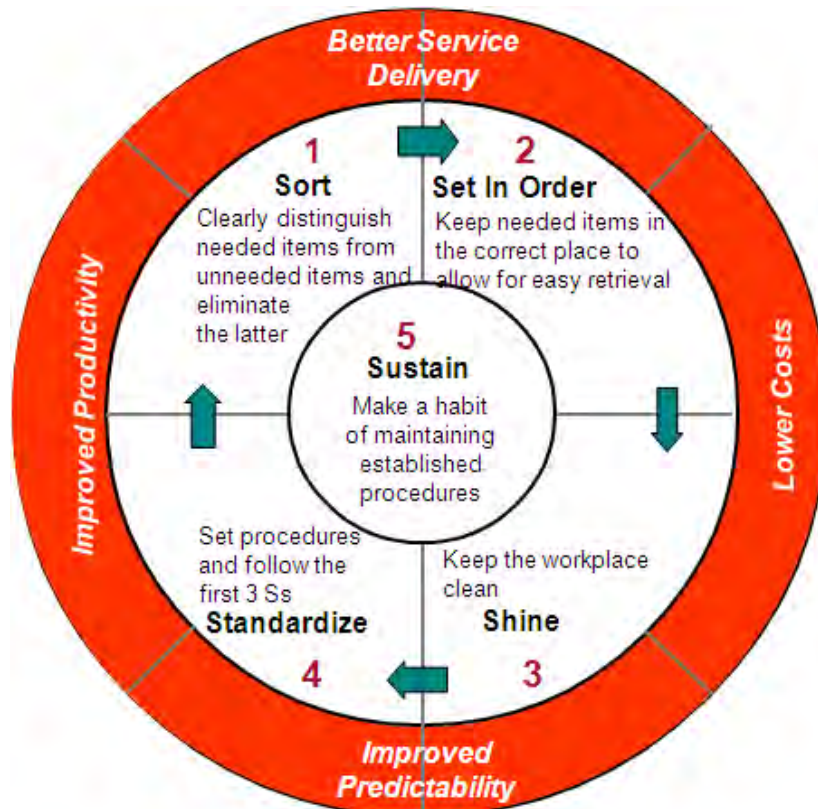


Fig: 5S

Overall the benefits of this stage are:

- Office appears well organized upon visual inspection with no sign of clutter on desks or in the work space
- Teams understand where things are, and what is needed to complete their work effectively
- Team have a regular and effective way of identifying the items as necessary or not necessary (including waste). They schedule monthly/quarterly time for sorting and have a disposal procedure in place
- Designated areas are marked and tags, labels, signboards are used for easy identification.

3.3.5: Visualize

This stage is all about visual information displayed to manage performance. The objective is to place visual controls to proactively respond to potential service issues. One of the ways to do that is to display performance data over time to identify and react to trends. However, it is important to ensure that visual Information is up to date and integrated with the overall MOS

This stage provides team & leadership with a visual summary of Process performance. It helps to understand how well the process is doing, what issues are there and what actions are being taken. It also serves as a good coaching mechanism for the team to understand what is important and what is not. It makes connection between improvement actions on the floor and process performance

Some of the popular tools are given below:

- **Process Performance Notice Board**

Using to display the performance of the Process

Key Displays:

1. 3X3's :- Critical lagging and leading indicators representing the health of the Proces
2. Control Charts:- Control Charts on critical leading indicators
3. Pareto's on Errors and Root Causes
4. Control plan or Out of Control Action Plan and Status

- **Team White Baord**

Using for Daily planning and Allocation of work, Monitoring performance against targets.

Key Displays:-

1. Inflows, Outflows, Aging, Backlog
2. Processor wise productivity and Accuracy
3. First Pass Yield
4. Capacity Utilization
5. Mark it red when target not met, Green when target is met. Labels in Black.

Order to Cash

Invoice, Receipt & Reconciliation

<table border="1" style="width: 100%;"> <tr><td>Date</td><td>19-Mar-17</td></tr> <tr><td>Owner</td><td></td></tr> <tr><td>Last Update Time</td><td></td></tr> <tr><td>Next Update Time</td><td></td></tr> </table>	Date	19-Mar-17	Owner		Last Update Time		Next Update Time		<table border="1" style="width: 100%;"> <tr><td style="text-align: center;">Risk of the Day</td></tr> <tr><td> </td></tr> <tr><td style="text-align: center;">Mitigation Plan</td></tr> <tr><td> </td></tr> </table>	Risk of the Day		Mitigation Plan		<table border="1" style="width: 100%;"> <tr><td style="text-align: center;">Attendance</td></tr> <tr><td>Total FTE</td><td></td></tr> <tr><td>Present</td><td></td></tr> <tr><td>Leave</td><td></td></tr> </table>	Attendance	Total FTE		Present		Leave	
Date	19-Mar-17																				
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GPH					We @ Accenture				
Criteria	Efficiency %	Utilization %	Adoption %	Quality %	Criteria	Idea/Person	Lead Time%	Implemnt. %	On Time Imp. %
Previous Day					MTD				
MTD					YTD				

Monthly Movement										
Area	Opening Balance		Received		Created		Cash Application		Closing Balance	
	On Hold	Current	Today	MTD	Today	MTD	Today	MTD	Onhold	Current
Rec.(Auto)										
Rec.(Manual)										
Inv.(Auto)										
Inv.(Manual)										

Allocation														
Name	Receipt Creation			Cash Application			Invoice Creation			Adjustments/Others			Accuracy Score	
	Daily		MTD	Daily		MTD	Daily		MTD	Daily		MTD	Previous Day	MTD
	Trg.	Act.		Trg.	Act.		Trg.	Act.		Trg.	Act.			
gazi.rehaman.shihab														
rafi.uddin.sharik														
khondoker.f.nawer														
sohel.a.chowdhury														
mahmud.hussain														
mst.morzina.khatun														
mohammad.i.hossain														

MEC Tracker					Aging/Unapplied Cash				
Category	Account/No.	In progress	Target Date	Complt. Date	Type	Invoice		Cash Application	
AR Recon.					Current	0-1 Days		0-1 Days	
Inventory(IPS)						2-30 Days		2-30 Days	
Bank Recon.					On Hold	31-60 Days		31-60 Days	
						>60 Days		>60 Days	

Fig: Team Whiteboard

3.3.6: Improve

This is the final stage of Operational Maturity where teams drive continuous improvement. First pass yield implemented as a key measure to help identify rework. It gives the ability to identify root cause and corrective actions to address issues. Moreover, Lean basics understood to help identify improvement opportunities

Tools

- **First Pass Yield**

There is a difference between the Error Rate the Customer Feels and the true number of defects in a process.

Understanding the real Yield helps to identify true waste in the process

The first pass yield is the yield of the process output before and errors are corrected

- **Six Sigma & Lean Basics**

Six Sigma

Aims at reducing Defects

Focuses at reducing variation to deliver higher Quality

Requires data driven analytics & decision making

Lean

Focuses on maximizing process velocity

Provides tools for analyzing process flow and delay times at each activity in a process

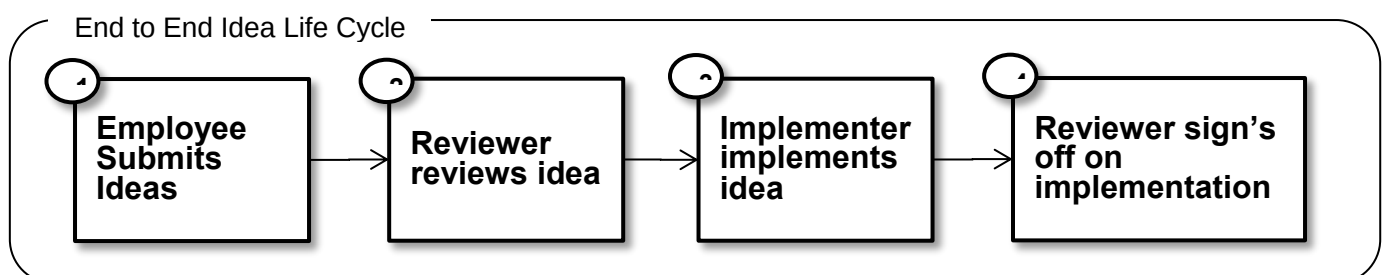
Centers on the separation of "value-added" from "non-value added" work with tools

- **We @ Accenture**

“We@Accenture” program was launched in June 2006 as an Employee Engagement initiative with an objective to drive a culture of Continuous Improvement at Accenture SDO. It is a process that helps us collect idea from employees, validate improvements and achieve business results.

The program since inception has achieved:

- Global penetration with presence across SDO locations
- Every employee has submitted an idea across SDOs globally
- 36,200+ ideas submitted by employees till date
- Achieved an implementation rate of 31%
- Approx 50% of the ideas were implemented on time



Program has been effective in motivating our employees to identify improvements through reward and recognition model.

Program has also been used in the past as a platform to launch specific initiatives focused on achieving our business objectives. For e.g. Just a Minute (JAM) which focused on productivity improvement.

3.4: OE MATURITY RATINGS

Process Teams rate operational maturity across 6 maturity categories with each of the maturity ratings being assigned a rating value:

- NOT STABLE = 1; STABLE = 2; CAPABLE = 3; PROFIT OPTIMIZED = 4

The average of all 6 maturity rating scores provides the overall process score

An overall rating for the process is then determined based on the average process score and the criteria used to assign an overall maturity rating of NOT STABLE, STABLE, CAPABLE or OPTIMIZED for the process team

The current criteria for determining overall maturity of the process means that by achieving 1 NOT STABLE and 5 STABLE will result in the team getting an overall rating of STABLE

Maturity Ratings	Score
NOT STABLE	< 1.83
STABLE	>=1.83 and <2.83
CAPABLE	>=2.83 and <3.83
PROFIT OPTIMIZED	>=3.83

Maturity Assessment for Process Team		
Maturity Categories	Rating	Score
Focus	NOT STABLE	1
Standardize	STABLE	2
Plan	STABLE	2
Organize	NOT STABLE	1
Visualize	STABLE	2
Improve	NOT STABLE	1
Overall Process Score		1.5
Overall Process Rating		NOT STABLE

Chapter: 04

Evaluation & Recommendation

4.1: EVALUATION & IMPACT OF OE TOOLS

One way to better address this question is to establish a set of criterion as an evaluation metric. A company's ability to score well on each attribute would suggest a high degree of operational excellence. Here are the criterion I would suggest:

1. **Collaboration:** This will address how well do you work together within departments and how easy is it to solicit feedback from peers in other regions, or from simply down the hall. The organizations that have instilled a sense of 'social' in how they operate tend to deliver greater results, contributing to a higher achievement of operational excellence. In this case Accenture
2. **Process Governance:** This is a very deep topic, as it impacts not only regulatory and corporate compliance initiatives, but also the firm's ability to effectively implement Lean, Six Sigma and other continuous improvement programs.

At Accenture, continuous improvement are monitored through trackers. If processes are inconsistent and improvement can't be readily identified, improved and replicated across your organization, it will be difficult to truly achieve "excellence" status.

3. **Agility:** Here we are referring to an organization's ability to change quickly to new market opportunities, demand shifts, supply chain disruptions as well as simply the need to re-tool operations.
4. **Culture of Innovation:** Here we are referring to not only an ability to consistently deliver new products to market that serve new needs, but also an organization's ability to think creatively to solve business issues, such as resource constraints, economic down turns or labor shortages. Those that have a good track record of innovative thoughts and processes to address these challenges score well in this criterion.

In case of Accenture, we@accenture platform provides a culture of innovation to the whole company. People are given targets to submit ideas and improve process efficiency. These help to optimize costs and serve the client in a cost effective manner.

5. **Global Network:** This factor encompasses a company's ability to provide service anywhere. It is one thing to service one market. It is a completely different thing to do so effectively across locations, geographies, cultures and regulatory environments. The organizations with a platform for service operations management that can track and trace processes and resources on a global scale will be more readily capable of achieving a higher degree of operational excellence.

One of the core values Accenture is “One Global Network”. This testifies how well the company has been able to utilize its global scale. Tools like SIPOC, 3*3, HLPM are standardized tools which are common in all the Accenture delivery centers. These help to bring the company and its worldwide deliver centers into a common platform which is understandable anywhere across the globe.

4.2: FINDINGS & RECOMMENDATIONS

Accenture Bangladesh is delivering high performance through the use of operational excellence tools. However, there are some issues related to OE tools as well as the outsourcing process. These issues as well as some recommendations to mitigate these issues are given below:

1. Although operational excellence helps to bring process efficiency in an otherwise inefficient process, maintaining operational excellence tools requires a lot of time and effort. It is not always clear whether the increased time required to maintain tools like 3*3 and control charts will more than the time saved. A cost analysis can be done before implementing a tool so that it is clear whether a tool will save more time than the time required to maintain the tool.
2. Overlapping data in OE tools is another critical issue. Many OE tools requires same and overlapping data which results in inefficiencies. As a result, employees require a lot of time to input the same data in different kinds of tools. For mitigating this issue, automation can be done so that if employees give inputs in 1 file then all the other files will be automatically updated.
3. Employees are given targets to provide ideas in we@accenture tool. However, the quality of these ideas is a concern though. Employees are not given any incentives to provide these ideas so they focus more on number of ideas rather than the quality. We@accenture can be expanded and incentives can be provided to employees with good ideas. A standard process can be implemented to quantify the benefits of the idea the benefit can be shared with the employee providing the idea through monetary compensation.
4. Majority part of bank reconciliation is a manual job. This is because grameenphone maintains a lot of accounts in different banks. However, these can be automated through discussion with banks and grameenphone and implementing a standard format for bank statements with unique transaction codes.
5. Accenture Bangladesh often attends manual request after the deadline. That effects the reporting of group accounting of the client. They should set the deadline which can cover the maximum requests and also the reporting will not be hampered.
6. Procedural Activity can be decreased more through quality checking of the operation by senior and experienced personnel.

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Desktop Procedures Files