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## **Business Processes Outsourcing – Origin and Development**

### **Introduction**

The purpose of this article is to describe the relationship between the interpretation of the company as a dynamic structure, and a new model of management, which is to outsource a part of its activities. In the first part of the paper a brief history of the development of a process approach has been presented. This presentation aimed to justify the emergence of outsourcing services, especially the BPO (Business Process Outsourcing) and SSC (Shared Service Centers). The next step is to characterize the development of BPO and SSC with the emphasis on the advantages and disadvantages of such solutions. An analysis of publications about the development of this type of activity allowed to conclude in the last part of the paper about the growing dynamics of this phenomenon. In addition, it was pointed out to the large potential in the Polish BPO services and SSC.

The beginnings of the process approach can already be seen in the papers of Ch. Babbage and F.W. Taylor, which appeared in the nineteenth century. Ch. Babbage analyzed activities carried out in the production process in terms of the time involved, costs, equipment and labor. He combined specialization with an increase in labor productivity and the skills of the workers [Kurnal, 1972]. Taylor described in his book "The Principles of Scientific Management" that was published in 1911, the scientific methods of labor division according to the kind of activities, the selection of resources and close cooperation with contractors [Taylor, 2008, p. 27]. Later, further studies were coming closer into the present form of the process approach; these were i.a. Demming's and Porter's works. Due to the change from the traditional management, which was based on the functional organization, to the modern one, which is based

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on the process approach to business, it was noticed that the company is a dynamic structure of the network of inter-related activities. Moreover, core business processes and supporting processes were gradually identified. Porter was one of the first who in his chain of values proposed the following classification [Sajdak, 2008]:

1. Core activities:
  - internal logistics,
  - operational activities,
  - external logistics,
  - sales and marketing,
  - services.
2. Supporting activities:
  - purchasing,
  - research and development,
  - Human Resources Management,
  - company's infrastructure.

The idea of “dividing processes in terms of their relevance to the business became the basis to reduce the cost of operations through outsourcing of auxiliary/supporting processes to outside companies”. This form of management is called outsourcing. Outsourcing, which is defined as “a project involving the separation from the parent company's organizational structure its functions and their transfer to other operators to execute them” [Trocki, 2001, p. 13], has become a popular form of activity for both the companies that transfer their processes to be executed and those that decide to execute them. However, before outsourcing was based on the distinguishing of the primary and secondary processes, already in 1923 the technique to delegate certain functions to external companies was introduced. It occurred mainly in the automotive industry, where a part of production, was delegated to the subcontractors as a part of the procurement strategy [Bhagwati *et al.*, 2004]. Similar solutions were used in other industries, too. In 1963 EDS company began data processing services for Blue Cross of Pennsylvania. This time the contract included the acquisition of the data processing department with its staff, which was the absolute novelty in relation to the previous agreements [Dibbern *et al.*, 2004, p. 7]. Later, as the process approach was developing in enterprises, various models were built based on the identification of processes and used in various management techniques. Process models, that divided processes into primary and secondary,

allowed to identify these processes, which are not key to achieve strategic business goals. One of such models cited in literature about the process approach to business is PCF, called Process Classification Framework, which is known in Poland as Model APQC<sup>1</sup>. The designer of the model proposed introduction of 12 general areas, named categories. They were divided into operational ones, regarded as crucial to the organization and auxiliary giving the support to the basic processes. Auxiliary processes are those that appear through all areas of basic processes and also can be separated outside the company as outsourcing. They include [Auksztol, Chomuszek, 2012, p. 74]:

1. Develop and Manage Human Capital (6.0 APQC).
2. Manage Information Technology (7.0 APQC).
3. Manage Financial Resources (8.0 APQC).
4. Acquire, Construct and Manage Property (9.0 APQC).
5. Manage Environmental Health and Safety (10.0 APQC).
6. Manage External Relationships (11.0 APQC).
7. Manage Knowledge, Improvement and Change (12.0 APQC).

Activities that are outsourced most often are the first three and they are carried out by:

- 1) unrelated companies service offices, the so called: BPO Centers (Business Process Outsourcing), which are independent entities, supporting external firms,
- 2) shared service centers in capital groups, the so-called: SSC Centers (Shared Service Centers), providing internal services to a group of companies (business groups).

### **1. Service centers for business - barriers and opportunities**

From around 1990 BPO sector has been gaining steadily in popularity. The current level of globalization and digitization of the service sector made it possible to render business services on a very broad, international scale [Ziółkiewicz, 2010]. According to the report: BPO sector survey in 2008 in Poland, such centres provided service in the areas of finance, banking, high tech, consumer electronics, automotive, telecommunications and business consultation. Service centres were created as a response to the needs of the businesses. The main objective of the transfer of certain processes to service centres has always been the cost reduction of business operations. This reason is given in many studies on

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<sup>1</sup> Polish name has linked the model to its creator, The American organization APQC.

the BPO business. The aim of the creation of service centres is tendering high specialization and providing quality services at affordable prices [Overview 300 service centres, 2008, p. 3]. The published reports indicate that IT-related services, handling accounting and HR (Human Resources) are very popular among companies.

## **2. External Service to unrelated entities BPO (Business Process Outsourcing)**

The economic crisis has forced businessmen to analyze their costs. Delegating auxiliary processes to external companies has become a reasonable solution. However, cooperation with the office serving a part of business processes requires sound preparation of such a project. Ill-conceived, badly built and poorly managed outsourcing contracts cause unsatisfactory results of implemented solutions [Kłosińska, 2007]. The diversity and abundance of BPO service offerings, allow choosing a good agency, provided that prior to signing the contract, the company would check the competences within the employed entity. Table 1 summarizes the main advantages and disadvantages of the use of third-party service in the field of accounting.

**Table 1. Advantages and disadvantages of delegation auxiliary processes to BPO Centres**

<b>Disadvantages</b>	<b>Advantages</b>
Missing knowledge about the organization	Opportunity to gain cost decrease
Liability insurance exempts the office from responsibility	Delegating legal issues to specialized companies
Missing software that is used by the BPO Center makes the company dependant on the existing in BPO reporting system	Savings in time
Too many orders often result in low quality of service	Opportunity to reduce the personnel costs
A risk to disclose information, which is relevant to competitive advantage of the organization	Transfer of the cost from the personnel category to the service one

Source: Own elaboration.

Cost reduction related to the transfer of business processes to BPO service providers results from:

- 1) opportunity to obtain cost reductions,

- 2) savings achieved from the possibility to not organize relevant departments in the company (accounting, HR, IT),
- 3) not present additional costs of employee benefits (mandatory medical examinations, health and safety training, other training) or of overtime in case of urgent work to be done,
- 4) exemption from paying the cost of the continuous modernization of technologies related to records and IT analysis of financial information.

It would be difficult to provide tangible benefits coming from using external services of BPO Centres, but even a cursory estimation allows to conclude that such activity can bring savings. Trying to calculate benefits to the business resulting from the implementation of only the first point by a comparison of BPO service prices and the wages of the employees, undoubtedly the financial benefit from the use of such solutions can be proved. Table 2 summarizes the costs of the accounting offices. Data were obtained on the basis of web query that allowed selecting a typical pricelist of an office.

**Table 2. Comparison of BPO service prices and the wages of the employees in PLN**

<b>Accounting office</b>	
Constant fee (50 invoices)	500.00
Fee for additional documents	1.50/pc
Keeping HR issues	25.00/employee
Annual Financial report	500.00
<b>Estimated cost of a small company</b>	
Number of invoices per month	200
Number of employees	50
Handling of HR and payroll	1250.00
Keeping records	775.00
Average	2025.00

Source: Own elaboration based on [<http://www.fkbiuro.pl/cennik.htm>].

Wages of accounting department staff are presented in Table 3. It should be considered that the average staff handling financial matters is low rank employees that do not occupy independent positions in small size companies. They usually employ financial specialists who are able to handle all issues related to the business finance. Number of documents, however, determines the number of the employees.

**Table 3. Average gross wage in October 2010 in PLN**

ISCO-08	Occupation	Wages
121	Business services and administration managers	6779.61
241	Finance professionals	4924.22
331	Financial and mathematical associate professionals	3572.15

Source: [Structure of Wages and Salaries by Occupations in October 2010, 2012].

Table 4 shows the average monthly wages in Poland by sector in order to gain a better assessment and comparison of wages in accounting with book-keeping service prices.

**Table 4. Average monthly gross salary by sector in October 2010 in PLN**

Section NACE rev. 2		Wages
J	Information and communication	6447.82
B	Mining and quarrying	5926.38
K	Financial and insurance activities	5832.76
M	Professional, scientific and technical activities	4989.50
D	Electricity, gas, steam and air conditioning supply	4900.82
O	Public administration and defence; compulsory social security	4336.46
L	Real estate activities	3580.56
	<i>Average</i>	3543.50
A	Agriculture, forestry and fishing	3538.00
P	Education	3488.20
E	Water supply, sewerage; waste management	3416.92
Q	Human health and social work activities	3315.60
H	Transportation and storage	3274.40
C	Manufacturing	3185.19
G	Trade; repair of motor vehicles	3102.62
R	Arts, entertainment and recreation	3100.13
I	Accommodation and catering	2581.98
S	Other service activities	2288.29
N	Administrative and support service activities	2277.09

Source: [Structure of Wages and Salaries by Occupations in October 2010, 2012].

The more employees the higher financial benefit resulting from the hiring BPO offices. These benefits are even more pronounced when a foreign company delegates the BPO service in Poland. This is mainly due to the fact that wages in Poland are much lower than in most EU countries. Table 5 summarizes the remuneration according to the Eurostat data. Data refer to 2010.

**Table 5. Average monthly gross salary in selected countries in 2010 in EURO**

Country	Total	Poland = 1	Managers	Poland = 1	Professionals	Poland = 1	Technicians and associated professionals	Poland = 1
Switzerland	4 552	5,66	9 170	5,40	6 503	6,50	5 429	6,49
Norway	4 491	5,59	6 851	4,03	5 213	5,21	5 138	6,14
Denmark	4 264	5,30	6 815	4,01	4 902	4,90	4 550	5,44
Luxembourg	3 709	4,61	8 496	5,00	5 215	5,21	4 448	5,31
Ireland	3 466	4,31	4 967	2,93	4 633	4,63	3 697	4,42
Finland	2 989	3,72	5 904	3,48	3 863	3,86	3 066	3,66
Belgium	2 965	3,69	5 993	3,53	3 900	3,90	3 279	3,92
The Netherlands	2 886	3,59	4 741	2,79	3 801	3,80	3 143	3,76
Germany	2 882	3,58	6 141	3,62	4 330	4,33	3 508	4,19
Sweden	2 877	3,58	4 802	2,83	3 279	3,28	3 179	3,80
The United Kingdom	2 800	3,48	4 564	2,69	3 869	3,87	2 758	3,30
France	2 567	3,19	4 905	2,89	3 579	3,58	2 606	3,11
Austria	2 549	3,17	5 747	3,38	3 851	3,85	3 190	3,81
EU (27 countries)	2 313	2,88	4 356	2,57	3 176	3,17	2 656	3,17
Italy	2 286	2,84	5 971	3,52	3 202	3,20	2 630	3,14
Iceland	2 022	2,51	3 506	2,06	2 284	2,28	2 190	2,62
Cyprus	2 002	2,49	5 150	3,03	3 002	3,00	2 478	2,96
Spain	1 923	2,39	3 930	2,31	2 739	2,74	2 244	2,68
Slovenia	1 477	1,84	3 384	1,99	2 229	2,23	1 643	1,96
Malta	1 474	1,83	2 442	1,44	1 661	1,66	1 626	1,94
Portugal	1 278	1,59	3 463	2,04	2 182	2,18	1 594	1,90
Croatia	1 059	1,32	2 573	1,52	1 617	1,62	1 236	1,48
Czech Republic	907	1,13	1 962	1,16	1 259	1,26	1 053	1,26
Turkey	838	1,04	1 801	1,06	2 661	2,66	902	1,08
Estonia	819	1,02	1 647	0,97	1 074	1,07	924	1,10
<b>Poland</b>	<b>804</b>	<b>1,00</b>	<b>1 698</b>	<b>1,00</b>	<b>1 001</b>	<b>1,00</b>	<b>837</b>	<b>1,00</b>
Hungary	777	0,97	1 671	0,98	1 125	1,12	818	0,98
Slovakia	777	0,97	1 714	1,01	1 013	1,01	908	1,08
Latvia	628	0,78	1 093	0,64	806	0,81	734	0,88
Lithuania	569	0,71	1 004	0,59	728	0,73	565	0,68
Romania	457	0,57	1 182	0,70	643	0,64	488	0,58
Bulgaria	343	0,43	808	0,48	494	0,49	461	0,55

Source: [Eurostat database, <http://epp.eurostat.ec.europa.eu>, table: earn\_ses10\_21].

In order to get a better picture it is worthwhile to join the data from the Table 5 with the information about the percentage of population with higher education in Poland (i.e. tertiary educational attainment) presented in Table 6.

**Table 6. People of 30-34 years old with higher education**

	<b>Country</b>	<b>% of population aged 30-34</b>
1	Ireland	49,4%
2	Norway	48,8%
3	Luxembourg	48,2%
4	Sweden	47,5%
5	Finland	46,0%
6	Cyprus	45,8%
7	The United Kingdom	45,8%
8	Lithuania	45,4%
9	Iceland	44,6%
10	Switzerland	44,0%
11	France	43,4%
12	Belgium	42,6%
13	Denmark	41,2%
14	The Netherlands	41,1%
15	Spain	40,6%
16	Estonia	40,3%
17	Slovenia	37,9%
<b>18</b>	<b>Poland</b>	<b>36,9%</b>
19	Latvia	35,7%
20	EU (27 countries)	34,6%
21	Germany	30,7%
22	Greece	28,9%
23	Hungary	28,1%
24	Bulgaria	27,3%
25	Portugal	26,1%
26	Croatia	24,5%
27	Czech Republic	23,8%
28	Austria	23,8%
29	Slovakia	23,4%
30	Malta	21,1%
31	Romania	20,4%
32	Italy	20,3%
33	Turkey	16,3%

Source: [Eurostat database, <http://epp.eurostat.ec.europa.eu>, table: t2020\_41].

When we analyse the data from Table 5 and compare to the information about education level of Polish citizens (Table 6), we can conclude that the employer may use the skilled workforce for the

relatively low wages. In 2009, in over 300 service centres in Poland nearly 45,000 specialists were employed yet PAIiZ [Landowska, 2010]. According to estimates of Association of Business Service Leaders (ABSL) and PAIiZ, the BPO / SSC sector in Poland numbers about 300 companies offering jobs to approximately 40 thousand people<sup>2</sup>. Current data and forecasts conducted by ABSL look very optimistic. In early December 2012, employment in business services centres of multinational companies exceeded 100,000 people. This means that Poland has become the leader in offshoring in Europe and the most important European centre for global business in the field of BPO, ITO, KPO and R & D. The forecast of the ABSL for the next year is 115 -120 thousand people.

### 3. Separation of auxiliary processes of the SSC affiliates

SSC (Shared Service Centres) is another form of outsourcing of business services. These centres provide internal services to entities grouped in holdings. "Virtually any support function can be delegated to the SSC, however most companies usually start from the finance and accounting area, payroll, information technology and purchasing. In the first step, processing of repetitive universal events, which are largely independent from the idiosyncrasy of the company or the industry, is designed for a change." [Zajkowski *et al.*, 2010]. Poland is not only the leading BPO service centre, but also runs a number of shared service centres for the world's largest corporations. According to ABSL<sup>3</sup> more than 50 such units operating in our country hold positions on the Fortune 500<sup>4</sup> list.

Table 7 shows some of the advantages and disadvantages of SSC. A disadvantage, which is worth noting, is the risk of losing hidden knowledge. Reduction of employment is an inherent reason for SSC creation. In any company two types of knowledge exist: explicit (codified) and implicit (non-codified), so those who make the decision to transfer the handling of a part of the business processes to the service centre must consider the fact that outgoing workers permanently deprive the company from sometimes very valuable knowledge. Taking into account the fact that informal communication and business processes based on the historical meaning are relevant sources of the implicit knowledge,

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<sup>2</sup> Data from 2009.

<sup>3</sup> Data from 2011.

<sup>4</sup> Entities that play a significant role in international structures.

[Karwowski, 2004], it is obvious that this knowledge should be regarded as valuable, but facing the transfer of processes to the SSC it is difficult to keep it in the company.

In the similar area we can find advantages such as the so-called "refreshing" the staff. As a result of laying off the employees (downsizing, lack of mobility of staff) it becomes necessary to employ new people, what in turn creates the opportunity to look for the well-educated staff with rich experience.

**Table 7. Advantages and disadvantages of SSC creation**

Disadvantages	Advantages
Employment downsizing Exchange of staff may be related to the loss of hidden knowledge in the organization Savings effect is not often visible enough	Cost reduction Automation and standardisation of processes Refreshing the staff Cost audit (during SSC implementation) Quick access to data on results

Source: Own elaboration based on [Zajkowski *et al.*, 2010].

Within studies on public statistics the impact of the entry of Poland into the European Union on Service business was assessed. The study was conducted on the data from the years 2003-2009. Among others RCA index (comparative advantage<sup>5</sup>) was evaluated. For services related to the SSC the index gradually increased, as shown in Table 8. This index is interpreted as follows: RCA value bigger than 100 indicates that the country has a disclosed comparative advantage in the production of the service so, it specializes in the export of that service. If the RCA is less than 100, the country A does not have the advantage and is relatively non-specialized in the export of this product [Mongialo, 2013, p. 80].

**Table 8. Competitive advantage of Poland in SSC related service sector**

Service sector	2003	2004	2005	2006	2007	2008	2009
Remaining economical, legal, book-keeping, management advising and public relations services	38	58	65	73	79	80	104

Source: [Mongialo, 2013].

<sup>5</sup> It is related to the world economy. It means producing of the goods (services) at the lower cost than a competitor can achieve.

In 2009, Poland reached a visible competitive advantage in the export of services in the areas supported by the Shared Services Centres. In subsequent years, it became the leader and continues to strengthen its leadership position. The good example that illustrates this phenomenon is a number of outsourcing centres that was created in Gdańsk agglomeration only (Table 9).

**Table 9. The most significant SSC/BPO Centres in Gdansk agglomeration**

<b>Center name</b>	<b>Supported processes</b>
Axciom	IT
Arla Foods	F&A
GE Capital	Banking back office center
Fineos	IT
First data	F&A
Geoban	Banking back office
Jeppesen by Boeing	IT
Kainos	IT
Lauerate/Online Education	Interactive CC
Nordea	Banking back office
Sony Pictures	F&A
Thomson Reuters	Data Analysis & IT
Lufthansa Systems	IT
Nevion	IT

Source: [Naduk *et al.*, 2012].

It is important to emphasize that companies from the area of modern service centers are specially valued employment places for young people who want to develop international careers. Job centers for outsourcing give them a real chance to achieve that.

## **Conclusion**

Separation of business processes to outsourcing companies is always a large and demanding project that requires a thorough analysis of all pros and cons. Outsourcing as a phenomenon is undoubtedly a positive alternative for entrepreneurs. However, they should be aware that this decision must be considered deeply. Starting with market penetration in order to find the best service provider through the properly drafted contract for the provision of services (BPO), and the careful selection of staff (SSC), and ending with the conscious collaboration on well implemented support for the company or consortium.

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### Abbreviations

ABSL – Association of Business Service Leaders in Poland

BPO – Business Process Outsourcing

EDS – Electronic Data Systems

ISCO-08 – International Standard Classification of Occupation 2008

NACE rev. 2 - Statistical Classification of Economic Activities in the European Community (second revision from 2008 year)

PAIiIZ - Polish Agency of Information and Foreign Investment

SSC – Shared Service Centres

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## Business Processes Outsourcing – Origin and Development

### (Summary)

Business management by controlling and improving processes becomes a modern and dominant style of management, which aims at the customer and his satisfaction. Process approach initiated the way of looking at the company as a network of activities, some of which are related to the core business of the organization, while others only support it. This observation gave rise to the development of the philosophy of flexible business functions through the separation of auxiliary processes or parts of basic processes to be serviced by third-party organizations that specialize in such activities. The dynamic development of the service sector made entrepreneurs realize that the BPO (Business Process Outsourcing) is a good way to build a competitive advantage through flexible use of own resources and skills. However, the decision to

transfer a part of the processes to the outsourcing should be carefully pre-considered and the implementation of the project should be very well prepared. In the first part of this paper a brief account for the origin of outsourcing in relation to the modern approach to the management called processes oriented governance is presented. In the second part the two ways of handling the processes entrusted to the outsourcing were described: BPO and SSC. Next to it, statistics are presented, explaining the fact that Poland has become the leading partner in BPO services.

**Keywords**

IT Outsourcing, Business Process Outsourcing, Shared Service Centres