

Beyond F&A



A Practitioner Playbook for Building Multi-Service GCCs With Controls, Compliance & Insight at Scale

India's Global Capability Centres (GCCs) have entered a dynamic new era, moving beyond mere labour arbitrage.

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India's Evolution to Capability Leadership

India has **transitioned** from cost arbitrage to capability leadership. Today, GCCs **drive** enterprise decisions, ensure compliance readiness, and accelerate insight velocity at an unprecedented scale.



01

Cost Arbitrage Phase

Initially, the focus was purely on labor cost savings and transactional efficiency.

02

Dominant Global Share

India's **1,750+ GCCs** generate USD **64.6B**, employ **~2M professionals**, and command **57-58%** of the global sourcing market.

03

Shift to Capability Intensity

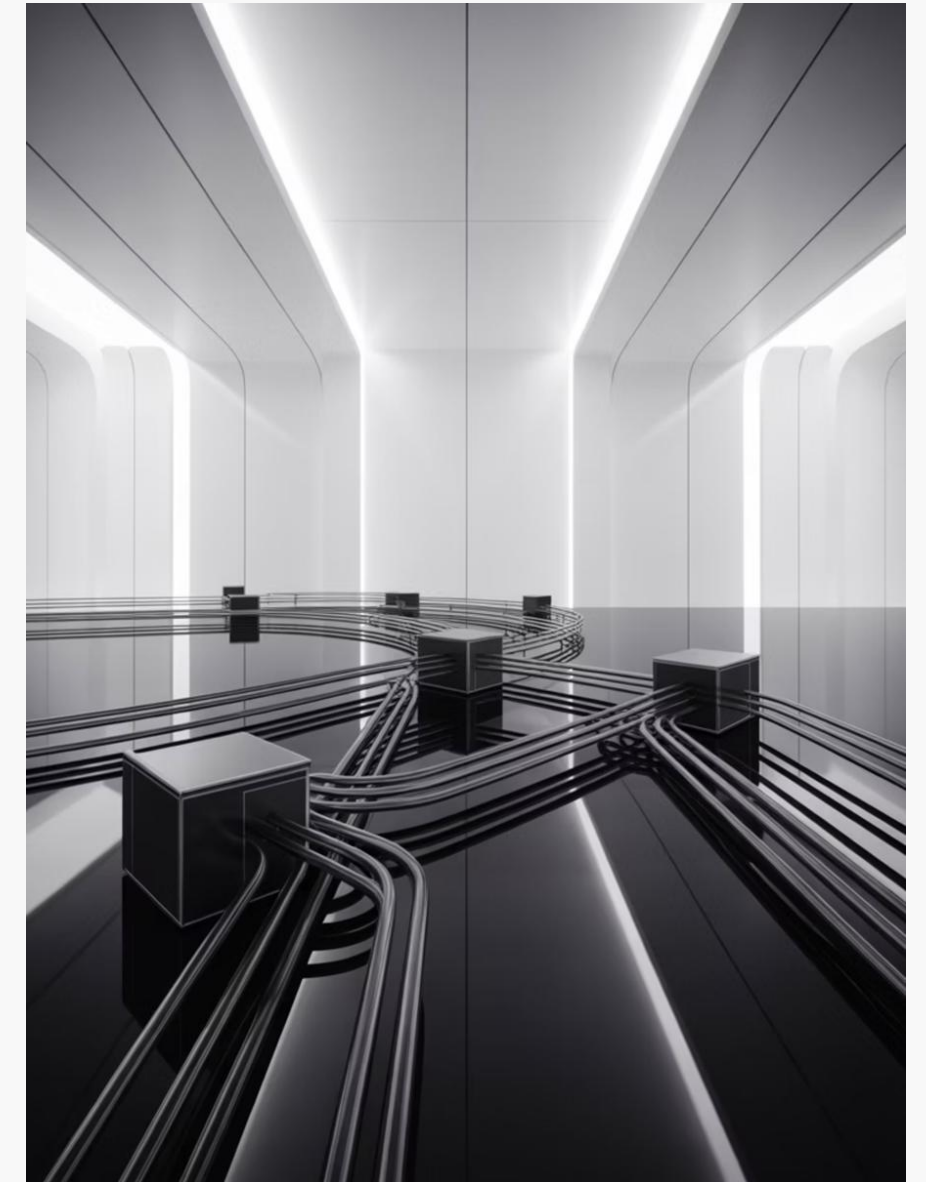
The transformation journey prioritizes capability intensity, moving from efficiency to maturity, value creation, and strategic enterprise impact.

Embracing the **Digital Twin** Model

Dhruva's 2025 analysis reveals GCCs are rapidly advancing from traditional shared services to sophisticated **"digital twin" models**. These models replicate and enhance critical enterprise functions: controls, audit readiness, tax coordination, regulatory documentation, and insight delivery.

AI is now a leadership priority, not a hurdle. The critical challenge lies in translating pilot projects into measurable business outcomes. Sustainable digital twin models require robust baselines, clear adoption visibility, and operating disciplines designed to maximize ROI.

This paradigm shift transforms Indian centers from cost-saving units into strategic engines, driving competitive advantage across multinational enterprises.



Digital Twin GCCs: Replicating & Enhancing Enterprise Functions

Digital Twin GCCs replicate core enterprise functions, delivering measurable impact through strategic adoption and rigorous execution.



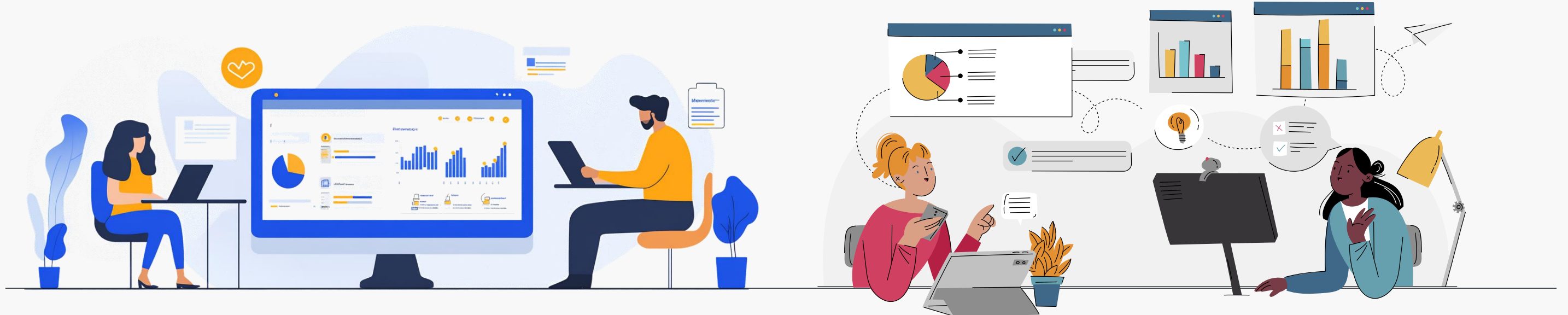
Digital Twin Replicates

- Robust controls and governance
- Streamlined audit readiness and evidence management
- Optimized tax coordination and compliance
- Actionable insight delivery and reporting



Overcoming Adoption Challenges

- Scaling pilots to measurable business value
- Establishing baseline metrics and adoption visibility
- Fostering operating discipline for sustained ROI



Strategic GCC Pillars & Enablers



Strategic Capability Engine

GCCs become innovation hubs, delivering specialized expertise that fuels business growth and fortifies organizational resilience.



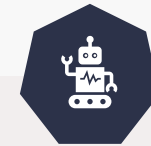
Data Foundation

A clean, accessible, and governed data infrastructure, critical for scalable decision-making and advanced analytics.



AI-Ready Talent

A workforce proficient in leveraging AI tools, automation, and advanced analytics to maximize productivity.



Governance Maturity

Robust controls, comprehensive compliance frameworks, and proactive risk management protocols seamlessly integrated into daily operations.



Workflow Adoption

Deep integration of new capabilities into existing workflows, ensuring sustained value realization and operational efficiency.



Competitive Advantage

Advanced capabilities generate differentiated value, optimize execution, and bolster the parent organization's market standing.

This playbook details how GCCs scale from classical Finance & Accounting operations to a sophisticated multi-service, control-first, insight-ready operating model, delivering strategic impact enterprise-wide.

Why Adjacent Functions Deliver Quick Wins

Many GCCs prematurely attempt ambitious transformations. Prioritizing expansion into adjacent F&A functions—those with shared workflows, documentation practices, and minimal regulatory hurdles—ensures early success. This approach cultivates credibility, operational discipline, and stakeholder trust, which are crucial prerequisites for tackling more complex service lines.

Streamlined Change Management

Leveraging shared processes and templates enables rapid standardization and repeatable outcomes across teams.

Enhanced Governance Visibility

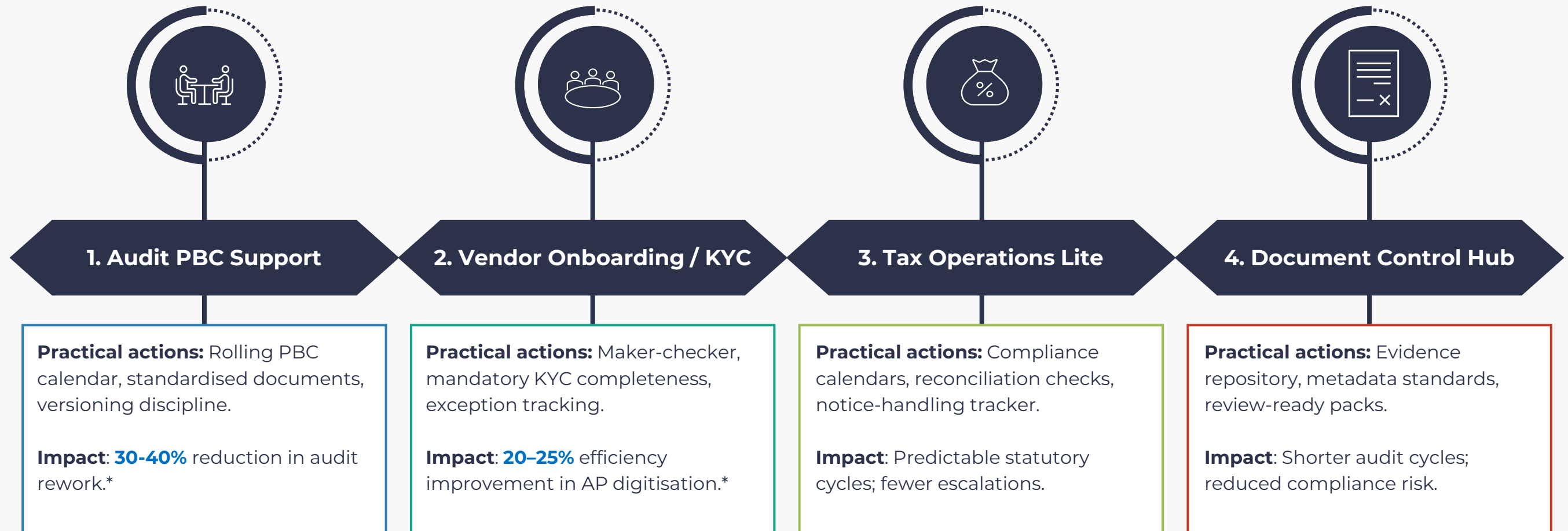
Transparent workflows facilitate swift identification of gaps, ensure robust review hygiene, and enable effective R/A/G tracking for stakeholders.

Rapid, Measurable Impact (90–120 Days)

Generates immediate momentum, builds stakeholder confidence, and ensures scalability through tangible results.

Globally, strategic GCCs initiate by stabilizing operations through low-risk back-office adjacencies, progressively expanding into middle-office and insight-driven capabilities. This validated approach systematically mitigates risk while fostering organizational capability.

Four Adjacent Functions: Driving Rapid Impact



*Industry benchmarks: Dhruva & NASSCOM studies on PBC hygiene and AP digitisation.

Build the GCC Common Services Layer: **The Scalability Multiplier**

Mature centers don't just scale services - they establish a **horizontal layer** that amplifies every service. This common services architecture forms the bedrock for multi-service capability, ensuring consistency, quality, and efficiency across all functional domains.

This layer is underpinned by four readiness pillars- data and infrastructure foundations, talent capability, governance structures, and adoption depth- collectively transforming platformization into measurable outcomes.

1

Intake Discipline

Mandatory completeness checks ensure quality at the source.

2

Evidence & Artefact Control

Version control and reviewer notes create regulatory assurance readiness.

3

Query Management System

SLA-driven queues and escalation rules create predictable delivery.

4

Role-Based Access and SOD

Prevents control breakdowns and audit exceptions.

5

Reviewer Notes Protocol

Audit success depends on disciplined documentation of reviews.

📄 *NASSCOM's 2025 tech outlook confirms that **platformification and convergence** are the dominant operating themes for GCCs this decade and the common services layer is the practical manifestation of that trend.*

Operationalise Minimum Viable Controls & Drive Measurable Value

Minimum Viable Controls (MVCs)

Most GCCs make controls too complicated. MVCs keep things simple, repeatable and reliable. When applied consistently, they reduce manual errors, strengthen compliance and improve audit readiness.



Maker Checker

Prevents errors through dual approval.



Attachment Completeness

Ensures all required documents are included before submission.



Variance Narratives

Explains monthly changes so there are no "surprise" conversations.



Exception Logs

Captures issues early so they can be fixed before audits.



Segregation of Duties (SoD)

Reduces fraud and conflict of interest by separating responsibilities.

The GCC Value Scorecard CFOs Trust

To influence CFO conversations, GCCs must show value in metrics that matter. These four indicators demonstrate operational discipline and strategic contribution.

20 – 40 %

Cycle Time Compression

Faster PBC-to-close cycles show maturity, cleaner workflows and reduced friction.

< 5%

Rework Percentage

A signal of strong documentation and control hygiene—world-class teams keep rework minimal.

22 – 30 %

Touchless Processing

AI-enabled throughput increases productivity and frees capacity for higher-value work.

95%+

SLA Adherence

Measured across AP/AR, audit support, tax operations - consistency builds trust and predictability.

Today, CFOs increasingly expect clarity on baselines, depth of adoption (not just access to tools), full lifecycle cost visibility, and balanced value measurement across efficiency, risk, growth, and experience.



Real GCC Patterns: What Good Looks Like

To be seen as value creators, GCCs must communicate in CFO-friendly metrics. This scorecard becomes the narrative for board-level conversations, translating operational excellence into strategic impact.



Audit PBC Hygiene Excellence

Actions: Template-driven artefact library; reviewer-notes discipline for every file.

Outcome: Year-end external audit concluded 10 days faster; 35% fewer audit clarifications.



Vendor Onboarding Controls

Actions: Maker-checker plus KYC evidence control; automated completeness flags.

Outcome: AP ageing greater than 60 days dropped by 18–22%.



Weekly Insight Layer

Actions: One-page variance packs across EBITDA drivers with disciplined narrative discipline

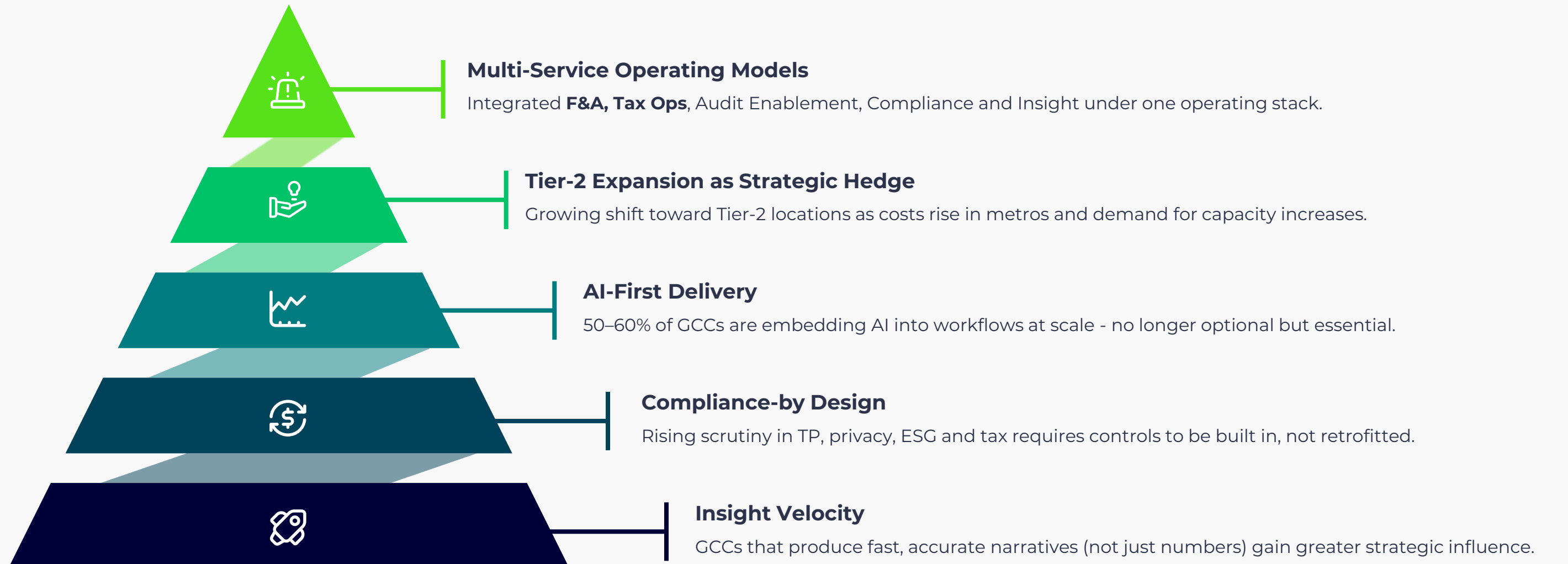
Outcome: Controllers reported 40% fewer clarifications, faster close cycles.



These gains come from real GCC operations. The common thread is simple: disciplined processes, embedded controls and fast, high-quality insight. One centre saw a 21% effort reduction and a 13% drop in context switching after adopting this approach.

The Forward View: Strategic Priorities for 2025–2030

The coming five years will determine whether GCCs evolve into indispensable strategic assets or remain mere cost centers. Five critical priorities distinguish leaders from laggards.



Conclusion: The GCC Is Now a Confidence Engine

GCCs are no longer support units. Centres that deliver trusted controls, scalable compliance, fast insight and AI-enabled productivity now shape enterprise decisions.

India has the talent depth and regulatory maturity to lead this shift. GCCs that build multi-service, control-first models will create enterprise confidence and long-term competitive advantage.

The question is no longer whether to transform, but how quickly you can embed the disciplines that define world-class centres.



Thank You

