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RESEARCH ARTICLE

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ECONOMY AND GOVERNANCE: ANALYSIS OF THE FORMATION OF HUMAN CAPITAL IN THE SHARED MODEL OF CONTROLLERSHIP IN BRAZIL

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ABSTRACT

This article analyzes the formation of human capital in the model of shared service centers, based on a study in the Oil, Mining and Food sectors, considering the volume of courses and training offered by corporate universities for employees working in the areas of Finance and Controllership. The choice of economic agents and sectors was due to the size of the organizations and the complexity of the tax operations present in the activities in question, requiring a human capital with good training and constant updating, consequently better remunerated. The study included surveying and analyzing human capital training programs, in addition to interviews with professionals in the areas investigated, highlighting the People area of the investigated corporations. Research has shown that, in recent years, there has been an increase in investments in platforms, technologies and training of people to meet organizational, market and regulatory demands. In addition, corporate universities offered more courses and programs for professionals allocated to sharing services, compared to other business units, and the governance practices adopted by the tax administration contributed to this difference.

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INTRODUCTION

Business activity is considered essential for the economic growth and development of territories. The human capital allocated to economic agents contributes directly to the regional economy, by changing the dynamics of social value and the economic, political, institutional, cultural and technological aspects. Investments in the formation of this human capital are increasingly seen as fundamental to the success of corporations, which invest in conditions of social and organizational climate to facilitate the exchange of knowledge (COLLINS; SMITH, 2006), as they need a strength of qualified work, especially considering technical and behavioral skills, to make the "heavy" structures of organizations, processes and systems of governance and controllership work. The Human Capital Theory, formalized by Theodore Schultz (1973), manages to understand the human being as one of the main factors of wealth production, through knowledge as a form of capital. In this sense, education started to be valued as an element of investment and importance in the development process of the country or region, as well as of corporations.

It is understood that human capital consists of the accumulation of all investments in education, training, health, migration and other factors that increase individual productivity and, consequently, gains. It is known that the Brazilian tax reality is notoriously peculiar, as there are dozens of taxes required in the country, including taxes, fees and contributions. In addition to the payment of the tax, a lot of information must be provided regularly to the tax authorities, called 'ancillary obligations', they are complex and are constantly updated, which makes it difficult to plan strategies, implement and maintain routines in the process of fiscalization. Companies and requires specialized human capital in shared operations. In addition, the tax authorities are computerizing and now monitoring, by crossing information, all business activities. It is in this context and in the search for corporate transparency, accountability and compliance with legal obligations, that three of the country's main economic agents, studied in this text, invest heavily in the formation of human capital to work in shared service centers (SSC), mainly in Controllership context, covering financial, accounting, tax and tax activities.

The service sharing model seeks to consolidate the transactional processes of the business units in a central structure, aiming at cost reduction due to the elimination of duplication of functions, standardization and gains in scale. Thus, an SSC structure operates processes with little variability, common to several business units and that can be standardized. The proposed study, in this document, has the general objective of analyzing the formation of human capital in shared service centers, from the theoretical contributions of the Human Capital area, considering the quality of the employed labor of three of the main Brazilian economic agents of the Oil, Mining and Food sectors.

MATERIALS AND METHODS

The Theory of Human Capital was formalized in the 1950s by Theodore Schultz (1973), pointing out the human being as one of the main factors of wealth production, through knowledge as a form of this capital. This theoretician puts knowledge as a form of capital and the decision to invest in the training of the worker becomes an individual decision or that of its stakeholders to improve and / or increase productivity. From then on, it began to show the importance of this capital for economic growth and its relationship with education and income. The prevailing thought is that people acquire useful skills and knowledge, it is obvious that these skills and knowledge are a form of capital, that this capital is, in significant part, a product of deliberate investment, which was developed in Western societies at a rate much faster than conventional capital, and that its growth may well be the most exclusive feature of the economic system. It has been widely observed that increases in national production have been broadly compared to increases in land, man-hours and reproducible physical capital. Human capital investment is perhaps the most consistent explanation for this marked difference (SCHULTZ, 1973).

When Schultz (1973) argues that increases in national production are linked to investment in human capital, education automatically starts to be valued as an element of investment and of importance in the nation's development process. It is observed that Smith ([1776] 1988) approached that employment, work and capital must be balanced in order not to generate inequality in the country's development. According to Schultz (1973), he attributes a greater weight to the work factor, since the individual who invests in knowledge starts to have higher incomes and social ascension. The owners of human capital are workers and they cannot separate themselves from their skills and the more knowledge they acquire, the better the productivity. The worker starts to invest in education in the expectation of return, education becomes a negotiable product, of great value for complex operations, in this investigation, like the areas of Finance and Controllership. For education to result in economic growth, Schultz (1967) expresses that investments must be of good quality and correct. According to Schultz (1973), human capital is not an asset that can be traded, but it can be acquired, not as an asset that is bought on the market, but with investment in the individual. Thus, it is understood that this capital consists of the accumulation of all investments in education, training, health (and well-being), migration (displacement) and other factors that increase individual productivity and, consequently, gains. Of these, Schumpeter (1954) highlights Adam Smith, concluding that the demand for labor provided it comes from the income of the prosperous, which is the demand for personal service, or capital of the entrepreneur, which is the demand for productive goods and services and since " the increase in income and capital is the increase in national wealth, "it will increase with the increase in wealth" and possibly it cannot be done without it. For Schultz (apud BRUE 2013), workers became capitalists with the acquisition of knowledge and skills, which have economic and productive value.This knowledge and skills are largely an investment product and, combined with other human investments, contribute predominantly to the productive superiority of technically developed countries. how to try to explain Soviet ideology without Marx.

Goode (1959) states that the acquisition and maintenance of human capital involves economic cost and the promise of a future return that can be estimated over a period of many years. Blundell et al. (1999) believe that there are two main components of human capital with great complementarity: the individual's initial capacity and the competences and skills acquired through formal education or on-the-job training. In the same vein, Cunha (2007) states that the key to human capital theory is the concept that the acquisition of more knowledge and skills increases the value of people's human capital, increasing their employability, productivity and potential income. It is known that there is an intrinsic relationship between Education and Income, promoting, in addition to occupying a prominent position in the progress of societies in the form of social well-being and technological innovation, significant repercussions in regional and urban development. Keynes (apud BLAUG, 1975), discussed consumption and investments as mutually exclusive categories of two sectors of the economy, they are: family and business. In the view of Blaug (1975), education was part of the family's expenses, being, therefore, consumption, unrelated to investments. Much of what we call consumption constitutes investment in human capital. Direct spending on education, health and internal migration to achieve the benefits offered by better jobs are clear examples of such movements. The earnings earned, by previous destination, by mature students who go to school and by workers who propose to acquire training in the workplace are also clear examples [...]. In these and other ways, the quality of human effort can be increased and improved and its productivity increased, and it is worth maintaining that an investment of this kind is responsible for a large part of the growth of the worker's real income (SCHULTZ, 1973).

Schultz (1961) also points out that self-financing can increase the possibilities of choices available to people and, thus, increase their well-being, highlighting that human capital would probably be the main explanation for the difference observed between the national result and the increases the sum on land, man-hours and physical capital. Still following Schultz's (1973) thinking, the total effects of human capital are difficult to observe. They are: internal effects, which increase the productivity of the individual in which the investment was made; and the external effects, impacting economic growth, through new knowledge. Storberg (2002) argues that the concept of capital has evolved over time. The so-called neocapital is a term that more accurately describes the intangible components of capital. These components are increasingly seen as essential to organizational success. According to Collins and Smith (2006) they developed a theory of how human resource practices affect the social and organizational climatic conditions that facilitate the exchange of knowledge, associating it with business performance. The academics conducted a field study with 136 technology companies and showed that human resource practices based on authorization were positively related to social organizational climates of trust, cooperation and shared codes and language. In turn, these measures of the company's social climate were related to the company's ability to exchange and combine knowledge. Bernardo (apud ANTUNES and ALVES, 2004) also highlights the growing need to qualify better and prepare more to get a job, stating that an important part of workers' "free time" is increasingly focused on acquiring "employability" ", A word used capital to transfer their qualification needs to workers. The formation of human capital has been widely discussed in the main economic agents in the country, since the increased perception on the theme brought the understanding that education is the fundamental basis for increasing individual productivity and, consequently, business performance. The investigated companies have 1,500 employees in the SSN, who work directly in the activities of the Governance and Controllership areas. Service sharing is a movement that has been observed in the world market since the 1980s, when the centralization of rear services (that is, administrative services), associated with the financial, human resources and information technology services areas (Deloitte, 2012). As a result, companies become more competitive and competitiveness is one of the major topics in debate when discussing success in the business environment.

In recent years, issues such as differentiation and optimization of costs and operational processes, which aim to improve the development of jobs that are not the main activity of the business, have deserved great attention on the part of companies. Among the solutions adopted for the consolidation of management models, especially those that seek greater organization, standardization and control of activities, are the so-called Shared Services Centers. Known as a model for organizing operational processes, they are defined by global or corporate governance, establishing an area of the company that provides internal services, from the same point of service to several units or departments of the corporation, SSN have become means that they allow the optimization of resources and the integration of technologies, processes and people, but also, above all, an important mechanism for generating value for stakeholders, modernizing governance practices and controlling structures. For Quinn, Cooke and Kris (apud MARTINS; AMARAL, 1995), Shared Services (originated from the English expression Shared Services) is the model in which companies' business units decide to share a set of services, instead of having it in series of duplicate support functions within the organization itself.

Schulman et al (apud BERDEJO, 2009) define shared services as the concentration of company resources acting with activities, previously spread throughout the organization, in order to serve multiple internal partners, at low cost and with a high level of services, with the common objective of serving customers outside the area and adding value to the company.
As organizations grow, the administrative and bureaucratic burden increases. According to Porter (apud MARTINS; AMARAL, 1995), the activities of a company fall into nine generic categories grouped into primary activities and support activities. The main ones are those directly related to the product: input and raw materials input logistics, operations, product output logistics, marketing, sales and after-sales services.
Support activities provide the necessary support for the execution of primary activities: purchases of goods and services, human resources management, development of technology and infrastructure of the company, which involves senior management, legal advice, Finance and Controllership. For Aksin and Masini (apud BERDEJO, 2009), service sharing is the strategy of standardizing, rationalizing and consolidating common business functions and processes, in an organization, with the objective of improving efficiency and effectiveness with cost reduction and improvement of overall profitability. According to Quinn, Cooke and Kris (apud MARTINS; AMARAL, 1995), in the last decades, production processes have been the focus of managerial attention with great emphasis on technological evolution, as well as on human capital formation programs. However, recently, organizations have also turned to the study and modernization of support activities, since these represent 25 to 30% of a company's production costs. Companies of all sizes, from different business segments and from different countries, have adopted SSN as a mechanism to rationalize their organizational structure in the last decade.

The National Audit Office report (apud BERDEJO, 2009), prepared with the objective of demonstrating to the English government the potential use of SSN in the governmental administrative machine, adds that these Centers bring benefits and challenges. They are related to the size and complexity of the operations. The potential benefits, however, are not exclusively related to cost reduction, but include arguments about the quality of service and improvement of information. When properly implemented and executed correctly, through a competent and committed workforce, shared services drive a company's operations and allow each business unit to focus on the strategic activities of its operation, cutting unnecessary processes, or not strategic partners, and referring them to Shared Services Centers. The economic agents investigated have SSN in the citizens of Rio de Janeiro, Brazil; and São Paulo, Brazil, concentrating Controllership activities in the Financial, Accounting, Tax and Tax areas; properly aligned with Governance in its normative aspects, in the entities of Internal Audit, Legal, People Management and Information Technology.

For the elaboration of this article, an empirical research was used, which consisted of a case study on the formation of human capital in shared services centers, located in Rio de Janeiro and São Paulo, of three one of the largest economic agents in the country. Semi-structured interviews were adopted with executives from the People area of the aforementioned corporation, as well as documentary research, carried out based on the collection of data in publications and reports of the said company on recruitment and selection. processes, as well as the profile of human capital available in the studied SSN. This research was also carried out using documents from service providers and others accessible to the general public, made available on the Internet. The bibliographic and electronic research collected data, pertinent to the subject, in books, dictionaries, specialized magazines or not, newspapers, theses, dissertations and internal publications.

RESULTS

It is concluded that the shared services centers concentrate, in number, most of the Human Capital of the companies that adopt this model.

It is added that, from the theoretical discussions presented in this article, the human being is identified as one of the main factors of wealth production and, consequently, of economic and regional development, through knowledge as a form of this capital, to highlight Education and Income. As a result, traditional and executive training began to be valued as an investment and important element in the development process not only of the country or region, but also of the major economic agents. The entire tax enforcement process is shared by SSN and requires significant investments and organizational efforts, especially considering the Brazilian tax scenario, characterized by numerous obligations. Such a context requires a more qualified and consequently better paid professional. Corporate Universities, normally present in large economic agents, offer specific courses and programs for SSN in comparison with other business units and the governance practices adopted by the tax administration contributed to this increase, considering greater content of specialization. The companies studied created the first training programs between 2010 and 2015 to meet the demands of the Accounting, Tax and Tax areas, which were then concentrated in the Controllership area, following a Governance guideline. These Human Capital Training Programs were well evaluated by the corporate corporations, since they counted with the participation of most managers, researchers and tax analysts, executors of the tax governance practices adopted by the company. In the perception of the People area of organizations, the courses and programs offered to employees contributed to individual professional development, to the improvement of corporate work, including increasing the employability of the professional.

DISCUSSION

It is known that in recent years the major economic agents have increased investments in the human capital of their operations. Likewise, considering the volume of regulatory demands and the complexity of the tax enforcement process to fulfill the obligations of the Oil, Mining and Food sectors, including the IPO and the new organizational, market and regulatory demands, significant financial resources were allocated to the structure and technology of the Controllership areas, practically all concentrated in SSN. Therefore, considering the research theme proposed in this work, the formation of human capital, it is observed that the training programs and courses offered, through executive training, all cases, facilitated by corporate universities, for the SSN differ in quantity (and complexity) when compared, for example, to those made available to business units 'at the ends' of the same companies. The Human Capital Profile Report available at Shared Services Centers (INSTITUTO LEX, 2013) prepared by an education and development institution with operations in five states, including Rio de Janeiro and São Paulo, identified that all recruitment and selection processes occurred in Shared or SSN operations on the websites of the studied companies, despite the candidates complying with school training requirements, usually of technical or higher level, had deficiencies in technical and behavioral skills, which would be dealt with later. This report was commissioned by some of the country's largest economic agents to assess the profile of the human capital of SSN in five states: São Paulo, Rio de Janeiro, Minas Gerais, Pernambuco and Bahia, in addition to serving as a basis for the preparation or contracting of corporate courses that would solve this skills deficiency. The investigated companies participated voluntarily in this research.

Soon afterwards, starting in 2010, it began to address people training issues with more dedication, observing governance trends and corporate risks in the new Controllership area, also motivated by regulatory requirements of the Brazilian Public Digital Bookkeeping System (SPED). Documents and interviews showed that, between the period 2010 and 2015, there was a significant evolution in the number of corporate courses offered to SSN employees of the companies, totaling 190 courses in 2015. In addition, until 2013, there were no training programs and, in 2015, for the same audience, there were already 25 specific programs for all three companies in the study. However, in the same period investigated, the business units received a much smaller number of corporate courses in relation to SSN, in addition to training programs. In 2013, the areas of tax administration were pioneers in the implementation of the training program, called the Tax Governance Training Program, which made available to employees in the Financial, Accounting, Tax and other areas that dealt with Corporate Governance, Tax Management, Tax Technology, Compliance and “SOX Controls”.

In the Controllership areas, of the 1,150 employees involved, for various reasons, 235 did not participate and 91 could not complete the referred Program, which has a workload of 100 hours and, according to documentary information, who managed to participate, obtained some development of individual skills , as well as increased productivity and safety in the exercise of professional activity. 650 analysts from these areas were interviewed. In the following years, until 2015, all SSN employees were invited to participate in corporate courses in Portuguese, English, Ethics, Performance Indicators, Leadership, Internal Customer Relationship, Process Mapping and Modeling and Project Management. Likewise, even without registration for this research, there were constant updates of tax legislation and information technology systems. The latter require numerous certifications, which are required by the main directors of SSN. It is important to note that the management of corporate universities is in the area of People in the companies and that all courses and training offered are chosen according to the strategic direction or regulatory demands of the companies studied. In 2016, once again, all employees of the SSN Controllership area surveyed were invited to attend a course on Corruption and the impacts of the Anti-Corruption Law on the company's activity. Likewise, they promoted events to present and discuss the new codes of ethics and conduct, with numbers not yet totaled. In the general perception of the People's areas of organizations, the courses and programs offered to employees, through corporate universities, contribute to individual professional development, to the improvement of corporate work, they also promote the increase of employees' employability. This area has already carried out several researches in this regard, including in the process of outplacement.

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