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INTERNATIONAL OUTSOURCING: EMPIRICAL EVIDENCE FROM THE NETHERLANDS

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Abstract. This study examines the results of a field survey on international outsourcing conducted in 2009 in the Netherlands. The research sample is composed of 156 Dutch enterprises from various industries. Empirical evidence shows that reduction of labor costs, improved competitiveness, strategic decisions taken by the group head and reduction in other costs are the main motivations for Dutch firms to engage in international outsourcing. Tax and regulatory advantages seem to play a lesser role. The motivations can be grouped into three distinct factors: access to cheaper resources and increasing competition, access to scarce and distinctive resources and reduction of other production costs. The most important impediments turn out to be problems with distance to producers, the need for proximity to existing clients, concerns about the outsourcing operation exceeding expected benefits and linguistic/cultural barriers. Violation of patents/intellectual property rights and uncertainty of international standards are not viewed as important issues. The impediments are captured by three different dimensions as indicated by the data: legal and governmental obstacles, human concerns and logistical difficulties.

Keywords: domestic outsourcing, international outsourcing, production outsourcing, incomplete contracts, innovation, internal knowledge, external knowledge, empirical research, Netherlands.

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JEL classification: F20; F23.

1. Introduction

Outsourcing is used to describe all the subcontracting relationships between firms (Egger, Falkinger 2003; Fixler, Siegel 1999; Gilley, Rasheed 2000). International sourcing may assume various forms according to geographic location and the level of control in the production function. Domestic insourcing refers to production within the enterprise group to which the enterprise belongs and within the compiling country, whereas international insourcing describes production within the group to which the enterprise belongs but abroad (by affiliated enterprises). There are two kinds of outsourcing: production and services. This paper will specifically focus on outsourcing of production activities.

Domestic outsourcing signals production outside the enterprise or group by non-affiliated enterprises but within the compiling country; while the term "international outsourcing", as will be used in this paper, represents production outside the enterprise or group and outside the compiling country by non-affiliated enterprises. This involves foreign subcontracting.

While manufacturing activities are independent of the location of production, majority of service functions requires a proximity to markets and clients. The international outsourcing of services as a business strategy is being facilitated by information and communication technology and networks. Another significant facilitator is the increased globalisation within services markets as a consequence of market deregulation and trade liberalization.

International outsourcing requires adequate information and organizational infrastructures, effective coordination mechanisms, and logistic capabilities. While it offers numerous benefits, it also poses some recurrent problems such as cultural and communication barriers, longer lead times, higher transport costs, and risks associated with transactions involving distant interlocutors and different normative systems.

Despite the increasing importance of this phenomenon, there is still a lack of literature on empirical investigations and theoretical models that would help enterprises in their outsourcing decision. This scarcity is even more evident in the Netherlands, where empirical studies, going beyond mere case studies, are almost inexistent. This paper describes the results of a field survey on a sample of Dutch companies that was aimed at analyzing the different aspects and characteristics of international outsourcing in this context.

The rest of the paper is organized as follows. Section 2 provides some background information and reviews literature. Section 3 describes methodology and data. Section 4 presents and discusses the results. Section 5 concludes.

2. Background

The recent developments in the industrial, communication and technology areas have resulted in major changes in the ways products and services are planned, produced and distributed. As a measure to improve efficiency, firms allocate their resources to activities for which they enjoy comparative advantage, while other activities are increasingly outsourced to domestic or foreign external suppliers. Outsourcing is expected to reduce production cost relative to internal production because outside suppliers benefit from economies of scale, smoother production schedules and centralization of expertise (Chalos 1995; Roodhooft, Warlop 1999; Williamson 1989). However, the choice between internal or external production requires more considerations than pure production cost differences. For instance, according to the transaction cost economics, outsourcing is desirable only when the cost of asset specific investments is lower than the production cost advantage of outsourcing. This is a result of the fact that outsourcing makes previous investments a sunk cost to the firms.

McLaren (2000) and Grossman and Helpman (2002, 2005) emphasize the importance of the "thickness of the market" in determining the probability that final-good firms and suppliers of specialized inputs find an appropriate match so that investment and production can take place.

Fixler and Siegel (1999) focus on the internal generation, the buy or outsourcing decision for selected services, and the effects of outsourcing on manufacturing services productivity growth. The propensity of the firm to outsource is a function of the difference between the marginal cost of the external suppliers and the marginal cost of in-house production. A firm will outsource if the marginal cost of internal production is higher (Inman 1985).

Glass and Saggi (2001) investigate the issues of innovation and the wage effects of international outsourcing. They find reductions in the costs of adopting technologies for production in low-wage countries, increases in production taxes in high-wage countries, and increases in production subsidies or subsidies to adopt technologies in low-wage countries as main forces explaining an increasing extent of international outsourcing.

Arnold (2000) in studying the design and management of outsourcing finds the transaction cost and core competencies approach to complement each other. The decision to invest in internal knowledge or to consume external knowledge is affected by a multiple of factors.

Gavious and Rabinowitz (2003) in determining optimal knowledge outsourcing policy find that the lower the ability to develop internal knowledge, the more favorable external knowledge becomes. Barthelemy (2003) in analyzing the contracts and the trust in the relationship with IT outsourcing management finds that both factors are keys to the success of outsourcing. Egger and Falkinger (2003) in examining the distributional effects of international outsourcing find that the interplay of the cost-saving and substitution effects determines the nature of the outsourcing equilibrium and its distributional consequences.

Despite the internationalization of outsourcing and its frequent utilization by multinational companies, in an international survey of outsourcing contracts Kakabadse and Kakabadse (2002) find significant differences in behavior between the European and USA companies. The American companies undertake more value added sourcing strategies, while Europeans focus more on gaining economies of scale through outsourcing.

Grossman and Helpman (2003) investigate the determinants of the extent of outsourcing and of foreign direct investment in an industry in which producers need specialized components.

More recently, Grossman and Helpman (2005) develop the choice between domestic and international outsourcing under incomplete contracts in a general equilibrium setting of monopolistic competition and trade.

Among other factors leading to implement outsourcing are contracting out production of goods and services to a firm with competitive advantages in terms of reliability, quality and cost (Perry 1997), managing reasons (Young, Macneil 2000), improving strategic focus, achieving numerical functional flexibility, changing the organizational structure, enhancing inter-firm co-operations in outsourcing (Suarez-Villa 1998), measuring al-

located capacity (De Kok 2000) and increasing flexibility for the freed up human and capital resources (Benson 1999).

As far as obstacles are concerned, the literature often mentions problems related to cultural and linguistic differences, political instability in some foreign countries, contractual uncertainties, as well as a number of additional costs such as transport, intermediation, personnel specialized in international transactions, import taxes and logistics; all leading to a worsening of profits (Swamidass, Kotabe 1993; Fawcett *et al*. 1993; Fraering, Prasad 1999).

The trend in outsourcing activities during recent decades has been globally and continuously increasing. These activities enhance competitiveness and efficiency of firms within countries and across borders. Despite the remarkable increase in outsourcing, empirical studies of the subject are still rare. Previous research is mainly theoretical in nature. Feenstra (1998) finds an increasing trend in the integration of the global economy through trade, but also disintegration in production processes. Holmström and Roberts (1998) analyzed the boundaries of firms and how agency issues can affect the boundaries of an organization.

The aim of this study is to fill in this gap and see how the above mentioned motives and obstacles apply to the Dutch example.

3. Methodology and data

3.1. The questionnaire

The data was collected from a field survey administered in 2009 in the Netherlands. The questionnaire consisted of two 4-level Likert scales measuring the determinants (motivations and impediments) for Dutch firms to engage in international outsourcing activities.

Table 1. Motivations for engaging in international outsourcing

Question: Please indicate the importance of the following motivational factors for your decision to carry out international outsourcing activities
A1. Reduction of labor costs
A2. Reduction of costs other than labor costs
A3. Access to new markets
A4. Following the behavior/the example of competitors / clients
A5. Improved quality or introduction of new products
A6. Strategic decisions taken by the group head
A7. Focus on core business
A8. Access to specialized knowledge/ technologies
A9. Tax or other financial advantages
A10. Lack of available labor
A11. Improved/maintained competitiveness
A12. Improved logistics
A13. Less regulation affecting the enterprise

Note: scale 1–4: very important (= 1), some importance (= 2), not important (= 3), not applicable/do not know (= 4)

The list of questions for the first category (motivations to engage in international outsourcing) is given in Table 1. Thirteen different factors were listed. Respondents were asked to rate the importance of each using a reverse coded Likert scale, so that a lower score on the question would reflect a higher importance.

For the second category (impediments to engage in international outsourcing), the respondents were asked to rate the importance of a set of twelve possible impediments given in Table 2, using a similar 4-level reverse coded Likert scale.

Table 2. Impediments to engaging in international outsourcing

Question: Please assess the importance of the following impediments when considering to carry out international outsourcing activities
B1. Legal or administrative barriers
B2. Taxation Issues
B3. Trade tariffs
B4. Uncertainty of international standards
B5. Concerns of the employees (including the Trade Unions)
B6. Concern of violation of patents and/or Intellectual Property Rights
B7. Conflicting with social values of your company (e.g. corporate social responsibility issues)
B8. Problems with the distance to producer(s)
B9. Proximity to existing clients needed
B10. Linguistic or cultural barriers
B11. Difficulties in identifying potential/suitable providers abroad
B12. Overall concerns of the sourcing operation exceeding expected benefits

Note: scale 1–4: very important (= 1), some importance (= 2), not important (= 3), not applicable/do not know (= 4)

3.2. Population and sample size

The survey population consists of non-financial enterprises with more than 100 employees. In the Netherlands, the total population consists of 4633 enterprises for both the manufacturing and services sectors. The sample population design includes stratification into 4 branches: the high tech industry, middle and low tech industry, knowledge intensive services and other. Each of these branches is equally represented in the sample.

Table 3 summarizes the main results of the stratification. The total population of Dutch firms broken down by each of the category is listed in the population column. In the construction of the sample population, we selected an equal firm distribution according to each category. The respondent firms were also evenly distributed in each of these categories.

Breaking down the 1002 respondent firms further, 156 enterprises mentioned that they had engaged in international outsourcing in the last 6 years (2003–2008). This was chosen as our research sample. 65 enterprises mentioned plans for international outsourcing in the next three years (2009–2011), while the rest were without previous international outsourcing experience and without plans to do so.

Table 3. Design of the International outsourcing survey (number of firms)

	Population	Sample	Response
High tech industry	479	303	208
Medium/low tech industry	921	386	265
Knowledge intensive services	636	339	205
Other enterprises	2597	475	324
Total	4633	1503	1002

Among the 156 firms, 97 relocated their production of final goods or services abroad, while 59 relocated their support business functions. The different support business functions that could be chosen from were: (i) distribution and logistics, (ii) marketing, sales and after sales services, (iii) ICT services, (iv) administrative and management functions, (v) engineering and related technical services and (vi) R&D.

4. Results

The results of a principal component analysis for the sample are shown in Tables 4 and 5. The responses and a factor analysis is provided (in all factor analyses, we used principal component analysis for extraction and varimax with Kaiser normalization rotations, loadings of less than 0.2 were not printed).

4.1. Motivations

A 4-point Likert scale (1 = very important, ·····, 4 = not applicable/do not know) quantified the importance given by respondents to the different factors that motivate international outsourcing. Fig. 1 summarizes the results.

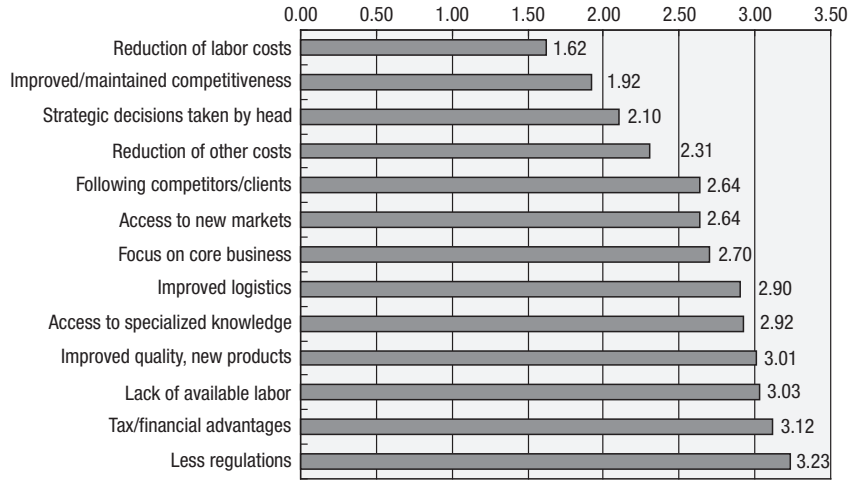

Fig. 1. Motivations for international outsourcing

The reduction of labor costs distanced itself as the most important reason for engaging in international outsourcing activities (mean: 1.62). Then, in order of importance, improved competitiveness (1.92), strategic decisions by the group head (2.10) and reduction in other costs (2.31) were the other leading motives. Tax and regulatory advantages seemed to play less of a role here (3.12 and 3.23, respectively). This can be attributed to the impact of a labor cost reduction largely outweighing the tax/regulatory benefits expected from the international outsourcing activity.

In performing the factor analysis for the motivations, on the basis of a scree plot graphical approach, we extracted four components (with eigenvalues larger than 1) that explain 80% of the variance. The first component (not shown) is a general level component to which loading of each of the questions were of equal magnitude. Also, our focus in the loadings has been on the correlation matrix using standardized data rather than the covariance matrix. As a robustness check, the same analysis was done based on the covariance-variance matrix, but results did not change.

The results are summarized in Table 4. We generally find that the factor analysis was wholly satisfactory as several reasons (each of the questions) for international outsourcing are mapped into one factor.

Table 4. Factor analysis for motivations for international outsourcing: core + support activities

			Components		
Item	N	Mean	1	2	3
Percentage of variance explained			*19.9%*	*13.7%*	*7.8%*
Reduction of labor costs	156	1.62	**–.412**	–	.687
Improved/maintained competitiveness	156	1.92	**–.351**	–	–
Strategic decisions taken by head	156	2.10	.453	–	**–.234**
Reduction of costs other than labor costs	156	2.31	–	–	**–.534**
Following competitors/clients	156	2.64	**–.376**	–	**–.241**
Access to new markets	156	2.64	**–.542**	–	–
Focus on core business	156	2.70	–	–	–
Improved logistics	156	2.90	–	–	–
Access to specialized knowledge	156	2.92	.543	**–.365**	–
Improved quality, new products	156	3.01	–	**–.342**	–
Lack of available labor	156	3.03	–	**–.676**	–
Tax/financial advantages	156	3.12	–	–	–
Less regulations	156	3.23	–	–	–

Note: Table 4 shows the order of importance of each of the questions that seek to identify some reasons for firms in engaging in international outsourcing. It is based on 156 firms that indicated that the *core and/or support* activities were outsourced. Since the scale (1–4) is reverse coded, higher importance translates into lower means and (more) negative factor loading. Factor loadings that are less than 0.20 were not reported and unusual positive loading were also reported. The factor loadings were derived from the correlation matrix

Factor 1, accounting for 19.9% of the entire variance and called here *"Access to cheaper resources and increasing competition"*, reflects outsourcing being motivated by the most important reasons: labor cost advantages and access to new markets, and to a lesser extent of importance: competition (driven by either the market or direct competitors/clients). The fact that these two aspects converge to form a single factor can be explained by the reasoning of some authors (Kotabe, Murray 1990; Frear *et al.* 1992). They affirm that the search for cheaper resources is very pressing in those companies that operate in sectors with a limited rate of innovation and where competition is mostly price-based. In these cases, product and process technologies are often consolidated and therefore familiar to foreign suppliers. We also observe that strategic decisions and access to specialized knowledge are in relative terms highly positively correlated with this component, indicating that these latter variables are relatively less important.

The loadings on the second factor that explains 13.7% of the entire variance, clearly isolates the lack of appropriate labor as the most important determinant. To a lesser degree, access to knowledge and improved quality also stand out as important variables, thereby establishing this as an *"Access to scarce and distinctive resources"* component. This factor reflects using outsourcing to access knowledge and match available labor so as to improve the quality of existing products or introduce new products.

Factor 3 (labeled *Reduction of other production costs*), justifying 7.8% of the total variance, reflects the premise that cost advantages other than labor are very important and are driven by senior management and competition. The high positive loading of labor costs acting inverse to factor 3 contributes to a more precise interpretation to this cost factor (by making a clear distinction between the two types of costs).

These results confirm the hypothesis of Swamidass and Kotabe (1993), upheld by other authors (Buckley, Pearce 1979; Vernon 1979), that the factors that motivate a company's decision to delocalize are access to cheaper resources, access to scarce resources and the possibility of developing on new markets.

4.2. Impediments

Again, a 4-point Likert scale (1 = very important, ⋯, 4 = not applicable/do not know) quantified the importance given by respondents to the different factors perceived as barriers to international outsourcing activities. Fig. 2 summarizes the results.

Problems with distance to producers (mean: 1.86) and the need for proximity to existing clients (1.93) were clearly viewed as the two most important barriers by the respondents. Then came concerns about the outsourcing operation exceeding expected benefits (2.32) and linguistic/cultural barriers (2.42) as a set of factors exhibiting similar importance ratings. Surprisingly, two factors which might have been regarded as important prior to the survey were ranked low (concern of violation of patents/intellectual property rights, 3.10 and uncertainty of international standards, 3.11). Perhaps not so surprisingly, difficulties in identifying potential/suitable providers abroad (3.25) was rated as the impediment with the least importance, possibly due to the abundance of foreign partners willing to participate in such kind of a collaboration.

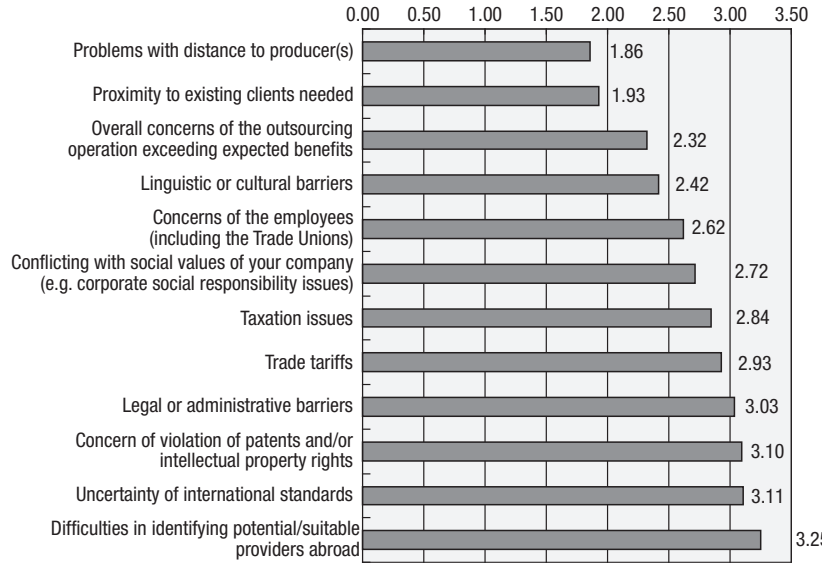

Fig. 2. Impediments to international outsourcing

The factor analysis for the impediments was performed following the same procedure as for the motivations. Again the twelve items analyzed were reduced to four principal dimensions (Table 5).

The first factor, explaining 10.9% of the variance, underlines legal or administrative barriers, taxation issues and to a lesser extent trade tariffs as the most important determinants. Since all of these are essentially state-imposed factors, we will denote this component as *"Legal and governmental obstacles"*. Indeed, all items referring to the difficulties and extra burden that the policymakers/bureaucrats of the destination country bring onto outsourcing firms converge in Factor 1.

Looking at the second factor which accounts for 7.9% of the entire variance, we observe that concerns of the employees, linguistic or cultural barriers and overall concerns of the sourcing operation exceeding expected benefits stand out, making this a *"Human concerns"* factor. Trade tariffs have an unusual positive loading, showing that this variable does not play a role here.

Finally, factor 3 for the impediments, which explains 5.8% of the total variance, singles out three variables; namely problems with the distance to producers, the need for proximity to existing clients and difficulties in identifying potential/suitable providers abroad. This factor, basically capturing difficulties in logistics management, thereby earns itself the name *"Logistical difficulties"*.

Again, many of the obstacles identified here (cultural and linguistic differences, taxation issues and logistical difficulties) are reinforced by the findings of previous studies mentioned in the background section of this paper.

Table 5. Factor analysis for impediments to international outsourcing: core + support activities

			Components		
Item	N	Mean	1	2	3
Percentage of variance explained			*10.9%*	*7.9%*	*5.8%*
Problems with distance to producer(s)	156	1.86	–	–	**–.207**
Proximity to existing clients needed	156	1.93	–	–	**–.409**
Overall concerns of the outsourcing operation exceeding expected benefits	156	2.32	–	**–.206**	–
Linguistic or cultural barriers	156	2.42	–	**–.329**	–
Concerns of the employees (including the Trade Unions)	156	2.62	–	**–.337**	–
Conflicting with social values of your company (e.g. corporate social responsibility issues)	156	2.72	–	–	.608
Taxation issues	156	2.84	**–.476**	–	–
Trade tariffs	156	2.93	**–.288**	.446	–
Legal or administrative barriers	156	3.03	**–.414**	–	–
Concern of violation of patents and/or intellectual property rights	156	3.10	–	–	–
Uncertainty of international standards	156	3.11	–	–	–
Difficulties in identifying potential/suitable providers abroad	156	3.25	–	–	**–.208**

Note: Table 5 shows the order of importance of each of the questions that seek to identify some barriers for firms in engaging in international outsourcing. It is based on 156 firms that indicated that the *core and/or support* activities were outsourced. Since the scale (1–4) is reverse coded, higher importance translates into lower means and (more) negative factor loading. Factor loadings that are less than 0.20 were not reported and unusual positive loading were also reported. The factor loadings were derived from the correlation matrix

5. Conclusions

This study examines the results of a field survey on international outsourcing conducted in 2009 in the Netherlands encompassing 1002 firms. In the first part of the results, the main motivations that lead Dutch firms to engage in international outsourcing are analyzed by looking at the importance ratings and performing a factor analysis. It is observed that the reduction of labor costs is the most important reason for engaging in international outsourcing activities, followed by improved competitiveness, strategic decisions taken by the group head and reduction in other costs. Tax and regulatory advantages seem to play a lesser role. The results of the factor analysis yield three distinct dimensions for Dutch firms to embark upon international outsourcing: *Access to cheaper resources and increasing competition, Access to scarce and distinctive resources* and *Reduction of other production costs*. These results conform to previous literature on the subject, which argues that the central theme in engaging in this type of activity is gaining a competitive edge through resources and opening up to new markets.

The second part of the results evaluates the factors that are perceived to be impediments to international outsourcing by sample firms. Again, a rating scale is followed by a factor analysis. Problems with distance to producers and the need for proximity to existing clients are considered to be the two most important barriers to international outsourcing. Concerns about the outsourcing operation exceeding expected benefits and linguistic/cultural barriers prove to be important issues as well. On the other hand, violation of patents/intellectual property rights and uncertainty of international standards were ranked low by the respondents contrary to conventional belief. The factor analysis reduced the dimension of the data into three factors: *Legal and governmental obstacles, Human concerns* and a third factor called *Logistical difficulties*, which captures the two highest-ranked impediment items. Here again, we see that the results are in agreement with literature in that many of the barriers identified here have previously been discussed in other studies.

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TARPTAUTINĖS UŽSAKOMOSIOS PASLAUGOS: EMPIRINIS TYRIMAS NYDERLANDŲ PAVYZDŽIU

S. T. Ok

Santrauka

Šiame straipsnyje pristatomi tarptautinių užsakomųjų paslaugų tyrimo rezultatai. Tyrimas vyko Nyderlanduose 2009 m., jame dalyvavo 156 kompanijos, atstovaujančios įvairiems pramonės sektoriams. Empirinio tyrimo rezultatai rodo, kad darbo užmokesčio sumažinimas, konkurencinio pranašumo didinimas, strateginių sprendimų formavimas bei kitų išlaidų mažinimas yra vieni pagrindinių motyvų, skatinantys Olandijos firmas teikti tarptautines užsakomąsias paslaugas. Mokesčiai ir teisinis reglamentavimas nėra tokie svarbūs. Motyvaciją galima suskirstyti į tris pagrindines grupes, t. y. pigesnių išteklių šaltinių radimo ir naudojimo galimybė bei konkurencinio pranašumo kūrimas, ribotų išteklių naudojimo galimybės bei kitų gamybos išlaidų dalies mažinimas. Svarbiausios nurodytos kliūtys – tai atstumas iki gamintojo, klientų poreikiai ir abejonės dėl užsakomųjų paslaugų laukiamos naudos, taip pat kalbos bei kultūriniai skirtumai. Pastebėta, kad patentų/intelektinės nuosavybės teisių pažeidimas, tarptautinių standartų neapibrėžtumas šiuo atveju nėra svarbūs dalykai. Tačiau, kaip rodo gauti tyrimo rezultatai, pačios didžiausios kliūtys yra šios: teisiniai ir valdžios barjerai, žmogiškieji veiksniai bei logistikos nesuderinamumai.

Reikšminiai žodžiai: užsakomosios paslaugos, tarptautinės užsakomosios paslaugos, produktų užsakomosios paslaugos, neaiškios sutartys, inovacijos, išorinės žinios, vidinės žinios, empirinis tyrimas, Nyderlandai.

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