

A TAXONOMY OF REFEREED OUTSOURCING LITERATURE

Nicholas Beaumont & Zaffer Khan

*Working Paper 22/05
May 2005*

**DEPARTMENT OF MANAGEMENT
WORKING PAPER SERIES
ISSN 1327-5216**



Abstract

This paper examines 286 refereed papers on outsourcing published between 1986 and 2003. Trends in outsourcing are reflected in the increasing number of papers published and changes in the aspects of outsourcing discussed. The papers are classified in a way that suggests that some aspects of outsourcing may have been overlooked by scholars.

This paper is a work in progress. Material in the paper cannot be used without permission of the author.

A TAXONOMY OF REFEREED OUTSOURCING LITERATURE

Outsourcing is defined as “Having work that was formerly done inside the organization performed by an external organization” (Beaumont & Sohal, 2004) (see below for further definitions and variants of outsourcing). Lonsdale & Cox (2000, p 445-9) summarize the history of outsourcing, noting that it has supplanted once fashionable enthusiasms for conglomeration, horizontal integration, and vertical integration. Coase and Williamson (1937) asked why, given that the market allocates resources efficiently, do firms¹ exist? There are several answers: Some assets (such as a large oil refinery) are immobile, have high fixed costs and low variable costs, have a narrow range of applications, and have few or no potential buyers or sellers. Such assets are inoperable without a cluster of peripheral assets and high levels of skill and knowledge in the firm and its suppliers. There is no perfect market for such assets; investment in them is only practical in a planned environment that provides a guaranteed market for a high volume of very specific outputs and guaranteed supply of specific components.

A related question is why firms choose to outsource some activities and retain others? There is a variety of answers (see Table 1 and Table 2) but fundamentally outsourcing can be viewed as a compromise between vertical integration (associated with cumbersome hierarchies and bureaucratic procedures) and reliance on market mechanisms. The latter entails costs (such as identifying appropriate vendors and verifying their competence, communicating changing requirements to them, providing feedback and monitoring their performances) and risks (of vendors failing or bring unable to meet specifications).

Table 1: Reasons for Adopting Outsourcing

Reason	Comment
Reduce processing costs	By accessing economies of scale or expertise
Focus	Outsource non-core activities and concentrate on areas of competence. Quinn and Hilmer (1994a) note that identifying core activities may not be straightforward.
Access expertise	Especially in building new systems.
Avoid cultural differences	The IT department has anomalous working conditions.
Financial and cost structures	Change from fixed to variable cost, sell assets or manipulate accounts.
Benchmark internal operations	Possibly resulting in the elimination of an IT department that is hard to manage and/or unproductive.
Quality	Improve the HR services provided
Resources	To meet uneven demand and/or access resources not available internally.
Risk avoidance	Avoid financial uncertainty through a fixed cost per transaction. Avoid the risks inherent in managing a project.
Ideological	The current Australian government has an ideological commitment to outsourcing, opining that the private sector is intrinsically more efficient than the public sector.

¹ For brevity, the term firm encompasses all organizations: profit and non-profit.

Table 2: Reasons for Not Adopting Outsourcing

Dependence	Becoming dependent on the vendor.
Confidentiality	Keep confidential data in-house.
Intellectual property	Do not give other parties access.
Loss of distinctive competencies	Outsourcing may atrophy in-house skills.
Loss of flexibility	A three-year outsourcing contract may reduce the ability to adjust to changes in the environment or exploit new technology.
Personnel and change problems	Staff made redundant by outsourcing may have to be dismissed or redeployed.
Information asymmetry	Hard for the client to determine whether the prices paid are reasonable.
Project risk	Poor methodology, negotiation, and monitoring.
Vendor incompetence	

Deciding whether to outsource depends on comparisons of the long-term costs and risks of different modes of supply. A long-term outsourcing relationship with a trusted vendor may be preferable to securing supply by backward integration or developing an in-house capacity. An organization will always outsource some activities (the supply of water and electricity) but insource others such as employee assessment.

Outsourcing, especially of Information Processing (IP) functions, has been facilitated by Web Based Technologies (WBTs) that eliminate temporal and geographic constraints. WBTs make it easy, quick, and cheap to transfer internal data (e.g. payroll data or delivery instructions) to a vendor. The vendor can analyse data and instantly transmit results to the client, employees' banks, and the tax office, eliminating time delay problems. Physical locations of the vendor and client are irrelevant for IP tasks; some kinds of outsourcing can be performed in low wage countries and/or a centralized facility that provides economies of scale. This is exemplified by the Asian call centre and the payroll specialist whose volume (derived from many clients) allows exploitation of a high fixed-cost, low variable-cost technology and expensive expertise. The technology provides more up-to-date, accurate and complete information to participants implying less imperfect markets.

These fundamental considerations are manifest in many different motivations for outsourcing. A small organisation might outsource a payroll application primarily to reduce costs by accessing economies of scale, but IT outsourcing decisions can be complex because IT applications tend to be integrated with each other and permeate the firm, touching most activities performed. The criteria used to evaluate outsourcing decisions may be multidimensional and intangible; besides cost savings (that may be hard to ascertain) the firm must consider possible effects on customer service and its own staff; the potential advantages of access to expertise; whether it might become uncomfortably dependent on the service provider (Kern & Willcocks, 2000b), or hamper adoption to a changing environment.

DEFINITIONS

Taxonomy has been defined as the science (and art) of the classification of organisms. This paper extends the definition to classifying concepts and papers pertaining to outsourcing.

Outsourcing has been defined as: (1) "A contract where staff and/or assets are transferred from the user to the IT supplier. It can cover everything from data centre operation to applications

management and even IT training.” (Tyler, 1997) (2) The “act of transferring some of a company’s recurring internal activities and decision rights to outside providers as set forth in a contract” (Greaver, 1999, p 3). Outsourcing Information Technology (IT) has been defined as passing IT functions previously performed in-house to outside contractors (Gupta & Gupta, 1992b; Hancox & Hackney, 2000b; Willcocks, Fitzgerald & Fenny, 1995). In this paper, *vendor* means the person or organisation supplying the outsourced services, the *client* is the recipient of those services.

Outsourcing is normally (and illogically) understood to pertain only to the supply of services. It is conventionally understood to exclude “one-off” tasks or projects but the development of an information system by a vendor is usually described as an example of outsourcing.

Outsourcing has spawned variants including:

Out-tasking: The vendor simply provides resources (computer time or labour) and does work precisely defined by and managed by the client (Strassmann, 1997).

Insourcing: Formalisation of the supply relationship between two departments of the same organisation.

Backsourcing or repatriation: Taking work that had been outsourced back in-house.

Co-sourcing: Used instead of **outsourcing** to emphasise that the outsourcing arrangement is based on cooperation (or “partnering”) between the parties.

Strategic outsourcing: Outsourcing considered in strategic context (Quinn & Hilmer, 1994a). An arrangement attractive on purely cost grounds might be rejected because it reduced the client’s ability to react to a changing environment or entailed unhealthy dependence on the vendor.

Offshoring: Having work done in a foreign country, usually to exploit lower labour costs.

Business Process Outsourcing (BPO), is the delegation of a business processes to an external provider who owns, executes and manages the selected process and whose performance is based upon quantifiable metrics. The emphasis is on taking responsibility for a whole business process, not just its IT aspects.

SIGNIFICANCE OF OUTSOURCING

Outsourcing is a now fashionable managerial tool. There are grounds for supposing that it has more substance than other managerial fads such as empowerment, BPR and TQM (Shapiro (1995) is salutary). Many writers have proposed research frameworks (Hancox & Hackney, 2000b), criteria (Mamaghani, 2000b; Smith & Rupp, 2003) and schemes for analyzing or assessing the impact of outsourcing on firms (Bazinet, Kahn & Smith, 1998). Earl properly stresses the importance of considering intangible and tangible criteria in major business decisions.

Some commonly cited reasons for using outsourcing are given in Table 1. Reasons for not using outsourcing are summarised in Table 2; Barthelemy (2001a) and Barthelemy & Adsit (2003b) give more details. Further references to the pros and cons of outsourcing are given in (Beaumont & Costa, 2002; Beaumont & Sohal, 2004). The most common cause of outsourcing project failure is *project risk*. Problems arise when potential users of outsourcing do not carefully define their requirements, do not properly prepare for negotiations with potential vendors, or do not put enough effort into monitoring the outsourcing arrangement.

Growth of Outsourcing

The growth of outsourcing is difficult to estimate; clients have no interest in providing accurate data, there are definitional difficulties (The IT department becomes a wholly owned subsidiary and a new system of transfer pricing is imposed: is this really outsourcing?), and there seem to be few publicly available authoritative sources (some consultants have reports available only at high prices). There is a suggestion that “offshoring” is growing faster than domestic outsourcing. The following information suggests that global outsourcing is growing at about 10-20% pa, but the growth rates may be volatile and differ amongst sectors and regions.

“Worldwide spending on Business Process Outsourcing (BPO) services totaled approximately \$405 billion in 2003, a growth of about 8% over 2002. According to a new report from IDC, this market (comprising 9 business functions of human resources, procurement, finance & accounting, customer care, logistics, engineering/R&D, sales & marketing, facilities operations & management, and training) will increase to \$682.5 billion in 2008, with a compound annual growth rate (CAGR) of 11%.” (<http://www.in-sourced.com/article/articleprint/1705/-1/1/> accessed 11 May 2004).

"Offshore outsourcing is just one small part of a \$US5 trillion global outsourcing market. This market is growing by more than 15% pa, and the offshore component is certainly among the fastest growing. We are at the earliest stages of a fundamental transformation from regional economies to a single, integrated global economy. Just as companies now compete globally, workers need to realize that they, too, are competing globally." (www.ecommercetimes.com/perl/story/32114.html, accessed 11 May 2004).

Table 3 and Table 4 give Gartner and IDC’s estimates and forecasts of the global Business Process Outsourcing (BPO) market (www.it-careernet.com/itc/OS/globalmarket.htm accessed 11 May 2004).

Table 3: Forecast growth of offshoring

Forecasts in \$USbn	2001	2005	2008
Total Business Process Outsourcing Market	127	234	310
Percentage Offshored to Countries	5%	15%	20%
Offshored BPO Market	6.4	35.1	62.0
India ITES Exports	1.5	9.5	21

Table 4: Predicted Growth in the Global BPO Market

Organisation	Actual US\$B 2001	Forecasts \$USB		CAGR 2000-2005	Notes
		2004	2005		
Gartner	91	157	181	14.7	Excludes logistics and manufacturing outsourcing.
IDC	109	177	202	13.1	Includes transaction processing.

METHODOLOGY

Four bibliographic databases: *Business Source Premier*, *ABI-Inform Global*, *ACM Digital Library* and *IEEE Explore* were searched for refereed articles on outsourcing. All other kinds of

documents: dissertations, unpublished papers, book reviews, conference transcripts, and reports by governments, consultants and others were ignored.

We identified all articles that had the word root "outsourc" in the title or a keyword; the counts are given in column 2 of Table 5. Column 3 gives the number of articles that were used in the analysis. Articles were ignored if: They appeared in journals that were not classified by Ulrich (<http://www.ulrichsweb.com/ulrichsweb>) as refereed; they dealt only peripherally with outsourcing; they appeared in ostensibly peer reviewed journals identified with professions or industries and had trivial research content; or they were not research papers but e.g. book reviews or editorials. When duplicates were eliminated, a total of 289 refereed articles on outsourcing remained.

Table 5: Counts of articles found in bibliographic databases

Source	Number of articles retrieved on searching for "outsourc" in title or keyword	No of articles that were used
ABI-Inform	1024	59
Business Source Premier	1205	289
ACM Digital Library	200	21
IEEE	51	14
Total	2480	289 after duplicates accounted for

CLASSIFICATION

Table 9 gives a scheme that we used to classify papers on outsourcing. The major headings are: *Processes Outsourced*; *Studies Pertaining to an Industry*; *Managing Outsourcing*; *Theoretical Work*; *Impact of Outsourcing*; and *Miscellaneous*. Papers were included in more than one category when they made a substantial contribution to each thus (Baldwin, Irani & Love, 2001), set in the banking industry, illuminates motivations for outsourcing and is listed under *Banking* and *Frameworks*. The classification of theoretical articles is coarse. It is difficult to subdivide the topic "Frameworks" because subtopics such as evaluation, decision-making, and evaluation will commonly occur in one theoretical article.

As expected, Information Technology is the application most commonly outsourced and that broad topic was subdivided. In particular, outsourcing the construction of new systems separated from running established systems. We note a trend to outsource Human Resource Management and training processes.

Amongst the papers that emphasised particular industries' use of outsourcing were several describing governmental outsourcing. Outsourcing governmental activities has, with corporatisation and privatisation, become fashionable, at least in Australia. The results have been mixed.

Managing outsourcing is a complex topic difficult to separate from some theoretical topics. The concept of the *outsourcing cycle* can be used to unify and give perspective to myriad topics. It comprises the following stages:

- Identify a need: i.e. a process that might be advantageously outsourced
- Define objectives
- Choose a vendor
- Negotiate a Service Level Agreement (SLA)
- Implement the agreement, i.e. transfer the process to the vendor
- Monitor vendor performance
- Incrementally modify the agreement
- Renew/cancel the arrangement
- Go back to start

An issue of current interest is the nature of the relationship between the vendor and client: should it be an arms-length, black letter, legal arrangement or should it be a “partnership” based on trust?

Theoretical work is difficult to finely subdivide because most articles cover several closely related topics such as outsourcing’s strategic effects, analysis of costs and benefits and analytical models.

Outsourcing can have myriad impacts on people (especially those displaced by outsourcing) and organisations. We note that few papers follow up instances of outsourcing and determine whether the tangible and intangible savings anticipated are actually achieved. We included here papers whose main thrust was globalisation or offshoring, an emerging topic.

Under Miscellaneous we included some papers whose primary virtue was a well conducted case study or survey.

FINDINGS

The 286 refereed articles on outsourcing analysed are distributed over a large number of journals (see Table 6). Outsourcing articles pertaining to a discipline tend to be published in the discipline’s own journals and the counts reflect that IT is the activity most often outsourced. There is no academic journal devoted to outsourcing although there are commercial magazines such as *Corporate Outsourcing* published in Australia and commercial web based journals exemplified by Everest Group’s *Outsourcing Journal* and Michael F. Corbett & Associate’s *Outsourcing Insights*. There is perhaps a case for an academic journal devoted to outsourcing. A few well known authors have authored or co-authored more than 6 articles on outsourcing between 1986 and 2003 (Table 7). Table 8 demonstrates the increasing academic interest in outsourcing, there was a sudden increase in articles appearing in 1994, and a steady increase (5% pa) since.

Table 6: Journals with more than 3 articles on outsourcing

Journal Title	# of Papers
Information Systems Management	18
Journal of Information Technology	17
MIT Sloan Management Review	12
European Management Journal	8
Journal of Management Information Systems	7
European Journal of Information Systems	6
Harvard Business Review	6
International Journal of Information Management	6
International Journal of Technology Management	6
Long Range Planning	6
Engineering Management Journal	5
Journal of Systems Management	5
Management Decision	5
Production & Inventory Management Journal	5
Academy of Management Executive	4
Communications of the ACM	4
Human Resources Management Journal	4
Information & Management	4
Information Systems Journal	4
International Journal of Physical Distribution & Logistics Management	4
Journal of Global Information Management	4
Journal of Supply Chain Management	4
Training & Development	4

Table 7: Number of articles authored or co-authored

Author	Number of articles
Currie WL	8
Lacity	15
Willcocks	15
Hirscheim	6

Table 8: Number of refereed articles by year

Year	Total Number of Papers
1986	1
1987	0
1988	0
1989	0
1990	0
1991	1
1992	7
1993	8
1994	22
1995	30
1996	21
1997	28
1998	23
1999	22
2000	29
2001	28
2002	32
2003	34
Total	286

Table 9: A classification of outsourcing literature**1. Applications**

- 1.1 Finance/ Insurance (5) (Barrar, Wood & Jones, 2002; Jennings, 1996; Prager, 1994; Takac, 1994; Willcocks & Lacity, 1999)
- 1.2 Logistics (5) (Fernie, 1999; Knemeyer, Corsi & Murphy, 2003; Laios & Moschuris, 1999; Rabinovich, Windle, Dresner & Corsi, 1999; Richmond, Seidmann & Whinston, 1992),
- 1.3 Human Resource Management (9) (Allerton, 1996; Cant & Jaynes, 1998; Drucker, 2002; Kessler & Coyle-Shapiro, 1999; Klaas, Clendon & Gainey, 1999; Klaas, McClendon & Gainey, 2001; Salopek, 1998; Siegel, 2000; Slaughter & Ang, 1996)
- 1.4 Information Technology (69) (Alexander & Young, 1996; Chaudhury & Nam, 1995; Chen & Perry, 2003; Clark, 1998; Currie & Seltsikas, 2001; Currie & Willcocks, 1998; Earl, 1991; Ekanayaka, Currie & Seltsikas, 2003; Finlay & King, 1999; Fowler & Jeffs, 1998; Fulcher, 1998; Gerston, 1997; Graham & Scarborough, 1997; Gupta & Gupta, 1992a; Hancox & Hackney, 2000a; Harris, Giunipero & Hult, 1998; Ho, Ang & Straub, 2003; Hu, Saunders & Gebelt, 1997; Huber, 1993; Jonash, 1996; Jurison, 1995; Kern & Willcocks, 2000a; Kern & Willcocks, 2002; Kern, Willcocks & van Heck, 2002; Khalfan & Alshawaf, 2003; Khosrowpour & Subramanian, 1996; Kim & Chung, 2003; Kimzey & Kurokawa, 2002; King, 1994; Kini, 2000; Klepper, 1995; Lacity & Hirschheim, 1994; Lacity & Hirschheim, 1993; Lacity & Willcocks, 1996; 1998; Lacity & Willcocks, 2000; Lacity, Willcocks & Feeny, 1995; Larabee & Michaels-Barr, 1994; Lee, Huynh,

Kwok & Pi, 2003; Lee & Kim, 1999; Lee, 1996; Levina & Ross, 2003; Lewis, 1999; Loh & Venkatraman, 1992; Mamaghani, 2000a; McLellan, Marcolin & Beamish, 1995; Meadows, 1996; Michel, 1997; Michell & Fitzgerald, 1997; Nam & Rajagopalan, 1996; Ngwenyama & Bryson, 1999; Palvia, 1995; Paraskevas & Buhalis, 2002; Peled, 2000; Pinnington & Woolcock, 1997; Saarinen & Vepsalainen, 1994; Shepherd, 1999; Sherwood, 1997; Smith, Mitra & Narasimhan, 1998; Sobol & Apte, 1995; Steven & R, 1996; Teng, Cheon & Grover, 1995; Turner, Smith & Smith, 2002; Willcocks & Fitzgerald, 1995; Willcocks & Lacity, 1995; 1999; Yang & Huang, 2000)

- 1.4.1 Building Systems (15) (Benamati & Rajkumar, 2002; Buck-Lew, 1992; Choudhury & Sabherwal, 2003; Currie, 2000; D'Costa, 2002; Goldsmith, 1994; Richmond & Seidmann, 1993; Richmond, Seidmann et al., 1992; Sabherwal, 1999; 2003; Silva, 2002; Smith & Mitra, 1996; Sobol & Apte, 1995; Wang, T. & A., 1997; Wholey, Padman, Hamer & Schwartz, 2001)
- 1.4.2 Running Systems (15) (Cross, 1995; Currie, 2003; Currie & Seltsikas, 2001; Domberger, Fernandez & Fiebig, 2000; Grover & Cheon, 1996; Grover & Teng, 1993; Karlsberg, Damsgaard & Scheepers, 2003; Paraskevas & Buhalis, 2002; Peled, 2001; Preston & Brohman, 2002; Smith & Rupp, 2003; Takac, 1994; Tayntor, 2001; Venkatraman, 1997; Willcocks, Lacity & Fitzgerald, 1995)
- 1.4.3 Networks and Telecommunications (7) (Arnett & Jones, 1994; Ashmore, 1995; Chaudhury & Nam, 1995; Mclvor, 2000; Sherwood, 1997; Takac, 1994)
- 1.4.4 Accountancy (1) (Antonucci & Lordi, 1998)
- 1.4.5 Application Service Providers (2) (Ekanayaka, Currie & Seltsikas, 2002; Smith & Rupp, 2003)
- 1.5 Training (6) (Adelsberg & Trolley, 1998; Allerton, 1996; DeRose & McLaughlin, 1995; Gainey & W. Klaas, 2003; Lafferty & Roan, 2000; Salopek, 1998)
- 1.6 Other (5) (Buck-Lew, 1992; Incognito, 2002; McFarlan, 1997; McLellan & Beamish, 1994; Quinn, 2000),

2. Industries

- 2.1 Banking (5) (Alexander & Young, 1996; Ang & Cummings, 1997; Baldwin, Irani et al., 2001; Huber, 1993; Takac, 1994)
- 2.2 Engineering and Maintenance (4) (Campbell, 1995; Levery, 1998; 2002; Rothstein, 1998)
- 2.3 Government (20) (Cant & Jeynes, 1998; Chen & Perry, 2003; Else, 2002; Ferris & Graddy, 1986; Graham & Scarborough, 1997; Hancox & Hackney, 2000a; Kee & Robbins, 2003; Khalfan & Alshawaf, 2003; Kim & Chung, 2003; Lafferty & Roan, 2000; Lavelle & Krumwiede, 2000; Lewis, 1999; Peled, 2000; 2001; Prager, 1994; Rimmer, 1998; Robinson, 2001; Steven & R, 1996; Webster & Harding, 2001; Willcocks & Currie, 1997)
- 2.4 Education (2) (Allen, Kern & Mattison, 2002; Lafferty & Roan, 2000),
- 2.5 Health Care and Pharmaceutical (7) (Bista, Yen, Hwang & Lin, 2002; de Leeuw, de Wolf & Bosch, 2003; Peisch, Alvares, Kovner, Comerford, Puryear, Hovey, Chapman & Pisano, 1995; Perry & Devinney, 1997; Piachaud, 2002; Silva, 2002; Wholey, Padman et al., 2001)

- 2.6 Automotive (2) (Caputo & Zirpoli, 2002; Zirpoli & Caputo, 2002)
- 2.7 Manufacturing (7) (Brochner, Adolfsson & Johansson, 2002; Dekkers, 2000; Ehie, 2001; Fulcher, 1998; Kim, 2003; Quélin & Duhamel, 2003; Sislian & Satir, 2000)
- 2.8 Real Estate (3) (Glagola, 2001; Lyons, 2001; Manning & Rodriguez, 1997),
- 2.9 Libraries (4) (Agada, 1996; 1997; Oder, 1997; Pryor, 1995)
- 2.10 Other (6) (Blumberg, 1998; Logan, 2000; Mikkola, 2003; Paraskevas & Buhalis, 2002; Rothstein, 1998)

3. Managing Outsourcing

- 3.1 Selecting applications (12) (Ahmadi, Helms & Ross, 2001; Baden-Fuller, Targett & Hunt, 2000; Cronk & Sharp, 1995; DeRose & McLaughlin, 1995; Earl, 1996a; Goldsmith, 1994; Lacity & Willcocks, 1996; Lavery, 1998; Schneier, 2002; Willcocks & Currie, 1997; Willcocks & Kern, 1998; Wilson & Zhang, 2002)
- 3.2 Selecting vendors (16) (Barthelemy, 2001b; Choy, Lee & Lo, 2003; Cross, 1995; Currie, 1998; DeRose & McLaughlin, 1995; Gerston, 1997; Grupe, 1997; Jones, 1994; Judenberg, 1994; Kannan & Tan, 2003; Mamaghani, 2000a; Michell & Fitzgerald, 1997; Nam, Chaudhury & Rao, 1995; Perry & Devinney, 1997; Qu & Brocklehurst, 2003; Schneier, 2002)
- 3.3 Negotiation, legal issues and contracts, control of outsourcing activities (44) (Barthelemy, 2001b; Behara & Gundersen, 1995; Chaudhury & Nam, 1995; Choudhury & Sabherwal, 2003; Domberger, Fernandez et al., 2000; Due, 1992; Earl, 1991; Fenn, Shooter & Allan, 2002; Fernie, 1999; Ferris & Graddy, 1986; Graham & Scarborough, 1997; Harris, Giunipero et al., 1998; Judenberg, 1994; Juma'h & H. Wood, 2003; Kern & Willcocks, 2000a; Kim, 2003; Kliem, 1999; Lacity & Hirschheim, 1993; Lacity & Willcocks, 1996; 1998; Lacity, Willcocks et al., 1995; Langfield-Smith & Smith, 2003; Lee, 1996; Leiblein, Reuer & Dalsace, 2002; Lavery, 2002; Logan, 2000; Mullin, 1996; Prager, 1994; Richmond & Seidmann, 1993; Richmond, Seidmann et al., 1992; Rimmer, 1998; Saunders & Gebelt, 1997; Smith, Mitra et al., 1998; Steven & R, 1996; Tanenbaum, 2003; Thornton, 1997; Turner, Smith et al., 2002; Useem & Harder, 2000; Vining & Globberman, 1999; Willcocks, Lacity et al., 1995; Willcocks & Currie, 1997; Willcocks & Kern, 1998; Willcocks & Lacity, 1995; Zhu, Hsu & Lillie, 2001)
- 3.4 Relationships: trust, partnering (43) (Beaumont & Costa, 2002; Behara & Gundersen, 1995; Blois, 2002; Chen & Lin, 1998; Choudhury & Sabherwal, 2003; Cross, 1995; Currie & Seltsikas, 2001; Else, 2002; Foxman, 1994; Gainey & W. Klaas, 2003; Grover & Cheon, 1996; Gupta & Gupta, 1992a; Incognito, 2002; Judenberg, 1994; Kern, Willcocks et al., 2002; Kim & Chung, 2003; Klepper, 1995; Knemeyer, Corsi et al., 2003; Kobitzsch, Rombach & Feldmann, 2001; Lacity & Hirschheim, 1993; Lacity & Hirschheim, 1996; Langfield-Smith & Smith, 2003; Lau & Hurley, 1997; Leavy, 2001; Lee, 2001; Lee, Huynh et al., 2003; Lee & Kim, 1999; Lavery, 2002; Levina & Ross, 2003; Logan, 2000; Martinsons, 1993; McFarlan & Nolan, 1995; Michell & Fitzgerald, 1997; Mikkola, 2003; Nam & Rajagopalan, 1996; Paraskevas & Buhalis, 2002; Peled, 2001; Pinnington & Woolcock, 1997; Sabherwal, 1999; Shepherd, 1999; Winder, 1994; Zhu, Hsu et al., 2001; Zirpoli & Caputo, 2002)
- 3.5 Security (4) (Fenn, Shooter et al., 2002; Salenger, 1997; Schneier, 2002; Sherwood, 1997)

4. Theoretical Work

- 4.1 Frameworks: Models, Decision Making, Determinants, Evaluation, Process & Stages (90) (Agada, 1997; Ahmadi, Helms et al., 2001; Alguire, Frear & Metcalf, 1994; Apte, Sobol, Hanaoka, Shimada, Saarinen, Salmela & Vepsalainen, 1997; Baldwin, Irani et al., 2001; Behara & Gundersen, 1995; Benamati & Rajkumar, 2002; Benko, 1993; Bettis, Bradley & Hamel, 1992; Bista, Yen et al., 2002; Blumberg, 1998; Buck-Lew, 1992; Cachon & Harker, 2002; Campbell, 1995; Canez, Platts & Probert, 2000; Chaudhury & Nam, 1995; Chen & Lin, 1998; Chen & Perry, 2003; Cheon, Grover & Teng, 1995; Clark, 1998; Clark, Zmud & McCray, 1995; Costa, 2001; Cronk & Sharp, 1995; Currie, 2003; Currie & Willcocks, 1998; De Looft, 1995; Dekkers, 2000; Ekanayaka, Currie et al., 2003; Elitzur, 1999; Ferris & Graddy, 1986; Fill & Visser, 2000; Finlay & King, 1999; Fowler & Jeffs, 1998; Franceschini, Galetto, Pignatelli & Varetto, 2003; Freytag & Kirk, 2003; Glagola, 2001; Graham & Scarborough, 1997; Grover & Teng, 1993; Grupe, 1997; Gupta & Zhender, 1994; Hancox & Hackney, 2000a; Insinga, 2000; Jones, 1994; Jurison, 1995; Karlsberg, Damsgaard et al., 2003; Kern & Willcocks, 2002; King, 1994; Kini, 2000; Klaas, McClendon et al., 2001; Kobitzsch, Rombach et al., 2001; Laios & Moschuris, 1999; Lankford & Parsa, 1999; Lavelle & Krumwiede, 2000; Lee, 2001; Lee & Kim, 1999; Leiblein, Reuer et al., 2002; Lavery, 1998; Loh & Venkatraman, 1992; Martinsons, 1993; McFarlan & Nolan, 1995; Meadows, 1996; Meyer, 1994; Moody, 2001; Ngwenyama & Bryson, 1999; Ono, 2003; Peled, 2000; Preston & Brohman, 2002; Qu & Brocklehurst, 2003; Quinn & Hilmer, 1994b; Saarinen & Vepsalainen, 1994; Siegel, 2000; Sislian & Satir, 2000; Slaughter & Ang, 1996; Smith & Rupp, 2003; Smith & Mitra, 1996; Sobol & Apte, 1995; Tayles & Drury, 2001; Teng, Cheon et al., 1995; Vining & Globerman, 1999; Wang & Barron, 1995; Wang, T. et al., 1997; Wholey, Padman et al., 2001; Willcocks & Fitzgerald, 1995; Willcocks & Lacity, 1995; Wilson & Zhang, 2002; Yang & Huang, 2000; Zhao, 2001; Zhu, Hsu et al., 2001)
- 4.2 Costs, Benefits and Risks of outsourcing: Pros and cons of outsourcing (90) (Altinkemer, A. & R., 1994; Apte, Sobol et al., 1997; Barrar, Wood et al., 2002; Barthelemy & Geyer, 2001; Beaumont & Costa, 2002; Bista, Yen et al., 2002; Blois, 2002; Bryce & Useem, 1998; Cachon & Harker, 2002; Campbell, 1995; Cant & Jaynes, 1998; Chen & Lin, 1998; Clark, 1998; Clark, Zmud et al., 1995; Costa, 2001; Currie, 1998; 2003; Deavers, 1997; Dedene & De Vreese, 1995; DiRomualdo & Gurbaxani, 1998; Domberger, 2002; Due, 1992; Earl, 1991; Earl, 1996a; Finlay & King, 1999; Fowler & Jeffs, 1998; Franceschini, Galetto et al., 2003; Glagola, 2001; Goldsmith, 1994; Grover & Teng, 1993; Grupe, 1997; Gupta & Zhender, 1994; Gupta & Gupta, 1992a; Hirschheim & Lacity, 2000; Hu, Saunders et al., 1997; Huber, 1993; Insinga, 2000; Judenberg, 1994; Jurison, 1995; Kee & Robbins, 2003; Khalfan & Alshawaf, 2003; Khosrowpour & Subramanian, 1996; Kim & Chung, 2003; King, 1994; Kini, 2000; Klaas, Clendon et al., 1999; Kliem, 1999; Kobitzsch, Rombach et al., 2001; Lacity & Hirschheim, 1994; Lacity & Hirschheim, 1993; Lankford & Parsa, 1999; Leavy, 2001; Lee, Huynh et al., 2003; Lee & Kim, 1999; Lavery, 2002; Levina & Ross, 2003; Lewis, 1999; Loh & Venkatraman, 1992; Manning & Rodriguez, 1997; McGee & Bonnici, 2002; McLaughlin, 2003; McLellan, Marcolin et al., 1995; Meyer, 1994; Pagnoncelli, 1993; Palvia, 1995; Paraskevas & Buhalis, 2002; Collins & Millen, 1995; Peisch, Alvares et al., 1995; Perry & Devinney, 1997; Quinn, 1999; Quinn & Hilmer, 1994b; Ramarapu & Parzinger, 1997; Richmond, Seidmann et al., 1992; Smith, Mitra et al., 1998; Sommer, 2003; Tayntor, 2001; Thornton, 1997; Vining &

- Globerman, 1999; Wang, 2002; Wang, T. et al., 1997; Webster & Harding, 2001; Welch & Ranganathan Nayak, 1992; Widener & Selto, 1999; Willcocks, Lacity et al., 1995; Willcocks & Lacity, 1999; Winder, 1994)
- 4.2.1 Emphasis on Costs and Risks (8) (Barthelemy, 2001b; Barthelemy & Adsit, 2003a; Due, 1992; Earl, 1996a; Fenn, Shooter et al., 2002; Kliem, 1999; Lacity & Hirschheim, 1994; Zsidisin, 2003)
- 4.3 Service Level Agreements and measuring user satisfaction (2) (Judenberg, 1994; Sengupta & Zviran, 1997)
- 4.4 Different kinds of outsourcing : insourcing, back-sourcing, out-tasking. Internal and external outsourcing (11) (Currie & Willcocks, 1998; De Looff, 1995; Fernie, 1999; Gerston, 1997; Grupe, 1997; Gupta & Zhender, 1994; Jennings, 1996; Karlsberg, Damsgaard et al., 2003; Maltz & Sautter, 1995; Willcocks & Lacity, 1995)
- 4.5 Strategic and competitive effects (43) (Adelsberg & Trolley, 1998; Alexander & Young, 1996; Ang & Cummings, 1997; Baden-Fuller, Targett et al., 2000; Caputo & Zirpoli, 2002; Cross, 1995; Deavers, 1997; DiRomualdo & Gurbaxani, 1998; Elfring & Baven, 1994; Elmuti & Kathawala, 2000; Else, 2002; Franceschini, Galetto et al., 2003; Freytag & Kirk, 2003; Gilley & Rasheed, 2000; Heeks, Krishna, Nichol森 & Sahay, 2001; Hohhof, 1998; Insinga, 2000; Jennings, 1996; Jonash, 1996; Juma'h & H. Wood, 2003; Kiely, 1997; Kimzey & Kurokawa, 2002; Kini, 2000; Lacity & Hirschheim, 1993; Lankford & Parsa, 1999; Lau & Hurley, 1997; Leavy, 1996; 2001; Linder, Cole & Jacobson, 2002; Love & Roper, 2001; Martinsons, 1993; McFarlan & Nolan, 1995; Nam & Rajagopalan, 1996; Nellore & Soderquist, 2000; Ngwenyama & Bryson, 1999; Pinnington & Woolcock, 1995; Quélin & Duhamel, 2003; Quinn, 1999; Quinn & Hilmer, 1994b; Roberts, 2003; Tayles & Drury, 2001; Teng, Cheon et al., 1995; Venkatraman, 1997; Welch & Ranganathan Nayak, 1992; Willcocks & Fitzgerald, 1995)
- 5. Impacts**
- 5.1 General (8) (Agada, 1996; Behara & Gundersen, 1995; D'Costa, 2002; Kessler & Coyle-Shapiro, 1999; Perry & Devinney, 1997; Rothstein, 1998; Teng, Cheon et al., 1995; Wilson & Zhang, 2002)
- 5.2 People (17) (Allen, Kern et al., 2002; Allerton, 1996; Anderton & Brenton, 1999; Chalos & Sung, 1998; Corbett, 1994; Drucker, 2002; Elmuti & Kathawala, 2000; Feenstra & Hanson, 1996; Glass & Saggi, 2001; Ho, Ang et al., 2003; Kessler & Coyle-Shapiro, 1999; Khosrowpour & Subramanian, 1996; Lafferty & Roan, 2000; Larabee & Michaels-Barr, 1994; Rothstein, 1998; Slaughter & Ang, 1996; Tayntor, 2001)
- 5.3 Performance (tangible and intangible measures) (9) (Altinkemer, A. et al., 1994; Arnett & Jones, 1994; Barrar, Wood et al., 2002; Benson & Ieronimo, 1996; Dekkers, 2000; Gilley & Rasheed, 2000; Gupta & Zhender, 1994; Kannan & Tan, 2003; Lau & Hurley, 1997)
- 5.4 Change (4) (Bartell, 1998; Feenstra & Hanson, 1996; Kern & Willcocks, 2002; Linder, Cole et al., 2002),
- 5.5 Globalization (9) (Alguire, Frear et al., 1994; Currie & Seltsikas, 2001; Heeks, Krishna et

al., 2001; Lee, Huynh et al., 2003; Love & Roper, 2001; Meadows, 1996; Qu & Brocklehurst, 2003; Sobol & Apte, 1995; Zhao, 2001)

6. Miscellaneous

- 6.1 Field studies (3) (Barthelemy & Geyer, 2001; Downing, Field & Ritzman, 2003; Ehie, 2001)
- 6.2 Case studies (3) (Fowler & Jeffs, 1998; Loebbecke & Jelassi, 1999; Peisch, Alvares et al., 1995),
- 6.3 Literature reviews (2) (Bartell, 1998; Costa, 2001)
- 6.4 Growth and History of Outsourcing (1) (Lonsdale & Cox, 2000)

CONCLUSION AND RECOMMENDATIONS FOR FURTHER RESEARCH

Outsourcing is an increasingly popular way of solving real or imagined organizational problems and of increasing organization efficiency and/or focus. Although outsourcing seems to have a sounder conceptual basis than enthusiasms such as Total Quality Management, Business Process Redesign, and Empowerment and there is plenty of anecdotal evidence of its usefulness; peer reviewed research evidencing its advantages and the conditions under which it is most likely to be advantageous is relatively scarce. However, its advantages may be inferred from the relatively well verified growth in the outsourcing industry and the enthusiasm of industry participants.

Further Research

Outsourcing is a valuable business technique that is a kind of compromise between a complex and bureaucratic command economy and an unpredictable free market. It is not new (few organizations supply their own water, electricity or telecommunications). Web based technologies greatly reduce the transaction and communications costs of outsourcing, enabling vendors to exploit expertise and economies of scale to compete with internal providers. Offshoring allows access to low cost labour. Further research with the ultimate goal of ascertaining all relevant tangible and intangible costs of internal and external processing is appropriate.

Personal communication with clients suggests that the cost and difficulty of negotiating and implementing outsourcing arrangements has been underestimated and neglected by researchers. Typically, the euphoria experienced when protracted negotiation climaxes in the contract being signed, changes to despair when different interpretations and motivations emerge (the motivated people involved in negotiations disappear and their replacements are ignorant of the background to the contract). This phase of the outsourcing cycle and the nature of the client/vendor relationship (legalistic or co-operative) merit more research.

Part of the "savings" clients experience may be attributable to their employees working unpaid overtime during the transfer of business processes to the vendor. Some of the costs, such as the time executives spend in meetings and disruption experienced by customers may not be recorded.

It would be possible to repeat this exercise for books and reports. There is an increasing flow of articles on outsourcing that are spread over many journals. Given the importance of the topic, it might be appropriate to launch an academic journal specializing in outsourcing.

REFERENCES

- Adelsberg, D. V. & Trolley, E. A. (1998). Strategic Insourcing: Getting the Most from the Best. *Training & Development*. 57-60.
- Agada, J. (1996). Outsourcing of Corporate Information Services - Implications for Redesigning Corporate Library Services. *International Information & Library Review*. 28(2), 157-176.
- Agada, J. (1997). Information Counseling and the Outsourcing Challenge to Corporate Librarianship. *College & Research Libraries*. 58(4), 338-347.
- Ahmadi, M., Helms, M. M. & Ross, T. J. (2001). The Determinants of Outsourcing Electronic Billing: An Empirical Study in the United States. *International Journal of Management*. 18(4), 509-514.
- Alexander, M. & Young, D. (1996). Strategic outsourcing. *Long Range Planning*. 29(1), 116-119.
- Alguire, M. S., Frear, C. R. & Metcalf, L. E. (1994). An examination of the determinants of global sourcing strategy. *Journal of Business & Industrial Marketing*. 9, 62-74.
- Allen, D., Kern, T. & Mattison, D. (2002). Culture, power and politics in ICT outsourcing in higher education institutions. *European Journal of Information Systems*. 11(2), 159.
- Allerton, H. (1996). Outsourcing made easier. *Training & Development*. 50(11), 8-10.
- Altinkemer, K., A., C. & R., G. (1994). Information Systems Outsourcing - Issues and Evidence. *International Journal of Information Management*. 14(4), 252-268.
- Anderton, B. & Brenton, P. (1999). Outsourcing and Low-Skilled Workers in the UK. *Bulletin of Economic Research*. 51(4), 267-283.
- Ang, S. & Cummings, L. L. (1997). Strategic Response to Institutional Influences on Information Systems Outsourcing. *Organization Science: A Journal of the Institute of Management Sciences*. 8(3), 235-256.
- Antonucci, Y. L. & Lordi, F. C. (1998). The pros and cons of IT outsourcing. *Journal of Accountancy*. 185(6), 26-31.
- Apte, S. M., Sobol, M. G., Hanaoka, S., Shimada, T., Saarinen, T., Salmela, T. & Vepsäläinen, A. P. J. (1997). IS outsourcing practices in the USA, Japan and Finland: a comparative study. *Journal of Information Technology*. 12(4), 289-304.
- Arnett, K. P. & Jones, M. C. (1994). Firms that choose outsourcing: A profile. *Information & Management*. 26(4), 179-188.
- Ashmore, C. (1995). The outsourcing solution to inter-networking. *Engineering Management Journal*. 5(6), 249-252.
- Baden-Fuller, C., Targett, D. & Hunt, B. (2000). Outsourcing to Outmanoeuvre: Outsourcing Redefines Competitive Strategy and Structure. *European Management Journal*. 18(3), 285-295.
- Baldwin, L. P., Irani, Z. & Love, P. E. D. (2001). Outsourcing information systems: Drawing lessons from a banking case study. *European Journal of Information Systems*. 10(1), 15.
- Barrar, P., Wood, D. & Jones, J. (2002). The efficiency of accounting service provision. *Business Process Management Journal*. 8(3), 195-217.
- Bartell, S. M. (1998). Information Systems Outsourcing: A Literature Review and Agenda for Research. *International Journal of Organization Theory & Behavior*. 1(1), 17-44.
- Barthelemy, J. (2001a). The hidden costs of IT outsourcing. *Sloan Management Review*. 42(3), 60-69.
- Barthelemy, J. (2001b). The Hidden Costs of IT Outsourcing. *MIT Sloan Management Review*. 42(3), 60-69.

- Barthelemy, J. & Adsit, D. (2003a). The seven deadly sins of outsourcing. *Academy of Management Executive*. 17(2), 87-100.
- Barthelemy, J. & Adsit, D. (2003b). The seven deadly sins of outsourcing. *Academy of Management Executive*. 17(2), 87 - 100.
- Barthelemy, J. & Geyer, D. (2001). IT outsourcing: Evidence from France and Germany. *European Management Journal*. 19(2), 195.
- Bazinet, C. G., Kahn, S. A. & Smith, S. J. (1998). Measuring the value of outsourcing. *Best's Review*. 98(12), 97-100.
- Beaumont, N. & Costa, C. (2002). Information technology outsourcing in Australia. *Information Resources Management Journal*. 15(3), 14-31.
- Beaumont, N. B. & Sohal, A. (2004). Outsourcing in Australia. *International Journal of Operations and Production Management*.
- Behara, R. S. & Gundersen, D. E. (1995). Trends in information systems outsourcing. *International Journal of Purchasing & Materials Management*. 31(2), 45-51.
- Benamati, J. & Rajkumar, T. M. (2002). The application development outsourcing decision: An application of the technology acceptance model. *The Journal of Computer Information Systems*. 42(Summer), 35-43.
- Benko, C. (1993). Outsourcing evaluation. *Information Systems Management*. 10(2), 45-50.
- Benson, J. & Ieronimo, N. (1996). Outsourcing decisions: Evidence from Australia-based enterprises. *International Labour Review*. 135(1), 59-73.
- Bettis, R. A., Bradley, S. P. & Hamel, G. (1992). Outsourcing and industrial decline. *Academy of Management Executive*. 6(1), 7-22.
- Bista, D., Yen, D. C., Hwang, H.-G. & Lin, B. (2002). Medical transcription outsourcing and internet-enabling services. *International Journal of Healthcare Technology & Management*. 4(5), 394.
- Blois, K. (2002). Norm development in outsourcing relationships. *Journal of Information Technology*. 17(1), 33-42.
- Blumberg, D. F. (1998). Strategic Assessment of outsourcing and downsizing in the service market. *Managing Service Quality*. 8(1), 5-18.
- Brochner, J., Adolfsson, P. & Johansson, M. (2002). Outsourcing facilities management in the process industry: A comparison of Swedish and UK patterns. *Journal of Facilities Management*. 1(3), 265-271.
- Bryce, D. J. & Useem, M. (1998). The Impact of Corporate Outsourcing on Company Value. *European Management Journal*. 16(6), 635-644.
- Buck-Lew, M. (1992). To outsource or not? *International Journal of Information Management*. 12(1), 3-20.
- Cachon, G. P. & Harker, P. T. (2002). Competition and outsourcing with scale economies. *Management Science*. 48(10), 1314.
- Campbell, J. D. (1995). Outsourcing in maintenance management A valid alternative to self-provision. *Journal of Quality in Maintenance Engineering*. 01(3), 18.
- Canez, L. E., Platts, K. W. & Probert, D. R. (2000). Developing a framework for make-or-buy decisions. *International Journal of Operations & Production Management*. 20(11), 1313-1330.
- Cant, M. & Jeynes, L. (1998). What does outsourcing bring you that innovation cannot? How outsourcing is seen--and currently... *Total Quality Management*. 9(2/3), 193-201.

- Caputo, M. & Zirpoli, F. (2002). Supplier involvement in automotive component design: outsourcing strategies and supply chain management. *International Journal of Technology Management*. 23(1/2/3), 129-154.
- Chalos, P. & Sung, J. (1998). Outsourcing decisions and managerial incentives. *Decision Sciences*. 29(4), 901-920.
- Chaudhury, A. & Nam, K. (1995). Management of information systems outsourcing: A bidding perspective. *Journal of Management Information Systems*. 12(2), 131-159.
- Chen, Q. & Lin, B. (1998). Global outsourcing and its managerial implications. *Human Systems Management*. 17(2), 109-114.
- Chen, Y.-C. & Perry, J. (2003). Outsourcing for E-Government. *Public Performance & Management Review*. 26(4), 404-421.
- Cheon, M. J., Grover, V. & Teng, J. T. C. (1995). Theoretical perspectives on the outsourcing of information systems. *Journal of Information Technology*. 10(4), 209-219.
- Choudhury, V. & Sabherwal, R. (2003). Portfolios of Control in Outsourced Software Development Projects. *Information Systems Research*. 14(3), 291-314.
- Choy, K. L., Lee, W. B. & Lo, V. (2003). An intelligent supplier relationship management system for selecting and benchmarking suppliers. *International Journal of Technology Management*. 26(7), 717-740.
- Clark, J. (1998). Outsourcing IT. *Manufacturing Systems*. 16(9), 22.
- Clark, T. D. J., Zmud, R. W. & McCray, G. E. (1995). The outsourcing of information services: transforming the nature of business in the information industry. *Journal of Information Technology*. 10(4), 221-237.
- Coase, R. H. (1937). The nature of the firm. *Economica N. S.* 4, 386-405.
- Collins, J. S. & Millen, R. A. (1995). Information Systems Outsourcing by Large American Industrial Firms: Choices and Impacts. *Information Resources Management Journal*. 8(1), 5-13.
- Corbett, M. F. (1994). Outsourcing and the new IT executive. *Information Systems Management*. 11(4), 19-22.
- Costa, C. (2001). Information technology outsourcing in Australia: A literature review. *Information Management & Computer Security*. 9(5), 213-224.
- Cronk, J. & Sharp, J. (1995). A framework for deciding what to outsource in information technology. *Journal of Information Technology*. 10(4), 259-267.
- Cross, J. (1995). IT Outsourcing: British Petroleum's Competitive Approach. *Harvard Business Review*. 73(3), 94-102.
- Currie, W. (2000). The supply-side of IT outsourcing: the trend towards mergers, acquisitions and joint ventures. *International Journal of Physical Distribution & Logistics Management*. 30(3/4), 238-254.
- Currie, W. L. (1998). Using multiple suppliers to mitigate the risk of IT outsourcing at ICI and Wessex Water. *Journal of Information Technology*. 13(3), 169-180.
- Currie, W. L. (2003). A knowledge-based risk assessment framework for evaluating web-enabled application outsourcing projects. *International Journal of Project Management*. 21(3), 207-217.
- Currie, W. L. & Seltsikas, P. (2001). Exploring the supply-side of IT outsourcing: evaluating the emerging role of application service.... *European Journal of Information Systems*. 10(4), 123-134.
- Currie, W. L. & Willcocks, L. P. (1998). Analysing four types of IT sourcing decisions in the context of scale, client/supplier.... *Information Systems Journal*. 8(2), 119-143.

- D'Costa, A. P. (2002). Software outsourcing and development policy implications: an Indian perspective. *International Journal of Technology Management*. 24(7/8), 705-723.
- de Leeuw, B. J., de Wolf, P. v. d. & Bosch, F. A. J. (2003). The changing role of technology suppliers in the pharmaceutical industry: the case of drug delivery companies. *International Journal of Technology Management*. 25(3/4), 350-362.
- De Looff, L. A. (1995). Information systems outsourcing decision making: a framework, organizational theories and case studies. *Journal of Information Technology*. 10(4), 281-297.
- Deavers, K. L. (1997). Outsourcing: A corporate competitiveness strategy, not a search for low wages. *Journal of Labor Research*. 18(4), 503-519.
- Dedene, G. & De Vreese, J.-P. (1995). Realities of off-shore reengineering. *Software, IEEE*. 12(1), 35-45.
- Dekkers, R. (2000). Decision models for outsourcing and core competencies in manufacturing. *International Journal of Production Research*. 38(17), 4085-4096.
- DeRose, G. J. & McLaughlin, J. (1995). Outsourcing through partnerships. *Training & Development*. 49(10), 51-55.
- DiRomualdo, A. & Gurbaxani, V. (1998). Strategic intent for IT outsourcing. *Sloan Management Review*. 39(4), 67-80.
- Domberger, S. (2002). Examining the Magnitude and Sources of Cost Savings Associated With Outsourcing. *Public Performance & Management Review*. 26(2), 148-168.
- Domberger, S., Fernandez, P. & Fiebig, D. G. (2000). Modelling the price, performance and contract characteristics of IT outsourcing. *Journal of Information Technology*. 15(2), 107-118.
- Downing, C. E., Field, J. M. & Ritzman, L. P. (2003). The Value of Outsourcing: A Field Study. *Information Systems Management*. 20(1), 86-93.
- Drucker, P. F. (2002). They're not employees, they're people. *Harvard Business Review*. 80(2), 70.
- Due, R. T. (1992). The real costs of outsourcing. *Information Systems Management*. 9(1), 78-81.
- Earl, M. J. (1991). Outsourcing Information Services. *Public Money & Management*. 11(3), 17-21.
- Earl, M. J. (1996a). The risks of outsourcing IT. *Sloan Management Review*. 37(3), 26-32.
- Earl, M. J. (1996b). The risks of outsourcing IT. *MIT Sloan Management Review*. 37(3), 26-32.
- Ehie, I. C. (2001). Determinants of Success in Manufacturing Outsourcing Decisions: A Survey Study. *Production and Inventory Management Journal*. (First Quarter 2001), 31-39.
- Ekanayaka, Y., Currie, W. L. & Seltsikas, P. (2002). Delivering enterprise resource planning systems through application service providers. *Logistics Information Management*. 15(3), 192-203.
- Ekanayaka, Y., Currie, W. L. & Seltsikas, P. (2003). Evaluating application service providers. *Benchmarking: An International Journal*. 10(4), 343-354.
- Elfring, T. & Baven, G. (1994). Outsourcing technical services: Stages of development. *Long Range Planning*. 27(5), 42-51.
- Elitzur, R. W. A. K. P. (1999). Using game theory to analyze complex projects: The case of information systems outsourcing arrangements. *International Journal of Industrial Engineering: theory, applications and practice*. 6(2), 141-150.
- Elmuti, D. & Kathawala, Y. (2000). The effects of global outsourcing strategies on participants' attitudes and organizational effectiveness. *International Journal of Manpower*. 21(1/2), 112-128.

- Else, S. E. (2002). Strategic Sourcing and Federal Government Transformation. *Information Knowledge Systems Management*. 3(1), 31-52.
- Feenstra, R. C. & Hanson, G. H. (1996). Globalization, outsourcing, and wage inequality. *American Economic Review*. 86(2), 240-245.
- Fenn, C., Shooter, R. & Allan, K. (2002). IT Security Outsourcing: How Safe is Your IT Security? *Computer Law & Security Report*. 18(2), 109-111.
- Fernie, J. (1999). Outsourcing Distribution in U.K. Retailing. *Journal of Business Logistics*. 20(2), 83-95.
- Ferris, J. & Graddy, E. (1986). Contracting Out: For What? With Whom? *Public Administration Review*. 46(4), 332-344.
- Fill, C. & Visser, E. (2000). The outsourcing dilemma: A composite approach to the make or buy decision. *Management Decision*. 38(1/2), 43-50.
- Finlay, P. N. & King, R. M. (1999). IT sourcing: A research framework. *International Journal of Technology Management*. 17(1,2), 109-128.
- Fowler, A. & Jeffs, B. (1998). Examining information systems outsourcing: a case study from the United Kingdom. *Journal of Information Technology*. 13(2), 111-126.
- Foxman, N. (1994). Succeeding in outsourcing. *Information Systems Management*. 11(1), 77-80.
- Franceschini, F., Galetto, M., Pignatelli, A. & Varetto, M. (2003). Outsourcing: guidelines for a structured approach. *Benchmarking: An International Journal*. 10(3), 246-261.
- Freytag, P. V. & Kirk, L. (2003). Continuous strategic sourcing. *Journal of Purchasing & Supply Management*. 9(3), 135-150.
- Fulcher, J. (1998). Have it your way. *Manufacturing Systems*., A30-A42.
- Gainey, T. & W. Klaas, B. S. (2003). The Outsourcing of Training and Development: Factors Impacting Client Satisfaction. *Journal of Management*. 29(2), 207-229.
- Gerston, J. (1997). Outsourcing in client/server environments. *Information Systems Management*. 14(2), 74-81.
- Gilley, K. M. & Rasheed, A. (2000). Making More by Doing Less: An Analysis of Outsourcing and its Effects on Firm Performance. *Journal of Management*. 26(4), 763-790.
- Glagola, J. R. (2001). Outsourcing: Opportunities and challenges for corporate competitiveness -- Part 2. *Journal of Corporate Real Estate*. 3(3), 260-269.
- Glass, A. J. & Saggi, K. (2001). Innovation and wage effects of international outsourcing. *European Economic Review*. 45(1), 67-86.
- Goldsmith, R. F. (1994). Confidently outsourcing software development. *Journal of Systems Management*. 45(4), 12-17.
- Graham, M. & Scarborough, H. (1997). Information technology outsourcing by state governments in Australia. *Australian Journal of Public Administration*. 56(3), 30-39.
- Greaver, M. F. (1999). *Strategic outsourcing : a structured approach to outsourcing decisions and initiative*. New York, Amacom.
- Grover, V. & Cheon, M. J. (1996). The effect of service quality and partnership on the outsourcing of information systems functions. *Journal of Management Information Systems*. 12(4), 89-116.
- Grover, V. & Teng, J. T. C. (1993). The decision to outsource information systems functions. *Journal of Systems Management*. 44(11), 34-38.
- Grupe, F. H. (1997). Outsourcing the help desk function. *Information Systems Management*. 14(2), 15-22.

- Gupta, M. & Zhender, D. (1994). OUTSOURCING AND ITS IMPACT ON OPERATIONS STRATEGY. *Production & Inventory Management Journal*. 35(3), 70-76.
- Gupta, U. G. & Gupta, A. (1992a). Outsourcing the IS function. *Information Systems Management*. 9(3), 44-50.
- Gupta, U. G. & Gupta, A. (1992b). Outsourcing the IS Function: Is it Necessary for your organization? *Information Systems Management*. 9(3), 44-50.
- Hancox, M. & Hackney, R. (2000a). IT outsourcing: frameworks for conceptualizing practice and perception. *Information Systems Journal*. 10(3), 217-237.
- Hancox, M. & Hackney, R. (2000b). IT outsourcing: frameworks for conceptualizing practice and perception. *Information Systems Journal*. 10(3), 217 - 237.
- Harris, A., Giunipero, L. C. & Hult, G. T. M. (1998). Impact of organizational and contract flexibility on outsourcing contracts. *Industrial Marketing Management*. 27(5), 373-384.
- Heeks, R., Krishna, S., Nichol森, B. & Sahay, S. (2001). Synching or sinking: global software outsourcing relationships. *Software, IEEE*. 18(2), 54-60.
- Hirscheim, R. & Lacity, M. (2000). The myths and realities of Information Technology outsourcing. *Communications of the ACM*. 43(2), 99-107.
- Ho, V. T., Ang, S. & Straub, D. (2003). When Subordinates Become IT Contractors: Persistent Managerial Expectations in IT Outsourcing. *Information Systems Research*. 14(1), 66-86.
- Hohhof, B. (1998). Finding the wave: Shifts in the CI model. *Competitive Intelligence Review*. 9(1), 60-62.
- Hu, Q., Saunders, C. & Gebelt, M. (1997). Research report: Diffusion of information systems outsourcing: A reevaluation of influence sources. *Information Systems Research*. 8(3), 288-301.
- Huber, R. L. (1993). How Continental Bank outsourced its "crown jewels". *Harvard Business Review*. 71(1), 121-129.
- Incognito, J. D. (2002). Outsourcing: Ensuring survival with strategic global partners. *Journal of Facilities Management*. 1(1), 7-15.
- Insinga, R. C. (2000). Linking outsourcing to business strategy. *Academy of Management Executive*. 14(4), 58-70.
- Jennings, D. (1996). Outsourcing opportunities for financial services. *Long Range Planning*. 29(3), 393-402.
- Jonash, R. S. (1996). Strategic technology leveraging: Making outsourcing work for you. *Research Technology Management*. 39(2), 19-25.
- Jones, C. (1994). Evaluating software outsourcing options. *Information Systems Management*. 11(4), 28-33.
- Judenberg, J. (1994). Applications maintenance outsourcing. *Information Systems Management*. 11(4), 34-38.
- Juma'h, A. & H. Wood, D. (2003). The Price Sensitivity of Business Service Outsourcing Announcements by UK Companies. *International Journal of Information Technology & Decision Making*. 2(1), 161-180.
- Jurison, J. (1995). The role of risk and return in information technology outsourcing decisions. *Journal of Information Technology*. 10(4), 239-247.
- Kannan, V. R. & Tan, K. C. (2003). Attitudes of US and European managers to supplier selection and assessment and implications for business performance. *Benchmarking: An International Journal*. 10(5), 472-489.

- Karlsberg, J., Damsgaard, J. & Scheepers, R. (2003). A Taxonomy of Intranet Implementation Strategies: To Make or To Buy? *Journal of Global Information Management*. 11(3), 39-62.
- Kee, R. C. & Robbins, W. A. (2003). Public sector outsourcing: A modified decision model. *The Journal of Government Financial Management*. 52(2), 46-52.
- Kern, T. & Willcocks, L. (2000a). Contracts, Control and 'Presentation' in IT Outsourcing: Research in Thirteen UK Organisations. *Journal of Global Information Management*. 8(4), 15-27.
- Kern, T. & Willcocks, L. (2000b). Contracts, Control and 'Presentation' in IT Outsourcing: Research in Thirteen UK Organisations. *Journal of Global Information Management*. 8(4), 15 - 27.
- Kern, T. & Willcocks, L. (2002). Exploring relationships in information technology outsourcing: the interaction approach. *European Journal of Information Systems*. 11(1), 3-19.
- Kern, T., Willcocks, L. P. & van Heck, E. (2002). The Winner's Curse in IT Outsourcing: STRATEGIES FOR AVOIDING RELATIONAL TRAUMA. *California Management Review*. 44(2), 47-69.
- Kessler, I. & Coyle-Shapiro, J. (1999). Outsourcing and the employee perspective. *Human Resource Management Journal*. 9(2), 5-19.
- Khalfan, A. M. & Alshawaf, A. (2003). IS/IT outsourcing practices in the public health sector of Kuwait: a contingency approach. *Logistics Information Management*. 16(3/4), 215-228.
- Khosrowpour, M. & Subramanian, G. H. (1996). Managing information technology with outsourcing: An assessment of employee perceptions. *Journal of Applied Business Research*. 12(3), 85-96.
- Kiely, T. (1997). Business processes: Consider outsourcing. *Harvard Business Review*. 75(3), 11-12.
- Kim, B. (2003). Dynamic outsourcing to contract manufacturers with different capabilities of reducing the supply cost. *International Journal of Production Economics*. 86(1), 63-80.
- Kim, S. & Chung, Y.-S. (2003). Critical success factors for is outsourcing implementation from an interorganizational relationship perspective. *Journal of Computer Information Systems*. 43(4), 81-90.
- Kimzey, C. H. & Kurokawa, S. (2002). Technology outsourcing in the U.S. and Japan. *Research Technology Management*. 45(4), 36-42.
- King, W. R. (1994). Strategic outsourcing decisions. *Information Systems Management*. 11(4), 58-61.
- Kini, R. B. (2000). Information Systems Outsourcing Evaluation Strategy: A Precursor for Outsourcing. *International Journal of Management*. 17(1), 99-109.
- Klaas, B. S., Clendon, J. M. & Gainey, T. W. (1999). HR Outsourcing and Its Impact: The Role of Transaction Costs. *Personnel Psychology*. 52(1), 113-136.
- Klaas, B. S., McClendon, J. A. & Gainey, T. W. (2001). Outsourcing HR: The impact of organizational characteristics. *Human Resource Management*. 40(2), 125-138.
- Klepper, R. (1995). The management of partnering development in I/S outsourcing. *Journal of Information Technology*. 10(4), 248-257.
- Kliem, R. L. (1999). Managing the risks of outsourcing agreements. *Information Systems Management*. 16(3), 91-93.
- Knemeyer, A. M., Corsi, T. M. & Murphy, P. R. (2003). Logistics outsourcing relationships: Customer perspectives. *Journal of Business Logistics*. 24(1), 77.
- Kobitzsch, W., Rombach, D. & Feldmann, R. L. (2001). Outsourcing in India [software development]. *Software, IEEE*. 18(2), 78-86.

- Lacity, M. & Hirschheim, R. (1994). Realizing outsourcing expectations. *Information Systems Management*. 11(4), 7-18.
- Lacity, M. C. & Hirschheim, R. (1993). The information systems outsourcing bandwagon. *Sloan Management Review*. 35(1), 73-86.
- Lacity, M. C. & Hirschheim, R. (1996). Beyond the Information Systems Outsourcing Bandwagon - the Insourcing Response. *Journal of the American Society for Information Science* (Current Title: *Journal of American Society for Information Science and Technology*). 47(9), 720-722.
- Lacity, M. C. & Willcocks, L. P. (1996). The Value of Selective IT Sourcing. *Sloan Management Review*. 37(3), 13-25.
- Lacity, M. C. & Willcocks, L. P. (1998). An empirical investigation of information technology sourcing practices: Lessons from experience(n1). *MIS Quarterly*. 22(3), 363-408.
- Lacity, M. C. & Willcocks, L. P. (2000). Survey of IT outsourcing experiences in US and UK organizations. *Journal of Global Information Management*. 8(2), 5-23.
- Lacity, M. C., Willcocks, L. P. & Feeny, D. F. (1995). IT outsourcing: Maximize flexibility and control. *Harvard Business Review*. 73(3), 84-93.
- Lafferty, G. & Roan, A. (2000). Public sector outsourcing: implications for training and skills. *Employee Relations*. 22(1/2), 76-83.
- Laios, L. & Moschuris, S. (1999). An empirical investigation of outsourcing decisions. *Journal of Supply Chain Management: A Global Review of Purchasing & Supply*. 35(1), 33-41.
- Langfield-Smith, K. & Smith, D. (2003). Management control systems and trust in outsourcing relationships. *Management Accounting Research*. 14(3), 281-307.
- Lankford, W. M. & Parsa, F. (1999). Outsourcing: a primer. *Management Decision*. 37(3/4), 310-316.
- Laribee, J. F. & Michaels-Barr, L. (1994). Dealing with personnel concerns in outsourcing. *Journal of Systems Management*. 45(1), 6-11.
- Lau, R. S. M. & Hurley, C. N. (1997). Outsourcing through strategic alliances. *Production & Inventory Management Journal*. 38(2), 6-10.
- Lavelle, J. P. & Krumwiede, D. W. (2000). A privatization model for government outsourcing. *Production & Inventory Management Journal*. 41(2), 45-51.
- Leavy, B. (1996). Outsourcing strategy and a learning dilemma. *Production & Inventory Management Journal*. 37(4), 50-54.
- Leavy, B. (2001). Supply strategy - what to outsource and where. *Irish Marketing Review*. 14(2), 46-52.
- Lee, J.-N. (2001). The Impact of Knowledge Sharing, Organisational Capability and Partnership Quality on IS Outsourcing Success. *Information & Management*. 38(5), 323-335.
- Lee, J.-N., Huynh, M. Q., Kwok, R. C.-W. & Pi, S.-M. (2003). IT Outsourcing Evolution--Past, Present, and Future. *Communications of the ACM*. 46(5), 84-89.
- Lee, J.-N. & Kim, Y.-G. (1999). Effect of Partnership Quality on IS Outsourcing Success: Conceptual Framework and Empirical Validation. *Journal of Management Information Systems*. 15(4), 29-61.
- Lee, M. K. O. (1996). IT outsourcing contracts: Practical issues for management. *Industrial Management & Data Systems*. 96(1), 15-20.
- Leiblein, M. J., Reuer, J. J. & Dalsace, F. (2002). Do make or buy decision matter? The influence of organizational governance on technological performance. *Strategic Management Journal*. 23(9), 817.

- Leverly, M. (1998). Outsourcing maintenance-a question of strategy. *Engineering Management Journal*. 8(1), 34-40.
- Leverly, M. (2002). Making maintenance contracts perform. *Engineering Management Journal*. 12(2), 76-82.
- Levina, N. & Ross, J. W. (2003). From The Vendor's Perspective: Exploring The Value Proposition in Information Technology Outsourcing. *MIS Quarterly*. 27(3), 331-364.
- Lewis, E. (1999). Using the risk-remedy method to evaluate outsourcing tenders. *Journal of Information Technology*. 14(2), 203-211.
- Linder, J. C., Cole, M. I. & Jacobson, A. L. (2002). Business transformation through outsourcing. *Strategy & Leadership*. 30(4), 23-28.
- Loebbecke, C. & Jelassi, T. (1999). Business Strategies and IT Outsourcing: The Case of CompuNet AG. *European Management Journal*. 17(6), 615-624.
- Logan, M. S. (2000). Using agency theory to design successful outsourcing relationships. *International Journal of Logistics Management*. 11(2), 21-32.
- Loh, L. & Venkatraman, N. (1992). Determinants of Information Technology Outsourcing: A Cross-Sectional Analysis. *Journal of Management Information Systems*. 9(1), 7-24.
- Lonsdale, C. & Cox, A. (2000). The historical development of outsourcing: the latest fad? *Industrial Management & Data Systems*. 100(9), 444-450.
- Love, J. H. & Roper, S. (2001). Outsourcing in the innovation process: Locational and strategic determinants. *Papers in Regional Science*. 80(3), 317-336.
- Lyons, E. R. (2001). Towards global outsourcing: Leveraging value for an international portfolio. *Journal of Corporate Real Estate*. 3(4), 346-355.
- Maltz, A. & Sautter, E. T. (1995). Services outsourcing: marketing strategy and the internal competitor. *Journal of Strategic Marketing*. 3(4), 233-244.
- Mamaghani, F. (2000a). Selecting an Outsourcing Vendor for Information Systems. *International Journal of Management*. 17(3), 334-343.
- Mamaghani, F. (2000b). Selecting an Outsourcing Vendor for Information Systems. *International Journal of Management*. 17(3), 334 - 343.
- Manning, C. & Rodriguez, M. (1997). Which corporate real estate management functions should be outsourced? *Journal of Real Estate Research*. 14(3), 259-274.
- Martinsons, M. G. (1993). Outsourcing information systems: A strategic partnership with risks. *Long Range Planning*. 26(3), 18-25.
- McFarlan, F. W. & Nolan, R. L. (1995). How to manage an IT outsourcing alliance. *Sloan Management Review*. 36(2), 9-23.
- McFarlan, K. R. (1997). Outsourcing: Reading the fine print. *TMA Journal*. 17(3), 41-43.
- McGee, J. & Bonnici, T. A. S. (2002). Network industries in the new economy. *European Business Journal*. 14(3), 116-132.
- McIvor, R. (2000). Strategic Outsourcing: Lessons from a Systems Integrator. *Business Strategy Review*. 11(3), 41-50.
- McLaughlin, L. (2003). An eye on India: outsourcing debate continues. *Software, IEEE*. 20(3), 114-117.
- McLellan, K. & Beamish, P. (1994). The new frontier for information technology outsourcing: International banking. *European Management Journal*. 12(Jun), 210.
- McLellan, K., Marcolin, B. L. & Beamish, P. W. (1995). Financial and strategic motivations behind IS outsourcing. *Journal of Information Technology*. 10(4), 299-321.

- Meadows, C. J. (1996). Globalizing software development. *Journal of Global Information Management*. 4(1), 5-14.
- Meyer, N. D. (1994). A sensible approach to outsourcing. *Information Systems Management*. 11(4), 23-27.
- Michel, R. (1997). The big choice. *Manufacturing Systems*. 15(8), 10-11.
- Michell, V. & Fitzgerald, G. (1997). The IT outsourcing market-place: vendors and their selection. *Journal of Information Technology*. 12(3), 223-237.
- Mikkola, J. H. (2003). Modularity, component outsourcing, and inter-firm learning. *R & D Management*. 33(4), 439.
- Moody, P. E. (2001). Strategic purchasing remains an oxymoron. *MIT Sloan Management Review*. 42(2), 18.
- Mullin, R. (1996). Managing the outsourced enterprise. *Journal of Business Strategy*. 17(4), 28-36.
- Nam, K., Chaudhury, A. & Rao, H. R. (1995). A mixed integer model of bidding strategies for outsourcing. *European Journal of Operational Research*. 87(2), 257-283.
- Nam, K. & Rajagopalan, S. (1996). A two-level investigation of information systems outsourcing. (Cover story). *Communications of the ACM*. 39(7), 36-44.
- Nellore, R. & Soderquist, K. (2000). Strategic outsourcing through specifications. *Omega (Oxford)*. 28(5), 525-540.
- Ngwenyama, O. K. & Bryson, N. (1999). Making the information systems outsourcing decision: A transaction cost approach to analyzing... *European Journal of Operational Research*. 115(2), 351-367.
- Oder, N. (1997). Outsourcing model--or mistake? *Library Journal*. 122(5), 28.
- Ono, Y. (2003). Outsourcing business services and the role of central administrative offices. *Journal of Urban Economics*. 53(3), 377-395.
- Pagnoncelli, D. (1993). Managed outsourcing: A strategy for a competitive company in the 1990s. *Management Decision*. 31(7), 15-22.
- Palvia, P. C. (1995). A Dialectic View of Information Systems Outsourcing - Pros and Cons. *Information & Management*. 29(5), 265-275.
- Paraskevas, A. & Buhalis, D. (2002). Outsourcing IT for Small Hotels. *Cornell Hotel & Restaurant Administration Quarterly*. 43(2), 27-39.
- Peisch, R., Alvares, K., Kovner, A. R., Comerford, J., Puryear, R., Hovey, V., Chapman, T. & Pisano, G. P. (1995). When Outsourcing Goes Awry. *Harvard Business Review*. 73(3), 24-32.
- Peled, A. (2000). The politics of outsourcing: Bureaucrats, vendors, and public information technology (IT) projects. *Information Infrastructure and Policy*. 6(4), 209.
- Peled, A. (2001). Outsourcing and political power: Bureaucrats, consultants, vendors and public information technology. *Public Personnel Management*. 30(4), 495-514.
- Perry, W. & Devinney, S. (1997). Achieving quality outsourcing. *Information Systems Management*. 14(2), 23-26.
- Piachaud, B. S. (2002). Outsourcing in the pharmaceutical manufacturing process: an examination of the CRO experience. *Technovation*. 22(2), 81-90.
- Pinnington, A. & Woolcock, P. (1995). How Far is IS/IT Outsourcing Enabling New Organisational Structure and Competences? *International Journal of Information Management*. 15(5), 353-365.
- Pinnington, A. & Woolcock, P. (1997). The role of vendor companies in IS/IT outsourcing. *International Journal of Information Management*. 17(3), 199-210.

- Prager, J. (1994). Contracting out government services: Lessons from the private sector. *Public Administration Review*. 54(2), 176-184.
- Preston, D. & Brohman, K. (2002). Outsourcing opportunities for data warehousing business usage. *Logistics Information Management*. 15(3), 204-211.
- Pryor, G. (1995). Information Management in the Oil and Gas Sector - the New Credibility of Outsourcing. *Journal of Librarianship & Information Science*. 27(3), 131-136.
- Qu, Z. & Brocklehurst, M. (2003). What will it take for China to become a competitive force in offshore outsourcing? An analysis of the role of transaction costs in supplier selection. *Journal of Information Technology*. 18(1), 53-67.
- Quélin, B. & Duhamel, F. (2003). Bringing Together Strategic Outsourcing and Corporate Strategy:: Outsourcing Motives and Risks. *European Management Journal*. 21(5), 647.
- Quinn, J. B. (1999). Strategic outsourcing: leveraging knowledge capabilities. *MIT Sloan Management Review*. 40(4), 9-21.
- Quinn, J. B. (2000). Outsourcing innovation: The new engine of growth. *Sloan Management Review*. 41(4), 13-28.
- Quinn, J. B. & Hilmer, F. G. (1994a). Strategic Outsourcing. *Sloan Management Review*. 35(4), 43-55.
- Quinn, J. B. & Hilmer, F. G. (1994b). Strategic outsourcing. *Sloan Management Review*. 35(4), 43-55.
- Rabinovich, E., Windle, R., Dresner, M. & Corsi, T. (1999). Outsourcing of integrated logistics functions. *International Journal of Physical Distribution & Logistics Management*. 29(6), 353-374.
- Ramarapu, N. & Parzinger, M. J. (1997). Issues in foreign outsourcing. *Information Systems Management*. 14(2), 27-31.
- Richmond, W. B. & Seidmann, A. (1993). Software development outsourcing contract: Structure and business value. *Journal of Management Information Systems*. 10(1), 57-72.
- Richmond, W. B., Seidmann, A. & Whinston, A. B. (1992). Incomplete Contracting Issues in Information Systems Development Outsourcing. *Decision Support Systems*. 8(5), 459-477.
- Rimmer, S. (1998). Competitive Tendering and Outsourcing--Initiatives and Methods. *Australian Journal of Public Administration*. 57(4), 75-84.
- Roberts, K. (2003). What strategic investments should you make during a recession to gain competitive advantage in the recovery? *Strategy & Leadership*. 31(4), 31-39.
- Robinson, B. B. (2001). Bureaucratic Inefficiency: Failure to Capture the Efficiencies of Outsourcing. *Public Choice*. 107(3-4), 253-270.
- Rothstein, A. J. (1998). Outsourcing: An accelerating global trend in engineering. *Engineering Management Journal*. 10(1), 7-14.
- Saarinen, T. & Vepsalainen, A. P. J. (1994). Procurement strategies for information systems. *Journal of Management Information Systems*. 11(2), 187-208.
- Sabherwal, R. (1999). The role of trust in outsourced IS development projects. *Communications of the ACM*. 42(2), 80-86.
- Sabherwal, R. (2003). The evolution of coordination in outsourced software development projects: a comparison of client and vendor perspectives. *Information & Organization*. 13(3), 153-202.
- Salenger, D. (1997). Internet environment and outsourcing. *International Journal of Network Management*. 7(6), 300-304.

- Salopek, J. J. (1998). Outsourcing, insourcing, and in-between sourcing. *Training & Development*. 52(7), 51-55.
- Saunders, C. & Gebelt, M. Q. H. (1997). Achieving Success in Information Systems Outsourcing. *California Management Review*. 39(2), 63-79.
- Schneier, B. (2002). The case for outsourcing security. *Computer*. 35(4), 20-26.
- Sengupta, K. & Zviran, M. (1997). Measuring user satisfaction in an outsourcing environment. *IEEE Transactions on Engineering Management*. 44(4), 414-421.
- Shapiro, E. C. (1995). *Fad Surfing in the Boardroom*. Sydney, Harper Collins.
- Shepherd, A. (1999). Outsourcing IT in a Changing World. *European Management Journal*. 17(1), 64-84.
- Sherwood, J. (1997). Managing security for outsourcing contracts. *Computers & Security*. 16(7), 603-609.
- Siegel, G. B. (2000). Outsourcing personnel functions. *Public Personnel Management*. 29, 225-36.
- Silva, L. O. (2002). Outsourcing as an Improvisation: A Case Study in Latin America. *Information Society*. 18(2), 129-138.
- Sislian, E. & Satir, A. (2000). Strategic sourcing: A framework and a case study. *Journal of Supply Chain Management*. 36(3), 4-11.
- Slaughter, S. & Ang, S. (1996). Employment outsourcing in information systems. *Association for Computing Machinery. Communications of the ACM*. 39(7), 47-54.
- Smith, A. D. & Rupp, W. T. (2003). Application service providers: An application of the transaction cost model. *Information Management & Computer Security*. 11(1), 11.
- Smith, M. A. & Mitra, S. (1996). Offshore outsourcing of software development and maintenance. *Information & Management*. 31(3), 165-175.
- Smith, M. A., Mitra, S. & Narasimhan, S. (1998). Information systems outsourcing: A study of pre-event firm characteristics. *Journal of Management Information Systems*. 15(2), 61-93.
- Sobol, M. G. & Apte, U. (1995). Domestic and global outsourcing practices of America's most effective IS users. *Journal of Information Technology*. 10(4), 269-280.
- Sommer, R. A. (2003). Business process flexibility: a driver for outsourcing. *Industrial Management & Data Systems*. 103(3), 177-183.
- Steven, G. & R, V. A. (1996). A framework for evaluating the government contracting-out decision with an application to information technology. *Public Administration Review*. 56(6), 577-586.
- Strassmann, P. A. (1997). *The squandered computer : evaluating the business alignment of information technologies*. New Canaan, Conn., Information Economics.
- Takac, P. F. (1994). Outsourcing: A key to controlling escalating IT costs? *International Journal of Technology Management*. 9(2), 139-155.
- Tanenbaum, W. A. (2003). Revisiting Key Provisions in Software and Outsourcing Agreements. *Journal of Internet Law*. 6(9), 1-7.
- Tayles, M. & Drury, C. (2001). Moving from make/buy to strategic sourcing: The outsource decision process. *Long Range Planning*. 34(5), 605.
- Tayntor, C. B. (2001). *A Practical Guide To Staff Augmentation And Outsourcing*. *Information Systems Management*. 18(1), 84-91.
- Teng, J. T. C., Cheon, M. J. & Grover, V. (1995). Decisions to outsource information systems functions. *Decision Sciences*. 26(1), 75-103.
- Thornton, N. (1997). Developing business-led outsourcing contracts. *Engineering Management Journal*. 7(1), 21-26.

- Turner, M., Smith, A. & Smith, H. (2002). IT Outsourcing: The Challenge of Changing Technology in IT Outsourcing Agreements. *Computer Law & Security Report*. 18(3), 181-186.
- Tyler, G. (1997). Outsourcing: IT. In practice. *Supply Management*. 2(22), 32-33.
- Useem, M. & Harder, J. (2000). Leading Laterally in Company Outsourcing. *Sloan Management Review*. 41(2), 25-36.
- Venkatraman, N. (1997). Beyond Outsourcing: Managing IT Resources as a Value Center. *Sloan Management Review*. 38(3), 51-64.
- Vining, A. & Globerman, S. (1999). A Conceptual Framework for Understanding the Outsourcing Decision. *European Management Journal*. 17(6), 645-654.
- Wang, E. T. G. (2002). Transaction attributes and software outsourcing success: an empirical investigation of transaction cost theory. *Information Systems Journal*. 12(2), 153-181.
- Wang, E. T. G. & Barron, T. (1995). The Decision to Outsource IS Processing Under Internal Information Asymmetry and Conflicting Objectives. *Journal of Organizational Computing & Electronic Commerce*. 5(3), 219-253.
- Wang, E. T. G., T., B. & A., S. (1997). Contracting Structures for Custom Software Development - the Impacts of Informational Rents and Uncertainty on Internal Development and Outsourcing. *Management Science*. 43(12), 1726-1744.
- Webster, E. & Harding, G. (2001). Outsourcing Public Employment Services: The Australian Experience. *Australian Economic Review*. 34(2), 231-242.
- Welch, J. A. & Ranganathan Nayak, P. (1992). Strategic sourcing: a progressive approach to the make-or-buy decision. *Academy of Management Executive*. 6(1), 23-31.
- Wholey, D. R., Padman, R., Hamer, R. & Schwartz, S. (2001). Determinants of Information Technology Outsourcing among Health Maintenance Organizations. *Health Care Management Science*. 4(3), 229-239.
- Widener, S. K. & Selto, F. H. (1999). Management control systems and boundaries of the firm: Why do firms outsource internal auditing activities? *Journal of Management Accounting Research*. 11, 45-73.
- Willcocks, L. & Fitzgerald, G. (1995). Outsourcing IT: The strategic implications. *Long Range Planning*. 28(5), 59-70.
- Willcocks, L., Lacity, M. & Fitzgerald, G. (1995). Information technology outsourcing in Europe and the USA: Assessment issues. *International Journal of Information Management*. 15(Oct), 333-351.
- Willcocks, L. P. & Currie, W. L. (1997). Information technology in public services: Towards the contractual organization? *British Journal of Management*. 8(Special Issue), S107-S120.
- Willcocks, L. P., Fitzgerald, G. & Fenny, D. (1995). Outsourcing IT: The Strategic Implications. *Long Range Planning*. 28(5), 59-70.
- Willcocks, L. P. & Kern, T. (1998). IT outsourcing as strategic partnering: The case of the UK Inland Revenue. *European Journal of Information Systems*. 7(1), 29-45.
- Willcocks, L. P. & Lacity, M. C. (1995). Information Systems Outsourcing In Theory And Practice. *Journal of Information Technology*. 10(4), 203-207.
- Willcocks, L. P. & Lacity, M. C. (1999). IT outsourcing in insurance services: risk, creative contracting and business advantage. *Information Systems Journal*. 9(3), 163-180.
- Wilson, N. & Zhang, H. (2002). Do organisational routines in manufacturing inform contracting choices in distribution? *Management Decision*. 40(1/2), 50-57.
- Winder, M. (1994). Transitional outsourcing. *Information Systems Management*. 11(4), 65-68.

- Yang, C. & Huang, J.-B. (2000). A decision model for IS outsourcing. *International Journal of Information Management*. 20(3), 225.
- Zhao, L. (2001). Unionization, vertical markets, and the outsourcing of multinationals. *Journal of International Economics*. 55(1), 187.
- Zhu, Z., Hsu, K. & Lillie, J. (2001). Outsourcing - a strategic move: The process and the ingredients for success. *Management Decision*. 39(5/6), 373-378.
- Zirpoli, F. & Caputo, M. (2002). The nature of buyer-supplier relationships in co-design activities: The Italian auto industry case. *International Journal of Operations & Production Management*. 22(12), 1389.
- Zsidisin, G. A. (2003). Managerial perceptions of supply risk. *Journal of Supply Chain Management*. 39(1), 14.