



Radosław Malik

Collegium of Socio-Economics
Institute of International Studies
Warsaw School of Economics, Warsaw, Poland
rmalik@sgh.waw.pl

**Key location factors and the evolution of motives
for business service offshoring to Poland**

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Abstract

Aim/purpose – The aim of the research is to study key location factors and changes in motives for business service offshoring.

Design/methodology/approach – The empirical research was conducted on a sample of 200 managers employed in business service centers in Poland.

Findings – The results of the research confirm human capital as the most important basis for the location selection of business-service offshoring to Poland. The study has revealed that the pursuit of cost reduction is currently the most important motive for the relocation of business services to Poland. It has been shown that the motives for business service offshoring undergo evolution. The importance of salary arbitrage is diminishing, while other motives are becoming increasingly crucial. In the near future, efficiency improvement and service quality are expected to become more important than cost reduction, while innovation improvement is expected to grow at the fastest rate.

Research implications/limitations – In the global economy, the location of business services is becoming the subject of increasingly free choice. Transnational corporations transferring their business services implement various location strategies in search of specific advantages that reflect their expectations. The findings of the study could be extended to other transition economies.

Originality/value/contribution – It is one of a few empirical studies on the evolution of motives for business service offshoring worldwide and the first performed in Poland, which has become an important host location for business service offshoring in Europe.

Keywords: offshoring, business services, location factors, location decision, relocation.

JEL Classification: F200, F230.

1. Introduction

Business service relocation (offshoring) constitutes a major economic trend worldwide (Hutzschenreuter, Lewin, & Ressler, 2011) which undergoes a constant evolution. The Polish economy has been an outstanding host location in Europe for the international relocation of business services since the turn of XX and XXI century (Oshri & Van Uhm, 2012). It is generally accepted that the process influences a host economy (e.g., Polish economy) in a complex and overall positive way by boosting employment, increasing export and providing foreign investments among others (Lichniak & Godlewska-Majkowska, 2010). Thus, it is of paramount importance to broaden the understanding of the location factors¹ which are critical for the selection of a new location (country, region, city), as well as the motives which guide business entities, mainly transnational corporations, to the use of business service offshoring (Kolstad & Villanger, 2008). Based on the results of the literature review key location factors for business service offshoring to Poland have not been the subject of a scientific study so far. Moreover, motive evolution for business service offshoring have not been empirically studied in transition economies.

Thus, to advance the research on business service offshoring to Poland, key location factors and motive evolution constitute the primary aim of the analysis undertaken in this paper. The results of the analysis of the location factors for business service offshoring² considerably improve the understanding of the international competitiveness of the Polish economy. The results of the research into the evolution of the relocation motives provide valuable insight into the future expectations of offshoring entities. Due to the advancement of research in both fields it will be possible to support offshoring to Poland more effectively, with the application of well-crafted public economic policies at the national and regional level.

The article is structured in the following way: introduction, literature review, research methodology, research findings, discussion and conclusions. In order to provide greater clarity research findings were divided into two distinctive sections. Key location factors in business services transferred to Poland constitute the first part of the research findings. Evolution of motives for the relocation of business services to Poland constitutes the second section of the research findings.

¹ For the purposes of the article, it has been assumed that the location factors cover all characteristics of the host locations which influence directly or indirectly the choice of the location of conducting business activities, whereas positive feature of a given location are referred to as advantage.

² For the purposes of the article, it has been assumed that relocation, offshoring and transferring business services are synonyms. It is assumed that offshoring applies to international transfer of activities that includes entities of internal and external suppliers of business services, unless otherwise states in the text.

2. Literature review

The motives behind the choice of location as well as the conditions of transferring business services have already been subjected to economic research, nevertheless, there are no empirical analyses focused on business entities transferring such activity to Poland. The existing research focuses on the significance of various features of host location and motives of relocation. Attempts were made in scientific research at classifying the location factors taking into consideration, among others, the following groups: operating costs, quality of services, efficiency in providing solutions (Palvia, 2004); or infrastructure, business risk, public authorities' policy, human capital (Graf & Mudambi, 2005); or operating costs, human resources, business environment, cultural and geographical distance between home and host locations (Jensen & Pedersen, 2011). The analyses of the competitiveness of host activities developed by consulting companies frequently feature a division into three groups of advantages: financial attractiveness, quality and the availability of human capital resources and business environment (A.T. Kearney, 2014). It seems that the feature shared by scientific and business analyses is the consideration of human capital – its quality, acquisition cost, volume of resources – as the key determinant for the choice of host locations. Therefore, it may be expected that the advantages related to human capital resources are a significant condition of the international competitiveness of host economies in terms of business service offshoring. It is reasonable to assume that the location factors considered in the process of transferring business services to Poland also include the characteristics of human capital resources. At the same time, it is important to clarify what specific features of human capital are of outstanding importance for business service offshoring.

Nowadays, theoretical analyses of business activity offshoring, and business services in particular, point towards the possibility of conducting salary, knowledge and time arbitrage. This requirement relates to the growing opportunities to utilise the differences in the advantages of host locations concerning remuneration levels, knowledge and position in various time zones. The use of different variants of arbitrage allows a business entity to arrange its activities in a favourable manner (Zorska, 2012). The evolution of the research perspective in the analyses of offshoring motives is noticeable, from underlining the significance of costs reduction towards the consideration of more complex conditions such as, for instance: optimisation of business processes, focusing on key competences (Nasir, Abbott, & Fitzgerald, 2011) and increasing efficiency through a geographical clustering of activities and the specialisation of the business entities in given business services (Sako, 2006). The variety of relocation motives

and the diversity of location factors together with the growing internationalisation of the leading transnational corporations has driven some researchers to attempt to isolate portfolio approach to locations of MNC (Belderbos, Tong, & Wu, 2014) and location strategy as a significant dimension of transnational corporation analysis (Cantwell, 2009).

One of a few empirical studies of offshoring motives, based on a sample of Danish businesses, shows the evolution from the original motivation of cost reduction, through the pursuit of higher efficiency and quality improvement, towards the development of knowledge and innovativeness (Maskell, Pedersen, Petersen, & Dick-Nielsen, 2007). Similar conclusions were drawn from research concerning business services in which it was demonstrated that the evolution of motives continued from the reduction of costs and the improvement of efficiency towards more strategic advantages related to the development of quality and competitiveness (Tate, Ellram, Bals, & Hartmann, 2009). The above studies were only concerned with transferring business activities to external suppliers in overseas locations. It may be presumed that a similar evolution of motives applies also to the more diversified population of businesses offshoring their services to Poland.

3. Research methodology

The review of the literature and the growing economic importance of business service offshoring constituted the reasons for conducting empirical studies concerning the location factors and the evolution of the motives of transferring business services to Poland. The review of three meta-analyses of research concerning the relocation of business services (Gonzalez, Llopis, & Gasco, 2013; Lacity, Khan, Yan, & Willcocks, 2010; Schmeisser, 2013) proves that there is a small number of empirical studies exploring this subject and shows that the need for further analysis is grounded. Moreover, it shows that in empirical studies, case study research and analyses based on the existing datasets are the most common approaches. The limited availability of information concerning offshoring business services to Poland justified the use of a research questionnaire to collect new data. Although this research method is not the most common in studies of this subject it has been, nevertheless, used by some researchers in the analyses of offshoring (Dunning & Lundan, 1998; Westner & Strahringer, 2010). The operationalisation of research questions led to the preparation of a preliminary survey. To ensure clarity of the survey, six interviews with the members of researched population were conducted to obtain feedback on the

preliminary version on the questionnaire. Based on the findings the final research questionnaire was structured and the research was performed.

The empirical research was conducted in 2014 on a sample of 200 managers employed in entities specialising in providing business services transferred to Poland. The empirical research was part of a larger study dedicated to assessing the key location factors for business service offshoring to Poland, identifying basic motivations and their possible evolution as well as evaluating public policies towards business service offshoring to Poland. The assessment of public policies related to business service offshoring is excluded from the analyses in this paper. For the purpose of the research it has been assumed that managers are persons leading teams or projects or persons responsible for the transfer of business services to the host locations in Poland, employed by the offshored entities (in Poland) providing the transferred business services. In total, 58% of respondents described their primary responsibility as team management, 27.5% as responsible for project management and 14.5% in other roles related to the offshoring of business services. The knowledge concerning the studied phenomena is dispersed throughout the organisation. It has been assumed that the surveyed population, due to their professional responsibilities, has the information concerning the location factors and motives of offshoring services to Poland. The sample of 200 people reflects around 1.6% of the surveyed population estimated to be composed of 12.2 thousand people.

Due to difficulties in reaching the studied population and the impossibility of verifying the completeness of the sample, a sampling of strictly probabilistic nature was given up. Elements of stratified sampling were applied proportionally to the number of persons hired in the groups of lines of businesses engaged in offshoring business services to Poland. Based on this criterion, 46% of the respondents identified the primary operation area of their company as finance and banking, 18.5% as telecommunication and IT, 17.5% as manufacturing and energy, and 18% indicated other areas. Such an approach seems to be justified and has been applied in studies of non-typical populations. The study was conducted with the use of an online research questionnaire in two identical versions in Polish and English with the use of 5-point Likert-type scale.

4. Research findings

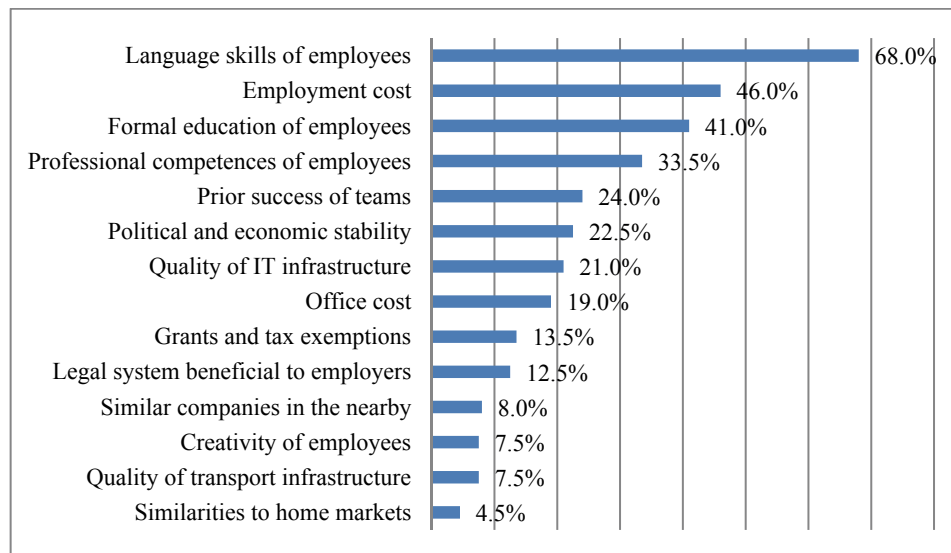
The undertaken research provided insight into two critical areas related to offshoring of business services to Poland. The first one was assessment of the key location factors valid for relocation of business services in the current work-

place of the respondents. The second one was the evolution of motives of transferring business services to Poland in the companies of research participants.

4.1. Key location factors in business services transferred to Poland

In the undertaken research 14 location factors were assessed on a scale from 5 – very important, to 1 – very unimportant. In order to isolate the key location factors the percentage of the respondents claiming the highest importance of a given factors is shown in the figure below.

Figure 1. Key location factors in transferring business services to Poland in the workplace of the respondents (only the results marked as 5 – very important are included)



Source: Author's research.

The analysis of the respondents' answers concerning the assessment of the significance of individual location factors in their workplaces, presented in Figure 1, confirms the fundamental role of conditions related to human capital resources. The first four with the highest percentage of answers (5 – very important) involve human capital resources, namely: command of foreign languages, employment costs, education of the employees, professional qualifications (Figure 1).

What is to be distinctive is that only factors related to human capital resources in the host locations were assessed by more than 25% of respondents as

very important which reinforces their meaning as key location factors for business service offshoring, as depicted in Figure 1. The analysis on the mean results of the answers confirmed the importance of the same factors with the highest ranks occupied by: Languages skills of employees – 4.7; Employment cost – 4.4; Formal education of employees – 4.2; Professional competences of employees – 4.0. Therefore, human capital turned out to be more important to transferring business services than business environment, both in terms of physical infrastructure (transport, information and communication infrastructure, cost of renting an office) and the institutional system (political stability, grants, tax exemptions, presence of similar businesses). It should be noted that the only location factor related to the cultural aspects of the location (similarity to the home market) turned out to be the least important in the opinion of the managers hired in business service centers, as shown in Figure 1, and cannot be considered a key location factor.

The results of the analysis of the location factors related to human capital resources demonstrate that the command of foreign languages is of primary importance, which seems to be a *sine qua non* condition for the offshoring of business services to the host locations, transferred from various host economies and provided for overseas customers. The significance of the costs of employment, which is even greater than the importance of education and the qualifications of the employees, seems to support the concept that salary arbitrage, and to a lesser extent knowledge arbitrage, play a key role in the offshoring of business services to Poland. This has been confirmed by the low assessment of the innovativeness of employees as one of the key location factors, which may indicate that the requirements for employees concerning their attitudes and soft skills are generally moderate. It seems that the result reflects the features of the business services transferred to Poland, covering activities of relative innovativeness and moderate value added, or indicates general standardisation and repetitiveness of business services.

Interesting results were provided by the assessment of the following factors: *prior success of the teams* and *grants and tax exemptions*. It seems that for some entities these two factors are of particular significance for the choice of location. This may be an indicator of searching for clearly defined advantages of the location and pursuit of particular location strategies. It may be assumed that for businesses which are intensively developing their existing activities in Poland, the assessment of the results achieved in relation to services transferred earlier is of utmost importance. The assessment of the achievements made so far may influence the decisions taken on the location of other business services. Besides, for some entities – perhaps those implementing their strategic goals related to

the reduction of costs or the improvement of efficiency – financial support in the form of public grants and subsidies is particularly relevant and can be regarded as key location factor. The analysis of the above data shows that businesses which transfer their business services to Poland seem to be looking for a variety of key advantages in the location, which implies that they are pursuing various location strategies.

4.2. Evolution of motives for the relocation of business services to Poland

One of the objectives of the study was to attempt to identify the direction of the evolution of motives that drive companies to relocate business services to Poland. In order to achieve this goal, the respondents were advised to provide assessment on current and expected future motives in their workplace. The 6 motives were assessed in the survey on a scale from 5 – very important, to 1 – very unimportant.

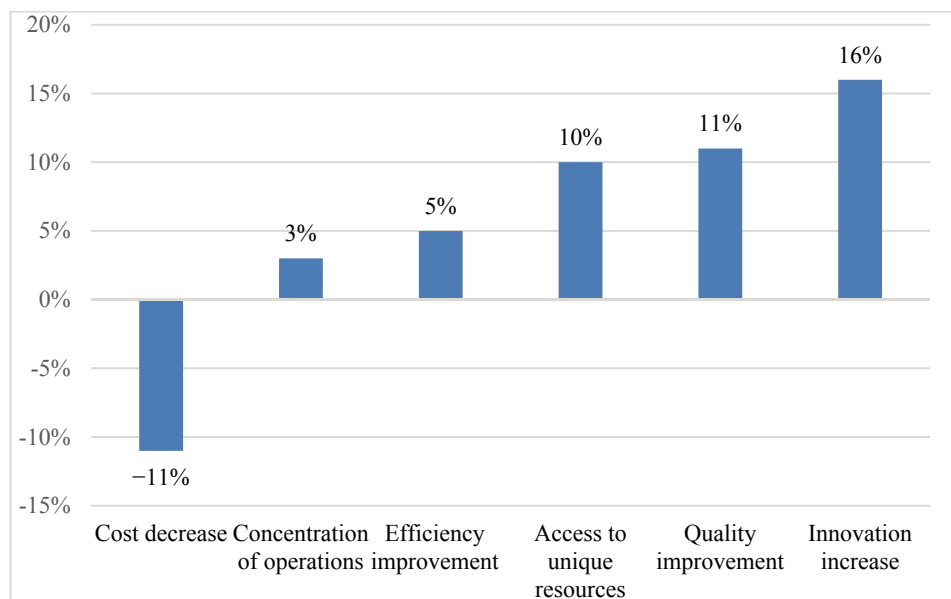
The results of the current motives of transferring business services in the workplace of respondents indicate that the efforts to reduce operating costs, with the mean score of 4.4, and the significant role of motives related to the improvement of efficiency, with the mean score 4.0, are of primary importance. They were followed by quality improvement – 3.7, concentration of operations – 3.5, access to unique resources – 3.1, and innovation increase – 3.1, mean score respectively. The importance of the motives related to costs and effectiveness is consistent with the results of the previous analysis of location factors. The results of the study are also consistent with the conclusions of theoretical studies which emphasise the role of salary arbitrage as a significant trend in the global offshoring of business services. Demonstrating the significant role of concentrating the activities as inspiration for the transfer of business services to Poland is an interesting result of the study. Concentrating the activities to one location received a similar average assessment to the improvement of the quality of services.

The distinctive role of the motives related to the concentration of activity may indicate a tendency to develop the existing business service centers and indirectly may show the considerable maturity of the sector of businesses specialising in providing business services transferred to Poland. The limited importance of increasing the innovativeness and accessing unique resources confirms the concepts emphasising the small share of advanced business services located in Poland, which is also consistent with the results of the study of location factors as analysed above.

From the perspective of the development of transferring business services to Poland it is important to analyse the directions of the changes of motives influencing the decisions of economic entities engaged in this process. In an attempt to analyse this topic, the questionnaire included a question about the anticipated motives in transferring business services in the perspective of 3 years. The intention of the study was to identify the directions of the changes, and not the specific time of their occurrence and a period of 3 years was used in other studies (Maskell et al., 2007). The results of the anticipated motives of transferring business services in the respondents' workplace showed significantly different landscape of motives importance with the improvement of efficiency – mean score 4.2 and quality improvement – mean score 4.1 assessed as the top motivations. They were followed by cost decrease – 3.9, concentration of operations – 3.6, innovation increase – 3.6 and access to unique resources – 3.4.

The results of these responses were compared to the motives which, in the opinion of managers, determined the present transfer of business services. The results of the analysis are shown in the figure below.

Figure 2. The expected change in motives regarding the transfer of business service to Poland in the near future in the workplace of the respondents – percentage change in mean results – the near future compared to the current



Source: Author's research.

According to the results of the analysis conducted on the basis of the indications of managers in business service centers in Poland, the direction of the changes in motives for offshoring will involve a decrease in the importance of reasons related directly to the reduction of costs and on increase in the importance of all other motivations as indicated in Figure 2. In the case of motives connected with increase of innovativeness, improvement of the quality of services, as well as access to unique resources, the percentage increase in their importance is higher than with other points, and is at least 10% as shown in Figure 2. The other motives, that is concentration of operation and efficiency improvement, despite the increase in their relevance, are expected to lag behind the above-mentioned trio. The results seem to be consistent with the conclusions of theoretical considerations which stress the possibility of an evolution from the motives related to costs and effectiveness towards the improvement of the quality of services and support of innovativeness as reasons for offshoring.

Changes in other motives for the offshoring of business services should also be noted. It may be surprising that the future significance of activity concentration is not escalating dynamically despite the considerable and increasing maturity of this market in Poland. The access to unique resources as a motive for transferring business services is viewed as the least important condition. Estimating to what extent this is a feature characteristic for transferring business services to Poland – or perhaps a more general trend to spread activities among greater number of location, for instance to minimise risks involved – requires further research.

5. Discussion

The results of the analysis of the location factors of business services transferred to Poland, based on the empirical research conducted on a sample of 200 managers employed in business service centers, confirmed the key importance of human capital resources as the determinant of the location choice. The results of the study of motives for transferring business services to Poland turned out to be consistent with the theoretical predictions concerning the significant role of salary arbitrage as an important motive for undertaking offshoring. The research results support the theoretical postulate of the evolution of motives for business service relocation. An important direction of change is the expected increase in the importance of improving the efficiency and the quality of business services as well as innovation improvement as inspiration for the offshoring of business services. In the near future the currently dominant theme of striving to reduce

the costs will become only one of several main reasons for offshoring and the choice of location. Although the search for advanced human capital resources characterised by high innovativeness and unique knowledge is not currently a leading cause of offshoring nor a criterion for the choice of location, in light of the results of the empirical research the importance of these aspects will grow in the future.

The results of the study of location factors and motives of transferring business services to Poland as the host location are consistent with the few existing studies of home economies as well as with theoretical predictions. By moving operations to Poland, transnational corporations seem to be, to some degree, looking for different advantages in location – but in most of cases, for those based on human capital resources. The variety of the priorities of the offshoring entities, as exhibited in the empirical study, may suggest that these entities pursue different location strategies. The significant market maturity of the business services transferred to Poland together with a strong desire to concentrate business activities in the nodes of global networks of transnational production corporations constitute a prognostic of further development of the transfer of business services to Poland.

6. Conclusions

The results of the study allow assessment of expectations with regard to host locations for transferred businesses services. The study indicated the key importance of advantages related to human capital as the grounds for business services offshoring. The result of the study may be used for analysis regarding state economic policy in respect of support for business services transfer through providing further enhancement to quality of human capital at host locations. Moreover, the anticipated evolution of the motives behind business services relocation to Poland, related more to the increased efficiency and high quality of supplied services than to the decline in the relative importance of cost reduction, may actually be interpreted as a sign indicating an increase of advanced business services offshoring. Furthermore, managers' expectations, regarding changes to the motives behind transfer of business services, are in line with actual trends of global offshoring transformation, where companies increasingly benefit from various advantages offered by foreign locations. It needs to be noted, however, that the anticipated trends may pose a challenge for managers focused on development of business service centers, due to necessary change of management

priorities from cost reduction to enhancement of efficiency and quality of provided services.

The results of this study are subject to some limitations. The empirical analysis of the study was based on online survey completed by the pool of managers employed by entities that supply business services relocated to Poland. Although motives behind relocation of services and selection of location are to some degree revealed to employees engaged in these processes, still the study performed only at the host location makes for significant limitation of analysis. The important extension of such analysis would include the study among managers employed in headquarters of companies seeking relocation. The in-depth analysis of motives and reasons behind the location choice might also be conducted as case study analysis for selected companies relocating business services. The focus on business entities operating on the same economy constitutes another significant limitation of performed study. Although Polish economy has been an important host location in Europe for the business service offshoring, analysis of other economies would allow a comparative study and enhance the significance of obtained results.

In the global economy, the location of economic activity – of business services in particular – is becoming the subject of increasingly free choice. Therefore, in the context of future research, the attempt made at identifying and analysing the location strategies of international business entities determining the aims and future decisions concerning the geographical configurations of their activities gains significant meaning. Another important research issue is the extent to which human capital resources in Poland comply with the evolving motives and needs of business entities looking for host locations to offshore business services to. The relation between human capital resources and the transfer of business services is complex and not limited to the search of international businesses for new attractive advantages in the locations. It is reasonable to study these relations in the context of the impact of the offshoring of services on the transformation of human capital resources in host economies, which so far has not been the subject of detailed analysis.

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