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The Outsourcing Theory: Approach, Decision and Corporate Social Responsibility

La Teoría de Outsourcing: Enfoque, Decisión y Responsabilidad Social Empresarial

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ABSTRACT

Purpose. The purpose of the research is to present, from the management field, an updated approach to Outsourcing theory and how this theory converges with sustainable approaches to corporate social responsibility, such as the Triple Button Line and the Stakeholders theory. The foregoing allows us to propose an updated and more up-to-date theoretical model, attached to the guidelines of the Oslo Manual and the objectives of sustainable development.

Methodology. The document was prepared through a review of specialized literature on outsourcing theory and theories related to sustainable development. Generating a theoretical discussion, providing a new updated and complete theoretical model regarding outsourcing.

Findings. The document allows to propose a new theoretical model that, in turn, helps managers in making decisions regarding the use of outsourcing and reduce uncertainty, regarding the appropriate and/or feasible scenarios for the acquisition of service.

Originality. The current literature document related to the theory of outsourcing and incorporates it with theories of sustainability and the environment, generating a broad and practical theoretical framework for managers and/or decision makers in the company.

Conclusions and limitations. The outsourcing theory must incorporate issues related to sustainability, such as Corporate Social Responsibility, and direct it to practical application in decision-making related to the service. The document is limited to theoretical issues, inviting to continue with its empirical validation in future investigations.

RESUMEN

Objetivo. El propósito de la investigación es presentar desde el área de la administración, un enfoque actualizado de la teoría del Outsourcing y la forma en que la teoría converge con los enfoques sustentables de la responsabilidad social empresarial, como el Triple Button Line y la teoría de los Stakeholders. Lo anterior permite proponer un modelo teórico actualizado y con mayor ajuste, apegado a los lineamientos del Manual de Oslo y los objetivos del desarrollo sostenible.

Metodología. El documento se elaboró por medio de una revisión de la literatura especializada en la teoría del outsourcing y las teorías relacionadas al desarrollo sustentable. Permitiendo generar una discusión teórica, aportando un nuevo modelo teórico actualizado y completo referente al outsourcing.

Hallazgos. El documento permite plantear un nuevo modelo teórico que, a su vez, ayude a los gerentes en la toma de decisiones referente al uso del outsourcing y disminuir la incertidumbre, respecto a los escenarios adecuados y/o factibles para la adquisición de dicho servicio.

Originalidad. El documento actualiza literatura relacionada con la teoría del outsourcing y la incorpora con teorías de la sustentabilidad y medio ambiente, permitiendo generar un marco teórico amplio y práctico para los gerentes y/o tomadores de decisiones en la empresa.

Conclusiones y limitaciones. La teoría del outsourcing debe de incorporar los temas relacionados a la sustentabilidad, como la Responsabilidad Social Empresarial y encaminarlo a la aplicación práctica en la toma de decisiones relacionadas al servicio, el documento se limita a cuestiones teóricas, invitando a continuar con su validación empírica en futuras investigaciones.

1. Introduction

The phenomenon of outsourcing is a trend in recent years, which has been an important part of administrative decisions in most companies worldwide. According to the International Labor Organization (ILO, 2020), outsourcing is when an organization transfers ownership of a business process to an external source. The key to this definition is the transfer of control aspect.

In addition to the above, the Ministry of Labor and Social Welfare (STPS, 2020), defines it as the use of resources outside the company to carry out activities traditionally carried out by internal personnel and resources. It is a management strategy through which a company delegates the execution of certain activities to highly specialized companies.

For its part, the Ministry of Economy (SE, 2019) refers to the hiring or long-term delegation of one or more non-critical processes for a business, to a more specialized supplier to achieve greater effectiveness that allows directing the best efforts. of a company to the neuralgic needs for the fulfillment of a mission.

From the foregoing, it can be understood that outsourcing is the method by which companies release some activity, which is not part of their main skills, to a specialized third party.

Central skills are understood as all those activities that form the core business of the company and in which there are competitive advantages over the competition. Where the outsourcing of related resources is generated, while the organization is dedicated exclusively to the reason or basic activity of its business, that is, products and services offered to a company by independent suppliers from anywhere in the world.

2. Outsourcing

Outsourcing is a practice that dates back to the beginning of the modern era, according to Fernandez (2016) this concept is not new, since many competitive companies applied it as a business strategy, since the beginning of the post-industrial era when competition began in global markets. After the Second World War, companies tried to concentrate on themselves in most of the activities, so as not to have to depend on suppliers. However, this strategy, which was initially effective, was becoming obsolete due to technological change. According to Eydieux (2022), the development of technology increased the competitiveness of the departments as did the independent agencies specialized in an area, adding their service capacity to accompany the growth strategy.

Likewise, Mirka (2018) highlights that the concept of outsourcing begins to gain credibility at the beginning of the '70s, focused, above all, on areas of technological information in companies, where the first companies to implement outsourcing models were giants. such as EDS, Arthur Andersen, Price Waterhouse, and others, for that reason, the phenomenon is a term created in 1980 to describe the growing trend of large companies that were transferring their information systems to suppliers, wherein 1998, outsourcing reached a figure of the global business of one hundred billion dollars.

2.1 Types of approaches

The phenomenon of outsourcing is not new given the problem of arbitration between internal and external resources, according to Quinn and Hilmer (1994) companies have always outsourced certain activities, however, the number of outsourcing operations has increased considerably in recent years. Two factors help explain this development, on the one hand, the need to create more shareholder value encourages companies to focus their resources on their core business by transferring more activities to specialized partners. On the other hand, as established by Desreumaux (1996), the appearance of qualified suppliers and the shortening of the life cycles of products and technologies lead companies to question whether certain activities that have been historically internalized should be kept internal. According to Khalatur et al. (2021), the result is therefore a redefinition of the boundaries between companies, as well as new requirements in terms of partner relationship management.

As Gilley and Rasheed (2010) pointed out, there is some confusion around the term "outsourcing" in the management literature, for some authors, outsourcing simply means entrusting an activity to a service provider instead of carrying it out internally. Other authors, such as Foss (1996) assume that subcontracting is defined more dynamically as the decision to subcontract an activity that was previously internalized, thus it is a form of vertical disintegration. In this perspective, outsourcing may involve a transfer of material and/or human resources to a service provider that replaces internal services, in this article, focuses on this particular type of outsourcing.

As mentioned by Anderson and Coughlan (2012) the issue of outsourcing is transversal and fits into several management disciplines, while researchers in strategic management have focused mainly on the motivations and the decision to outsource, those in business-to-business marketing see it as a type of customer-supplier relationship. Likewise, Xue et al. (2021) examine the modalities of its harmonious development and its consequences for client companies where finally,

management control researchers examine supplier control methods. The present work contributes to improving knowledge on the subject, it does not directly link the different aspects studied, that is, the motivations and the different methods of outsourcing management, it is limited to incorporating a broader vision that falls on the field of sustainability through corporate social responsibility.

In accordance with the above, this paper proposes an integrated outsourcing decision model based on an analysis of the theoretical literature. The article has three parts, the first part recalls the three main theoretical approaches to the decision to outsource (or not outsource) an activity, the second part reviews the two methods of managing an outsourcing relationship as presented in the literature, the third part suggests the most appropriate management methods according to the reasons that motivated the external contracting, where issues related to CSR are included.

As mentioned by Leiblein (2013) there is no unified conceptual framework to address the issue of the outsourcing decision, however, there are three main theoretical approaches that emerge from the research carried out in strategic management: the resources and skills approach, the opportunism approach and the flexibility approach.

2.2 Types of approach

We have found to describe, the following:

2.2.1 The "resources and capabilities" approach

This approach is based on the premise that a company does not necessarily have all the resources and skills it needs to guarantee its sustainability. To compensate for this lack, there are three possibilities: develop these resources and skills internally (organic growth); buy a company that has these resources and skills (external growth), and resort to outsourcing.

Authors such as Quinn and Hilmer, (1994) state that outsourcing is often quick access to resources and skills not available internally, since we don't really have an option for accounting, for example, they are forced to use an external provider because you don't have in-house skills and this saves time and therefore money. In addition, the use of vendors or specialized service providers can facilitate cost reduction and improve service quality.

The resources and skills approach also allows us to take into account the fundamental questions of competitive advantage and the core business, which is why Viswanathan et al. (2021) mentions

that the outsourcing of activities contributed significantly to competitive advantage, allowing the company to focus on its core business and increase its overall performance.

2.2.2 The "opportunism" approach

This approach emphasizes the risks of opportunistic behavior that can be anticipated or observed in certain outsourcing relationships, which is why Williamson (1985) argues that the main factor that probably encourages the appearance of such behaviors is the situation of asymmetric dependency in relation to the "small number" of providers. A situation of unfavorable asymmetric dependency can exist from the beginning of an outsourcing relationship, but can also appear after it has started, especially when the partners are forced to make specific investments. In this case, the company is highly dependent on the few potential service providers who may be opportunistic. This risk increases when new needs arise, if they are not foreseen in the initial contract, the company that hires outsourcing is at the mercy of its service provider.

Due to the above, the opportunism approach also allows addressing issues related to the uncertainty that characterizes the market, unlike vertical integration, according to Yang et al. (2022) is based on a hierarchical relationship, outsourcing is not suitable for situations of uncertainty that lead to the expression of opportunistic behavior.

2.2.3 The "flexibility" approach

The "flexibility" approach according to Balakrishnan and Wernerfelt (1986) suggests the existence of a positive relationship between uncertainty and outsourcing, in other words, high technical uncertainty, the risk of rapid asset obsolescence, and the need for large investments tend to favor the transfer of risks to third parties. These motivations largely explain the boom in IT outsourcing since the early 1990s, whereby market uncertainty, large investments in equipment with limited life cycles, and a willingness to work on the latest generation of devices or programs have led many companies to outsource their IT.

Similarly, Argyres and Liebeskind (2012) argue that the search for flexibility in situations where the impact of investments is difficult to assess in advance has led large pharmaceutical companies to outsource many external partners instead of investing in a limited number of internal projects. In more general terms, outsourcing provides flexibility because it allows the transformation of fixed

costs into variable costs, the uncertainty of demand explains the strong growth of the phenomenon in many sectors, and subcontracting makes it easier to face the ups and downs of the activity. Finally, it must be understood that the company must be established on a business model, in Mejía-Mejía-Trejo (2017) a large number of models proposed in the literature are identified, which, in turn, can be updated according to the current environment. and a great update is the incorporation of the topic of CSR.

3. Discussion

This section is divided into two parts, In the first part the positions related to outsourcing from the theory of strategic management are presented, showing the classic model of outsourcing decision, and in the second part, the positions belonging to the strategic management theory are presented. sustainability, through CSR, where the incorporation of CSR within the classic model is defined.

3.1. Strategy management in outsourcing

Management by control, according to Leiblein (2013) is the first way in which an outsourcing company influences the actions of a provider or service provider in the direction of their expectations. Inspired by the propositions of transaction cost theory, the authors often distinguish between two types of management by control: control by the market and bureaucratic control.

Market control is based on constant competition from external partners, the authorized service provider's offer is always compared with that of the market, in concrete terms, outsourcing companies regularly bid and the most competitive provider in terms of price, delivery times and quality wins the market. This management method is particularly suitable when the number of service providers or potential providers is high.

When providers are difficult to exchange, market control is inadequate, the possibility of competitive bidding is limited and the information obtained from the tenders does not give an idea of the real competitiveness of the service providers, therefore, it is preferable to manage outsourcing through bureaucratic control, this control method allows to recreate quasi-hierarchical relationships between the outsourcing company and its service providers, in this case, the control is based on a formal evaluation of the value creation processes. Even more, it must be necessary to avoid fake news to preserve factual information for the management board (Mejía-Trejo and Loza-Vega, 2021a).

According to Macneil (1980), the defenders of management by relativity and outsourcing relationships in their temporal dynamics, postulate that economic interest is not the only motivation for companies when they develop a relationship with a partner, unlike the approach of control, management by relationalism emphasizes the social ties between organizations and the historical and social context, the authors generally distinguish two methods associated with this type of management: relational standards and trust.

Likewise, Heide and John (1992) management by relational standards implies the development of common values and expectations shared by the partners, the implementation of these standards guarantees the exchange of information, the harmonious management of conflicts, the continuity of relationships, and greater flexibility, the development of relational standards requires constant interaction with the partner, it is a real investment, trust corresponds to the anticipation that the couple's expectations will not be disappointed and that their moral commitment will be sufficient. Trust management is not the option spontaneously favored by outsourcing companies since Donada and Nogatchewsky (2016) emphasize that they generally prefer to control their service providers, however, it is a particularly effective management method when control is difficult. Therefore, a decision to outsource results from the intersection of a certain number of motivations that places the company in a new management situation. On the one hand, it has to face risks of opportunism and a situation of dependency on foreign service providers or suppliers.

Outsourcing according to Leiblein (2013) can be motivated by the existence of a differential in resources and skills between the outsourcing company and the best service providers, two cases can be distinguished, when the difference in resources and skills is low, management by control is perfectly adequate. If the number of potential providers is sufficient, monitoring by the market is recommended, competition is sufficient to determine the best offer, otherwise bureaucratic control is more appropriate.

When the differential of resources and skills is strong, management by control is no longer adequate, in fact, market control does not allow determining the best offer. Bureaucratic control is not more suitable as it presupposes a clear expression of needs and a good ability to assess vendors or suppliers, when the resource and skills gap is strong outsourcing companies cannot write precise specifications, for that reason it becomes very difficult to implement bureaucratic control.

Given the difficulties of implementing management by control, management by relationalism becomes a necessity since relational standards and trust make it possible, in part, to reduce the

difference in resources and skills. More generally, sharing information and building long-term relationships help limit the perverse effects of a lack of resources and skills.

As established by Donada and Nogatchewsky (2016), when the risk of opportunism is very high, it is strongly recommended not to resort to outsourcing, however, it can also be motivated by a difference in resources and skills or a need for flexibility, in this case, the risk of opportunism is not always negligible.

The risk of opportunism depended largely on the number of potential providers, when this number is high, the service provider the designated provider is easy to replace, therefore, the risk of opportunism is low and management by the market is particularly suitable. In a "small number" situation, the authorized provider or service provider can behave opportunistically without fear of sanctions or breach of their contract, and management by the market becomes impossible. On the other hand, the management by the bureaucracy is not easy due to the resistance of the providers, when they are in a position of strength, they can block any trace of formal control of their clients, there is no reason to want to impose restrictions when you are in a position of strength, therefore, relationalism often facilitates conflict resolution between organizations.

Outsourcing allows you to gain flexibility by transforming fixed costs into variable costs, since the outsourcing company pays a remuneration corresponding to the only service to invest in people and equipment, when the need for flexibility is low and the outsourcing company is not in a situation of unfavorable dependence on a small number of external partners, market control is adequate. The competitive process provides all the necessary information for decision making and outsourcing makes it possible to avoid investing in equipment when it is only used for a certain time.

When the need for flexibility is strong and the outsourcing company is not in an unfavorable situation of dependency, management by bureaucratic control gives the best results. This management method allows the flexibility potential of suppliers to be constantly evaluated, to illustrate, Automakers and major players in the agri-food industry often measure the flexibility of their suppliers through bureaucratic control.

According to Donada and Nogatchewsky, (2016) less flexible service providers are offered improvement paths to follow when the outsourcing company is objectively in an asymmetric dependence on the small number of service providers or suppliers, but their requirement of flexibility is particularly high, management by relationalism is also adapted. Facilitated by

interpersonal relationships and respect for relational standards, trust makes it possible to go beyond the limits inherent to formal control. The following table summarizes the proposals made by the aforementioned authors. It brings together the three approaches to outsourcing decisions and the management methods that are implemented. (See **Table 1**).

Table 1. Conventional outsourcing decision model

Decision and administration measures for the use of Outsourcing							
Approaches used for outsourcing decision							
Relationship Management		Resource and skill differential		Risk of opportunism		Need flexibility	
		Low	High	Low	High	Low	High
	Control	Suitable	Not suitable	Suitable	Not suitable	Suitable	Suitable
Relationalism	Not suitable	Suitable	Not suitable	Suitable	Not suitable	Not suitable	

Source: Own

3.2. Corporate Social Responsibility

Previously, the main approaches and possible scenarios for the proposal related to decision-making in outsourcing were presented, lacking the social and sustainable approach that the company must incorporate, aligning its suppliers with the company's internal and external programs own company. According to Carroll (2021), the company must be consistent with its values and actions, delegating activities to third parties generates a commitment to keep suppliers monitored to activities that may harm a company or a certain sector of society.

Therefore, at the time the company develops its specific social responsibility policies and programs, they must consider the suppliers, in relation to generating a joint program, according to the specific activities and the relationship with the company, independently of the importance or size of the activities, since the company must make sure that all its relationships are generating good practices, no matter how little relationship there is between the company and the supplier. The final reports of Corporate Social Responsibility (CSR) have reached customers and society in general and despite the remarkable efforts to create a social good and advertise it, consumers and employees think that companies should be doing more for instance, to define the new customer decision-making styles for new normal (Mejía-Trejo and Espinoza-Mercado, 2021b).

Research from McKinsey (2019) and Barreyre (2017) highlights that there is indeed growth in CSR programs. The report also provides analysis showing that for CSR programs to be effective in creating impact and bottom-line results, Organizations should proactively build partnerships with outside groups.

This really shouldn't come as a surprise, corporations are already increasingly outsourcing their core business processes, and now they're also outsourcing critical aspects of their social impact projects. Previously, 28 global brands including Microsoft, PwC and Timberland took home Halo Awards from the Engage for Good conference in Chicago. All were recognized for their leadership in developing and scaling social impact programs that created lasting change while benefiting the company's bottom line, but none of these companies did it alone. While the award-winning programs were very different, they all shared one thing in common: they all received awards along with external partners who were instrumental in delivering their programs forever.

Microsoft's MySkills4Afrika program is just one such example that received a Halo Award for the best employee engagement program through skills-based volunteering, modeled after and in collaboration with the MovingWorlds Experteering platform. Outsourcing, of course, is not new to Microsoft, in the same way that Microsoft is not an expert in end-user installations or device manufacturing, and thus relies on partners and third-party electronics manufacturers to deliver its business proposition. full value, the MySkillsAfrika program relies on external support to share needed ideas and best practices.

With the MovingWorlds program, MySkills4Afrika invites Microsoft employees from around the world to travel across Africa and volunteer their talent and expertise to support startups, universities, the public sector, and small and medium-sized businesses working to build a promising future for Africans. MySkills4Afrika's Shared Value Promise enables skills to be transferred to organizations that need them most, to provide the volunteer with lifelong professional development experience, and to provide invaluable insights to Microsoft to learn more about some of its high-potential markets. For corporations looking to engage in social impact programs, the above examples can be used as outsourcing lessons from award-winning corporations. That said, it is important to note that if the MovingWorlds company were socially irresponsible, it would harm Microsoft's image, even if Microsoft managed CSR programs with high standards.

To contrast the success story of Microsoft and its provider MovingWorlds, the case of Nike, H&M and the Inditex group is exposed. According to The Guardian (2022), for more than 10 years the

problems of the fashion industry have been known regarding the working conditions in which the workers who belong to the maquiladoras, suppliers of companies such as Nike, H&M find themselves. and the Inditex group. For what companies have generated statements and commitments regarding improving these conditions, increasing supervision, however, the Workers' Rights Consortium has estimated that by 2022, more than 41 million pounds sterling have not been paid to workers. employees of these factories and that even the majority of workers earn less than half of the minimum wage, which makes the focus of attention focus on these corporations, evidencing their lack of commitment regarding the social responsibility they have as a company by bragging about their social programs as a brand, regardless of the bad practices of their providers.

Once the cases of success and failure are exposed, it is important to emphasize the importance of incorporating CSR supervision in companies contracted as outsourcing. The foregoing allows the contracting company, or buyer, to benefit from an outsourcing relationship since, in general terms, it will achieve a "greater functionality" than the one it had internally with "lower costs" in most cases, by virtue of the economy of scale obtained by the contracted companies. In these cases, the company is exclusively concerned with defining the functionality of the different areas of its organization, leaving the outsourcing company to deal with decisions of a technological nature, project management, implementation, administration and operation of the infrastructure, without forgetting in at all times the supervision of irresponsible or responsible practices that the supplier may carry out.

Said strategy must be clearly defined in a way that ensures that the process is governed by the company's outsourcing guidelines, it must be known by the employees involved in this process and supported by senior management, a strategy of this type allows knowing internal and external employees, as well as why and when to outsource. Another aspect to be defined is the type of relationship between the contracting company and the supplier, in this relationship there are two components: an interpersonal one that establishes how the responsible team within the company interacts with the supplier's team and the corporate component that defines the management-level interactions between both parties.

4. Theoretical implications

Once the discussion on the subject of outsourcing and the need to incorporate CSR has been developed, a proposal for a theoretical model is presented, which allows incorporating the risks and/or benefits that can be obtained from outsourcing. (See **Table 2**)

Table 2. Conventional decision model on outsourcing incorporating CSR

Decision and administration measures for the use of Outsourcing										
Approaches used for outsourcing decision										
Relationship Management		Resource and skill differential		Risk of opportunism		Need flexibility		CSR Approach		
		Low	High	Low	High	Low	Low	High	Low	
	Control	Suitable	Not suitable	Suitable	Not suitable	Suitable	Suitable	Suitable	Suitable	Suitable
	Relationalism	Not suitable	Suitable	Not suitable	Suitable	Not suitable	Not suitable	Not suitable	Not suitable	Not suitable

Source: Own elaboration.

According to **Table 2**, the importance of incorporating the CSR issue in the decision to hire outsourcing is identified, the most important variable is supervision, since it is what allows the company to take control of the activities carried out by the contracting company. Otherwise, where there is little or no supervision, focused more on relationships, it is difficult to supervise the activities of the company and, therefore, contracting the service is not suggested.

5. Practical implications

The model proposed in **Table 2** allows managers to make a better decision regarding the use of outsourcing, since said model was previously developed from the theory of strategic management, being limited to the current environment, where theories related to sustainable development have become relevant. This document emphasizes the importance of incorporating the outsourcing theory belonging to strategic management, together with the theories of sustainable development, such as those presented by Carroll (2021), Freeman et al. (2010), Elkington (2018), where the importance of incorporating CSR with a strategic part of the company and for the particular case of the study, to take into account in the decision to hire outsourcing is highlighted.

Likewise, it is important to establish the risks involved in the outsourcing process that go from being operational risks to strategic risks, operational risks affect more the efficiency of the company, strategic risks affect the direction, its culture, the shared information, among others.

others. CSR directly affects both aspects, which increases the relevance to take into account the hiring decision.

The main outsourcing risks are; not negotiating the right contract, the company may be left halfway through if the contractor fails, the level of dependence on external entities may increase, non-existent control over the contractor's personnel and/or increase in the cost of negotiating and monitoring the contract. By delegating a service to an external provider, companies are allowing it to realize how to take advantage of it and keep the profits, one of the most important risks of outsourcing is that the selected provider does not have the capabilities to comply with the objectives and standards that the company requires, such as the requirements on the subject of CSR.

6. Conclusion

The unprecedented development of outsourcing relationships raises many questions, what are the activities to outsource? What are the risks of outsourcing? How to maintain control of outsourced activities? outsourcing refers mainly to the decision to entrust the management of an activity to a service provider or an external provider, they do not seem to offer a sufficiently global vision to the professionals who manage daily outsourcing relationships. In this essay, we present a model that allows establishing the link between the decision criteria and the management methods of an outsourcing operation, the most appropriate modalities are suggested according to the criteria that have influenced the outsourcing decision, where the relevance of a decision does not seem capable of being evaluated apart from the modalities of its implementation.

Although each case in the company is different and unthinkable variables intervene, the current reality forces companies to be more careful with the activities of the suppliers to whom a certain activity is designated, since social pressure is increasingly and a bad practice of the supplier, in theory, would ruin the reputation of its client companies, which would be harmed by not previously having a program that links social development and, in turn, would allow monitoring the activities of the companies supplying goods. or services.

Hence the need for an "integrated" approach, the central argument focuses on justifying the outsourcing decision, since the procedures to monitor it must be guided, it is suggested that the management of outsourcing by control is well adapted to situations Where there are a large number of potential providers or service providers, in this case, neither the magnitude of the differential in resources and skills nor the magnitude of the need for flexibility have a decisive impact on the choice of the best management modality. When the number of potential providers or service

providers is limited, a wide gap in resources and skills, as well as a strong need for flexibility, complicates management by control and makes it necessary to resort to management by relationalism.

7. Research findings

As a result of the theoretical discussion previously developed, the importance of incorporating the issue of CSR within strategic management is highlighted, the foregoing is validated by Porter and Kramer (2019) where the importance of incorporating CSR is mentioned as part of the company's strategic decisions. On the other hand, for practical issues, this document offers a decision model, where the CSR phenomenon is incorporated, which allows managers to increase their level of analysis when generating a decision about hiring the service of outsourcing.

Finally, the scope of the document is the incorporation of CSR as a decision variable in a classic model, however, it is not the only variable that can be incorporated into the proposed model, inviting the incorporation of more elements in future research.

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