Journal of Applied Economic Sciences
Volume XIX, Fall, Issue 3(85)

Backsourcing As a New Trend Among Companies in the European Union

Piotr MISZTAL
https://orcid.org/0000-0003-2609-3439
Jan Kochanowski University in Kielce, Poland
piotr.misztal@ujk.edu.pl

Article's history:

Received 8th of July, 2024; *Received in revised form* 28th of July, 2024; *Accepted* 14th of August, 2024; *Available online*: 17th of August, 2024. *Published* as article in the Volume XIX, Fall, Issue 3(85), 2024.

Suggested citation:

Misztal, P. (2024). Backsourcing as a new trend among companies in the European Union. *Journal of Applied Economic Sciences*, Volume XIX, Fall, 3(85), 291 – 303. https://doi.org/10.57017/jaes.v19.3(85).05

Abstract

The global supply chain problem, intensified by events such as the Covid-19 pandemic, natural disasters, geopolitical tensions and trade disputes, has highlighted the need to reassess and reorganize logistics processes. One of the strategic options for enterprises is backsourcing, which enables increasing resilience, improving control and managing risk in response to the global crisis resulting in delays and significant interruptions in supply chains.

The aim of the study is therefore to present the essence, the most important determinants and advantages and disadvantages of the backsourcing process, with particular emphasis on the current experiences of European enterprises in this area. Backsourcing as a new trend among European companies can make it easier to understand the strategic adjustments and consequences associated with this business strategy. The conclusions obtained from such research can help companies, politicians and academics in making informed decisions and developing strategies in line with the current market characteristics and dynamics.

Keywords: backsourcing, insourcing, onshoring, European Union.

JEL Classification: D22, D23, D25.

Introduction

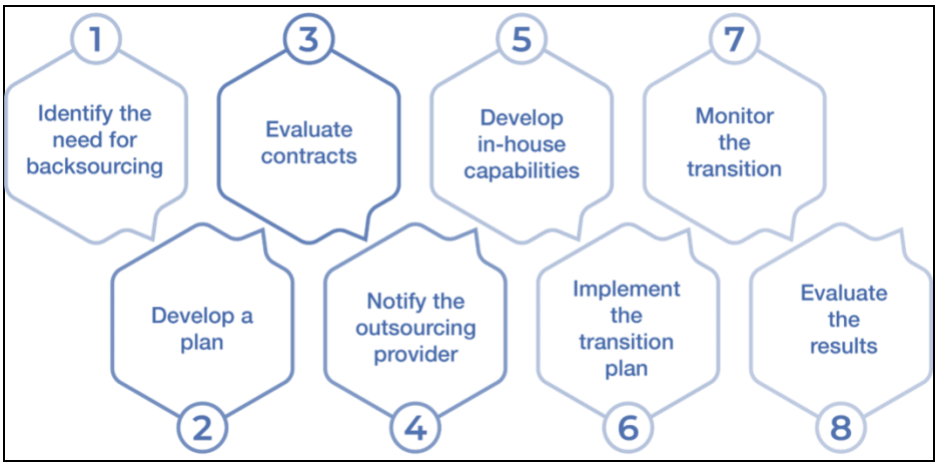
Backsourcing, also known as insourcing or onshoring, is the practice of returning some business operations or processes that were previously outsourced to external suppliers or outsourced back within the firm or to the home nation. This method entails using internal resources and competencies of the business to execute tasks or deliver services that were previously handled by other parties. Manufacturing, IT services, customer support, logistics, and other operations are examples of backsourcing (Barbieri, et al., 2018).

Therefore, the aim of the study is to present the essence, the most important determinants and advantages and disadvantages of the backsourcing process, with particular emphasis on the current experiences of European enterprises in this area. Backsourcing as a new trend among European companies can make it easier to understand the strategic adjustments and consequences associated with this business strategy.

The processes in the backsourcing process might vary based on the scenario and the aims of the firm. However, the following are some common steps that organizations may go through when launching a backsourcing initiative. The first step is to establish the requirement for backsourcing. Costs, quality, communication, cooperation, and other outsourcing-related concerns may all be considered. Once the need for backsourcing has been determined, the organization should create a clear strategy outlining the transition's goals, deadlines, resources, and stages. After that, the corporation should evaluate the outsourcing contracts to identify its rights and duties in terms of contract termination, asset transfer, and personnel retention. The corporation should also notify the outsourcing provider of its decision to backsource and commence contract termination and asset transfer talks (Lee et al., 2015).

What is more, the organization should build the competencies and resources needed to bring back the outsourced functions or services. This might include employing new employees, training existing employees, purchasing new equipment, or upgrading technology. Also, the transition strategy should be implemented, which may include moving assets, cancelling contracts, rehiring employees, and rearranging operations. The organization should regularly monitor the transition to verify that it is proceeding as planned and that any concerns or obstacles are handled as soon as possible. When the backsourcing process is over, the organization should assess the outcomes to see if the objectives were met and if any modifications or adjustments are required.

Figure1. Stages in backsourcing process



Source: Techslang (2023).

In transaction cost economics, backsourcing, also known as vertical integration, is based on the principle of reducing transaction costs between market and internal business transactions (Hilletofth. et al., 2019). The transaction cost theory developed by Williamson (1979) looks into the costs associated with exchanging goods, services, or assets between different organizations. In context of transaction cost theory, backsourcing is practice of a business bringing some services or procedures in-house that were previously handled by market transactions (outsourced to third parties). The goal of this decision is to lower total transaction costs, which consist of:

- Costs associated with searching for and gathering information about potential partners or suppliers to the market. Backsourcing can assist in reducing these costs by relying on internal expertise and experience.
- Costs associated with negotiating and creating contracts or agreements with outside suppliers are referred to as bargaining and negotiation costs. Internalizing the functions through backsourcing can aid in avoiding these costs.
- Costs associated with monitoring and enforcing compliance: The outlay for keeping an eye on external vendors to make sure they adhere to the terms and conditions of the contract. Backsourcing keeps the processes internal and under direct management, which lowers these costs.
- Costs related to investments that are particular to a particular transaction or relationship are known as asset specificity costs. Backsourcing reduces the risk of these costs by removing dependence on certain outside providers.
- Costs related to opportunism and hold-up mean expenses incurred because of the worry that a third party will take advantage of the firm's dependence on them or act opportunistically. By maintaining internal control over the operations, backsourcing can help lower these risks.

Backsourcing is frequently driven by an evaluation of transaction-specific criteria such as transaction frequency and unpredictability, asset specificity, and the capacity to contractually hedge against possible dangers. Backsourcing is regarded the preferred choice if the transaction cost of accessing the market (outsourcing) exceeds the transaction cost of doing the activity internally (backsourcing) [Gupta & Kotabe, 2015].

However, it is important to realize that backsourcing is not always the most efficient option. To establish the most effective backsourcing or outsourcing, transaction cost economics calls for a rigorous examination of the unique transaction, taking into account aspects such as uncertainty, asset specificity, and limited rationality (Benstead et al., 2017).

1. Advantages and Disadvantages of Backsourcing

Backsourcing, the practice of bringing previously outsourced corporate operations or processes back in-house, has its own set of benefits and drawbacks (Dachs et al., 2019). The table below succinctly summarizes how backsourcing can benefit organizations providing greater control, improved quality, enhanced security, and potential long-term cost savings, among other advantages.

Table 1. Advantages of backsourcing

Advantage	Explanation
Greater control and oversight	Backsourcing enables enterprises to maintain direct control over important tasks, ensuring that operations are in line with the organization's goals and quality standards.
Enhanced quality assurance	Bringing operations in-house allows firms to more effectively manage and enforce their intended quality standards, resulting in higher-quality goods or services.
Customization and flexibility	Backsourcing allows for customization of processes and services to match unique company requirements, allowing for rapid response to changing market demands and preferences.
Confidentiality and security	Backsourcing improves data security, confidentiality, and intellectual property protection for functions involving sensitive data or intellectual property.
Skill development and knowledge retention	Keeping operations in-house promotes employee skill development and preserves institutional knowledge inside the firm, resulting in a knowledgeable and talented staff.
Improved communication and collaboration	Backsourcing improves internal team communication, cooperation, and coordination, resulting in increased efficiency and production.
Strategic Alignment	Backsourcing allows businesses to align core activities with strategic goals, ensuring that these functions directly serve the company's long-term vision and purpose.
Potential cost savings in the long run	While an initial investment is required, backsourcing can result in cost savings in the long term through process optimization, effective resource usage, and less reliance on external providers.

Source: Barbieri et al. (2018)

Backsourcing also is related to potential disadvantages (Molléri & Casper, 2023). The most important of them are presented in the Table 2 below.

Table 2. Disadvantages of backsourcing

Disadvantage	Explanation
Higher initial investment and operating costs	Backsourcing sometimes necessitates a substantial initial investment in infrastructure, technology, labor training, and operational setup. These early expenses might be significant and have an influence on short-term financials.
Resource and skill gaps	Organizations may experience difficulties in locating or developing the appropriate skills and knowledge internally, which can result in backsourcing delays or inefficiencies.
Risks and liabilities	Bringing operations in-house entails accepting full responsibility for risks, compliance, legal responsibilities, and industry rules, which can be time-consuming.
Reduced focus on core competencies	Non-core function outsourcing may redirect company focus and resources away from key strengths, thereby impacting competitiveness and strategic ambitions.
Potential overcapacity or underutilization	Backsourcing without thorough planning may result in resource overcapacity or underutilization, resulting in inefficiencies and increased costs.
Lack of external expertise and innovation	Depending primarily on internal skills may restrict the organization's exposure to external knowledge and creative techniques.
Difficulty in scaling quickly	Backsourcing can make it difficult to scale operations rapidly, especially during periods of fast expansion or shifting market dynamics.

Source: Barbieri et al. (2018)

Before selecting whether to outsource certain services, every firm must carefully analyse the advantages and downsides, taking into account their individual industry, goals, financial status, and operational demands. To correspond with the organization's long-term objectives, successful backsourcing plans need a thorough review

2. Examples of Backsourcing in Different Industries

Backsourcing is bringing back in-house particular business operations or procedures that were previously handled outside (Ancarani, 2019). Following there are some examples of backsourcing in various industries and branches:

- IT Services and Support. An organization that had previously contracted with a third-party vendor for IT support decides to establish an internal IT department to manage all IT-related services, including software development, helpdesk support, and infrastructure upkeep.
- Manufacturing and Production. In an attempt to regain control over quality, lead times, and production costs, a company that had previously outsourced the manufacture of its products to outside facilities is bringing the process back in-house.
- Customer Service and Contact Centers. To gain more control over customer contacts and service quality, a company that had previously outsourced its customer service operations to a contact center provider decides to create its own internal customer service department.
- Logistics and Distribution. A company that had previously contracted with outside logistics companies to handle its shipping, warehousing, and distribution needs decides to establish an internal logistics department.
- Data analysis and business intelligence. After previously outsourcing data analysis and business intelligence activities to outside businesses, a corporation wants to establish an internal analytic team to study data, produce insights, and direct strategic choices.
- Marketing and Advertising. An organization that has previously contracted with outside companies to handle its marketing and advertising needs decides to create an internal marketing team to oversee campaigns, brand messaging, and marketing strategy.
- Software Development. In order to create and oversee software products internally, a technology company that had previously depended on outside software development companies established an internal software development team.
- Research and Development (R&D). In an attempt to gain more control over the medication development process, a company that had previously outsourced its R&D activities to outside research groups plans to bring R&D operations in-house.
- Finance and Accounting. To handle financial activities like payroll, bookkeeping, and financial reporting internally, a company that had previously outsourced its finance and accounting responsibilities chooses to establish an internal finance and accounting department.
- Training and Development. A company that has previously contracted with outside vendors for employee training and development decides to establish an internal training department to devise and implement training initiatives.

These illustrations demonstrate how businesses may decide to contract out particular tasks or procedures in order to gain more control, enhance quality, save expenses, boost productivity, and stay in line with their long-term objectives. The decision to outsource is impacted by the organization's long-term objectives, requirements, and unique circumstances (Kotabe & Murray, 2004).

3. Backsourcing Barriers

Backsourcing, or bringing some company operations or processes back in-house, can provide a number of obstacles and hurdles. These obstacles differ depending on the industry, organizational structure, and unique conditions (Cullen & Willcocks, 2003). Here are several frequent backsourcing roadblocks:

- Backsourcing may need a large upfront investment in technology, infrastructure, hiring personnel, onboarding, and process configuration. These initial costs could add up, especially for startups or smaller businesses.
- It may be challenging to get or build the necessary domestic experience and expertise to manage backsourced activities effectively. It is plausible that the necessary skill sets are not readily accessible within the organization. The efficient and effective use of resources to manage backsourced activities while maintaining focus on key competencies may be a challenge. Making sure all resources are used to their full potential without overloading existing teams is a constant problem.
- Switching from outsourcing to backsourcing may cause work flow disruptions that could lead to a brief drop in output or service standards.
- Backsourcing could be less flexible than outsourcing when it comes to scaling up or down in response to changes in demand. It could be challenging to quickly adjust resources to satisfy shifting business needs.

Employee and stakeholder resistance to change and organizational culture: Backsourcing changes may encounter resistance, particularly if they impact established positions, reporting lines, or company culture. Communication strategies and change management are critical to overcoming this challenge.

- The organization has more responsibility and accountability when it outsources. It might be challenging to manage these risks, legal issues, and regulatory compliance when it comes to backsourced operations.
- If there are contractual obligations or other time-sensitive factors related to the outsourced jobs, backsourcing may be challenging to execute in a short amount of time.
- The organization's technology and infrastructure may need significant upgrades or expenditures in order to support the backsourced services effectively.
- Even while backsourcing seems strategically beneficial, the competitive market environment and the need to cut costs and boost efficiency may discourage it.
- It could be difficult and time-consuming to integrate outsourced functions into the workflows, technologies, and procedures that are in place now.
- Trade regulations or currency fluctuations are examples of economic factors that might affect and perhaps impede the cost-benefit analysis of outsourcing.

A well-considered strategy, meticulous planning, efficient change management, investments in key talents, and a clear understanding of the long-term advantages of outsourcing are needed to overcome these obstacles (Akoka & Wattiau, 2024). Organizations must conduct thorough assessments and create accurate transition strategies in order to address these obstacles (de Backer & Flaig, 2017).

4. Backsourcing Trends in Europe

Several major trends in backsourcing have been noted among European firms. However, it is vital to recognize that patterns can shift over time and that internal and external factors in Europe might change. First and foremost, European firms are increasingly contemplating backsourcing to strengthen their supply chains (Dachs et al., 2019). The COVID-19 pandemic exposed weaknesses in global supply systems, prompting a reconsideration of manufacturing geography and a trend toward regional or local backsourcing to decrease supply chain risks.

It is usual to outsource strategic operations that are crucial to the company's core competencies rather than all services. Functions like as research and development, innovation, data analysis and cybersecurity are being moved in-house to maintain control, increase competitiveness, and protect intellectual property. Furthermore, as digital technologies evolve and data-driven decision-making becomes more important, firms are outsourcing IT-related jobs such as software development, data analysis, and AI expertise. Backsourcing these processes is seen as a way to speed up digital transformation projects and obtain more control over technological strategies. A trend toward hybrid models, in which firms combine backsourcing and strategic outsourcing, is also on the rise. Some companies retained critical services in-house while outsourcing non-critical or less specialized work, resulting in a flexible and balanced operational structure (Chernova & Chernova, 2020).

Several major factors for the backsourcing of business activities and processes may be identified based on the development plans used by the examined European firms. Among the most important factors are the process of global company restructuring, increased market demand, closeness of suppliers, stigmatization of manufacturing processes, and made in effect.

The table 3 below provides a detailed breakdown of the reasons why companies within the European Union decide to bring previously outsourced operations back in-house. The percentages represent the proportion of companies that identified each motive as a significant reason for backsourcing.

Table. 3. Backsourcing motives in the European Union companies (in %)

Reasons for backsourcing	Percentage of companies
Firm's global reorganization	31%
Customer demand increase	22%
Proximity to suppliers	20%
Automation of production process	19%
Made in effect, Business strategy	19%
Delivery time	17%
Poor quality of outsourced production, Quality control	15%
Know-how in the home country	14%

Reasons for backsourcing	Percentage of companies
Untapped production capacity	12%
Economic crisis	9%
Labour costs' gap reduction, Logistics costs	7%
Change in total costs of sourcing	6%

Source: Own calculations based on the European Reshoring Monitor (2023)

The decision to backsource operations within European Union companies is driven by a variety of strategic motives, each reflecting different aspects of business optimization and market responsiveness. The leading motive, identified by 31% of companies, is firm's global reorganization, indicating that backsourcing often forms part of a broader strategic realignment of global operations. This is followed by a 22% emphasis on increased customer demand, highlighting the need for closer control over production to meet rising market expectations. Proximity to suppliers, cited by 20% of companies, underscores the importance of streamlined supply chains and reduced lead times. Additionally, 19% of companies are motivated by the automation of production processes, leveraging technology to enhance efficiency and reduce labour costs, while another 19% focus on the "Made in" effect and aligning with business strategies to strengthen their brand identity. Delivery time reduction, important for 17% of companies, aims to bring production closer to end markets. Quality control concerns, leading 15% of companies to backsource, reflect the need to maintain high product standards. Utilizing know-how available in the home country and tapping into underutilized production capacity, identified by 14% and 12% of companies respectively, further exemplify the strategic benefits of backsourcing. Economic crises prompt 9% of companies to reassess their outsourcing strategies, while the narrowing labor cost gap and logistics costs influence 7% of firms. Finally, changes in the total costs of sourcing drive 6% of companies to reconsider their outsourcing arrangements. Collectively, these motives illustrate a complex interplay of factors that prompt companies to bring previously outsourced operations back in-house, aiming for improved control, efficiency, and alignment with strategic goals.

Based on the data presented in the Table 4 below, it can be concluded that backsourcing processes in the EU concern primarily the manufacturing industry, whose share in the total backsourcing process is nearly 90%. In second place in terms of share in the European backsourcing process is the information and communication industry, and in third place is mining and quarrying as well as financial and insurance activities.

Table 4. Share of industries and sectors in backsourcing in the European Union companies (in %)

Industries and sectors	Share
Manufacturing	88
Information and communication	3
Mining and quarrying	2
Financial and insurance activities	2
Agriculture, forestry and fishing	1
Professional, scientific and technical activities	1
Transporting and storage	1
Wholesale and retail trade	1
Administrative and support service activities	1

Source: Own calculations based on the European Reshoring Monitor (2023).

Many European Union companies are involved in the backsourcing process. Companies from Italy, France and Denmark show the greatest interest in this process. More than half of all backsourcing processes in Europe were carried out by companies from these countries.

Table 5. The importance of backsourcing in the European Union companies (in %)

Country of backsourcing	Share
Italy	26%
France	22%
Denmark	11%
Germany	9%
Sweden	9%
Finland	5%
Poland	4%
Netherlands	2%
Ireland	2%
Latvia	1%
Luxembourg	1%
Slovakia	1%
Romania	1%
Portugal	1%
Estonia	1%
Croatia	1%
Belgium	1%
Austria	1%
Hungary	1%

Source: Own calculations based on the European Reshoring Monitor (2023).

Some European Union governments adopt laws and incentives to encourage backsourcing (Brem & Voigt, 2009). These policies frequently attempt to promote domestic production, increase job creation, and improve economic self-sufficiency, particularly in essential industries (d'Estmael et al., 2020). Financial incentives (subsidies, tax breaks, loans, public equity participation, public procurement), innovation incentives (investment support), industrial incentives (industrial clusters), trade incentives (tariffs/quotas on imported inputs), and environmental incentives are some of the options available to countries to encourage companies to backsource their own activity from other countries (Essletzbichler, et al., 2021).

Nowadays, environmental sustainability is becoming an important issue in backsourcing choices in the EU. Companies are exploring backsourcing in order to minimize their carbon footprint by shortening supply chains and production processes, as well as complying with sustainable and environmentally friendly practices (d'Estmael et al., 2020).

Conclusion

The global supply chain issue has emphasized the need to rethink and restructure supply chain tactics, which has been compounded by events like as the Covid-19 epidemic, natural catastrophes, geopolitical difficulties, and trade disputes. Backsourcing is a strategy used by many businesses, including those in Europe. It is the transfer of an entity's processes or business activities that were previously performed as part of business activities by external service providers/suppliers to an internal, separate, and specialized organizational unit.

These characteristics show a shift in backsourcing strategy, driven by a confluence of economic, technical, geopolitical, and strategic considerations. When making backsourcing decisions, companies increasingly seek to find a balance between cost-effectiveness, quality control, risk reduction, and strategic alignment.

Different industries and departments frequently have different concerns and incentives for outsourcing certain tasks or processes. Backsourcing in automotive manufacture, for example, entails bringing car components, assemblies, or even complete automobiles back in-house to obtain greater quality control, eliminate supply chain risks, and exploit automation. Electronics companies outsource production to improve product quality, shorten time to market, and adapt faster to changing consumer expectations. Backsourcing software development is bringing software application development and maintenance in-house to offer more control, security, and alignment with business goals. To increase data security, compliance, and customer experience, financial institutions may outsource elements of their back-office operations, data analysis, or customer support.

These examples demonstrate how backsourcing may be tailored to meet the demands of diverse industries and sectors. Backsourcing decisions are impacted by variables such as a company's strategic objectives, changing market dynamics within each specialized industry, cost concerns, risk management, and technical improvements.

However, keep in mind that backsourcing is not always the right answer for every function or firm. Before selecting to outsource a certain service, examine factors such as cost, competence, market dynamics, and strategic concerns. To decide the best method for their individual circumstances, businesses must consider the advantages and downsides and undertake a comprehensive investigation.

Credit Authorship Contribution Statement

Piotr Misztal is the sole author of this research. He was responsible for all aspects of the study, including conceptualization, methodology, formal analysis, investigation, resource management, data curation, writing the original draft, reviewing and funding acquisition. All contributions to the research were made by Piotr Misztal, ensuring the study's integrity and quality.

Acknowledgments/Funding

The research was financed by the science funds of the Jan Kochanowski University in Kielce and by the National Center for Research and Development as part of the "Solidarity with scientists" competition (SzN/2/129/MDCDPECBPB/2022).

Conflict of Interest Statement

The author declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

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Appendix 1

Experience of European Companies in Backsourcing

Company name	Back sourced to	Outsourced to
Pewag	Austria	Italy
FNG group	Belgium	Netherlands
Smartphoto	Belgium	Netherlands
Continental Foods	Belgium	Sweden
Metal Produkt	Croatia	Austria
Metal Produkt	Croatia	Germany
Skako A/S	Denmark	France
Lissau A/S	Denmark	Lithuania
Premier Is - Mejerigaarden A/S	Denmark	Poland
Premier Is - Mejerigaarden A/S	Denmark	Slovenia
Premier Is - Mejerigaarden A/S	Denmark	Sweden
Premier Is - Mejerigaarden A/S	Denmark	Ireland
Premier Is - Mejerigaarden A/S	Denmark	Germany
Stouby Furniture A/S	Denmark	Lithuania
Hagens Fjedre A/S	Denmark	Poland
Multicut	Denmark	Lithuania
Kansas	Denmark	Sweden
Viking Genetics	Denmark	Finland
EWII	Denmark	Poland
Welltec	Denmark	Poland
Novo Nordisk	Denmark	Switzerland
Oxymat	Denmark	Slovakia
Cobham Satcom	Denmark	United States
Wendre	Estonia	Sweden
Wendre	Estonia	Finland
Põltsamaa Felix	Estonia	Latvia
Sandvik	Finland	China
Tikkurila	Finland	Denmark
Kemppi Oy	Finland	India
Pöyry	Finland	Poland
Sartorius Biohit Liquid Handling	Finland	China
Pole Bicycle Company	Finland	Taiwan
Outotec	Finland	Germany
Fazer	Finland	Poland
DAVA Foods Finland	Finland	Sweden
Saint-Gobain PAM	France	Germany
Arkopharma	France	Ireland
Arkopharma	France	Italy
Reitzel France	France	India
Bati-Rénov	France	Romania
Kiplay	France	Tunisia
BLM	France	
Jallatte	France	Tunisia
Monbento	France	China

Company name	Back sourced to	Outsourced to
Coyote	France	China
Debflex	France	China
Orientis Gourmet	France	Morocco
Sifrrap Requalification	France	China
Famoco	France	China
Airfoils Advanced Solutions	France	
Le coq sportif	France	Vietnam
Lucibel	France	China
Kapsys	France	China
Krys Group	France	Thailand
Deliled	France	China
Fly	France	China
Mauboussin	France	India
Safran	France	Singapore
Damart	France	Belgium
Carte Noire	France	Czech Republic
Hygena	France	United Kingdom
Mersen	France	Germany
Mersen	France	United Kingdom
Mersen	France	Italy
Renault	France	Spain
Manufacture Française des Pneumatiques Michelin	France	Germany
Profialis	France	Belgium
Danone	France	Italy
Renault	France	United Kingdom
Zodiac Nautic	France	China
Peugeot Scooters	France	China
Schaeffler Technologies AG & Co. KG	Germany	United Kingdom
Siteco Beleuchtungstechnik GmbH	Germany	Slovakia
Gust. Alberts GmbH & Co. KG	Germany	China
Gigaset AG	Germany	China
Electrostar GmbH	Germany	China
Cartronic	Germany	China
Deutsche Bank	Germany	United Kingdom
Deutsche Bank	Germany	United Kingdom
Siemens	Germany	Denmark
Deutsche Bahn	Germany	France
Adidas	Germany	China
Marklin	Germany	China
HeidelbergCement	Germany	Italy
Bosch Packaging Technology	Germany	United Kingdom
Vivechrom	Greece	Turkey
Marklin	Hungary	China
Deanta Global Publishing Services	Ireland	India
C&F Group	Ireland	Germany
C&C Group	Ireland	United Kingdom
OVS	Italy	

Company name	Back sourced to	Outsourced to
Steelco Spa	Italy	Germany
Steelco Spa	Italy	Austria
Lino Manfrotto + Co., S.p.A.	Italy	China
Jacuzzi Europe SPA	Italy	United States
Vimec Srl	Italy	China
Reno de Medici SPA	Italy	Germany
Angelini Beauty	Italy	Spain
Fastweb S.p.A.	Italy	Romania
Bomboogie	Italy	Bangladesh
Bomboogie	Italy	China
Azimut-Benetti Group	Italy	Turkey
Noonic	Italy	India
Diadora	Italy	China
FIVE - Fabbrica Italiana Veicoli Elettrici	Italy	China
Calzaturificio Maritan SpA	Italy	Moldova
Calzaturificio Maritan SpA	Italy	Romania
Benetton	Italy	
Natuzzi	Italy	China
Natuzzi	Italy	Romania
Martini & Rossi	Italy	Spain
Mango	Italy	India
Vittoria Assicurazioni	Italy	Netherlands
Unicredit	Italy	Austria
Esaote	Italy	Netherlands
Comital	Italy	Sweden
Iccab	Italy	China
Turolla	Italy	Slovakia
Falconeri	Italy	Romania
Safilo	Italy	China
Piquadro	Italy	China
Gta Moda	Italy	Romania
Ciak Roncato	Italy	China
Prada	Italy	China
Rossi	Italy	China
Artsana Group	Italy	India
Artsana Group	Italy	China
Nicos International	Italy	Bulgaria
Giorgio Armani	Italy	Switzerland
Rīgas Dzirnavnieks AS	Latvia	Estonia
Atlas Dynamics	Latvia	China
Docler Holding	Luxembourg	Italy
Unilever PLC	Netherlands	United Kingdom
Van Merksteijn International B.V.	Netherlands	Turkey
FrieslandCampina	Netherlands	Germany
Unilever	Netherlands	Poland
Lechpol	Poland	China
Baby Design Group	Poland	China

Company name	Back sourced to	Outsourced to
Track-Tec	Poland	Serbia
Can-Pack	Poland	Slovakia
Fideltronik	Poland	Sweden
Boryszew	Poland	Germany
Mepisurfaces	Portugal	France
Sonae MC	Portugal	China
Bitdefender	Romania	China
Palma Group, a.s.	Slovakia	Czech Republic
SWEP	Slovakia	Switzerland
Dicarcono	Spain	Netherlands
Go Voyages	Spain	France
La Brava Beer	Spain	Czech Republic
eDreams ODIGEO	Spain	Denmark
Pepe Jeans	Spain	France
Mango	Spain	China
Orbea	Spain	China
Berria Bike	Spain	Taiwan
Berria Bike	Spain	China
NBI Bearings Europe	Spain	China
Solservs Solutions & Services Europe	Sweden	China
Fine Scandinavia AB	Sweden	Vietnam
Volvo car	Sweden	China
Cycleurope AB	Sweden	France
TES	Sweden	Canada
Stille AB	Sweden	United States
Ewes Stålfjäder AB	Sweden	Serbia
Ymer Technology AB	Sweden	China
DinBox Sverige AB	Sweden	China
Orkla Foods Sweden	Sweden	Denmark
Polarica Wild Food	Sweden	Poland
SWEP	Sweden	Switzerland
Billerud Korsnäs	Sweden	Finland
Volvo	Sweden	United States
Estrella	Sweden	Norway

Source: The European Reshoring Monitor (2023)