

OUTSOURCE MANUFACTURING IN ACCOUNTING RECORDS

Katarzyna ŚWIETLA^{1*}, Joanna TOBOREK-MAZUR²

¹ Cracow University of Economics; kswietla@uek.krakow.pl; ORCID: 0000-0001-7796-9379

² Cracow University of Economics; toborekj@uek.krakow.pl; ORCID: 0000-0003-3639-3910

* Correspondence author

Purpose: Outsourcing is becoming an increasingly common source of utilizing the resources available in the economy, while improving their quality and reducing the necessary costs. The paper aims is to indicate the contemporary role of production outsourcing based on an attempt to define it and to present the accounting records of the obtained work results.

Methodology/Approach: The basic research methods used to verify the problem and the answers to the questions indicated by the authors were a query of literature, available scientific research in the field of outsourcing and an analysis of cases of using production outsourcing against the background of an analysis of their accounting treatment in selected entities.

Findings: The authors point to an ambiguous and debatable approach to recognizing in the books of account assets received by the service recipient from the service provider as goods or finished goods. Based on the analysis they tend to treat the elements created as a result of external services as finished goods.

Practical implications: Due to the multiplicity of different forms of outsourcing, as well as barriers to companies' ability to use it, the results of the research cannot be generalized to all manufacturing enterprises. The conclusions drawn by the authors suggest the need for further exploration of the indicated research field.

Originality: The contribution of the authors is the presentation of the legitimacy of outsource manufacturing and an attempt to organize the accounting treatment of the effects of external services provided by the contract manufacturer in the books of the outsourcing recipient.

Keywords: outsource manufacturing, outsourcing accounting records, finished goods, outsourcing problems.

Category of the paper: case study.

1. Introduction

Transnational integration of the modern economy is most often perceived in the context of observing the global flow of goods, services and investments. There has been a growing increase in this phenomenon for many years. Supply of services is strictly integrated with

human activity, beginning with agriculture to all the currently known branches of manufacturing (Bryson, Daniels, 2007, pp. 12-13). Currently, market competitiveness is of key importance which reflects the company's potential perceived through its resources, skills and abilities that provide an advantage over other companies operating in the same sector (Walczak, 2010, p. 5). In this respect there is also a departure from the previous simple division into goods and services in the economy replacing it with the concept of a bunch of benefits (Chase, Garwin, 1989).

It is a derivative of the evolution of new concepts of managing a business entity, where lean management and Business Process Reengineering currently play an important role. As a result of their implementation, the management, including production and distribution logistics, has become a challenge for enterprises, requiring more and more often the employment of specialized companies supporting activities in this area. As noted by J. Grabowska, a multi-directional view of the actions taken and the level of complexity of production processes as well as the constant pressure to reduce costs along with focusing on the key goals of the business entity (core business) require that all processes (activities, resources) be entrusted to specialized outsourcing providers (Grabowska, 2012, pp. 83-86). Therefore, as it follows from the above considerations, outsourcing means transferring the function previously performed by employees of a given enterprise to an external company, i.e. the so-called service provider, not directly related to the company, but specializing in a specific field.

It increases the quality of the business and often improves the image of the business entity. It also gives the opportunity to achieve the expected market competitiveness and the already indicated reduction of incurred costs. Thus, it favors the possibility of replacing labor by capital in some service sectors, which affects the growth of productivity itself (Greenfield, 1966, p. 115).

In this context, the paper aim is to indicate the method of recording production outsourcing in the accounting records, especially the one related to the transfer of manufacturing of products. The purpose will be achieved based on the answer to two questions: *What is outsource manufacturing?* and *How should the effect of outsource manufacturing be recorded in the context of an order to produce finished goods?*

The research was conducted based on a literature review, available scientific research in the field of outsourcing and an analysis of practical examples of the use of production outsourcing against the background of the analysis of their functioning in selected companies.

2. Literature review and research in the field of outsourcing

Outsourcing in the area of production and services allows to focus on the selected activity. The literature indicates numerous, often separate definitions of outsourcing. However,

it is crucial to indicate its undoubtedly positive impact on the activities conducted by outsourcing recipients and outsourcing providers (Toborek-Mazur, Partacz, 2022).

A review on outsourcing in the literature indicates that outsourcing is defined as a management concept that serves to achieve greater efficiency. It is associated with technological progress on the one hand, and on the other hand, with worldwide globalization tendencies, which clearly intensified in the second half of the 20th century. During this time, and more specifically in the 1970s, outsourcing emerged as an innovative management concept in the United States. Its main assumption was to convey mandatory, but not basic – from the point of view of the unit's activities and obligations, e.g. in the field of cleaning or property protection. Currently, it is slightly different and it concerns more complicated processes.

One of the outsourcing division criteria was proposed by D. Brown and S. Wilson (Brown, Wilson, 2005). The authors distinguished the outsourcing levels into: tactical, strategic and transformational outsourcing. This distinction is the basis for determining the difference in the service provider's involvement in the core activity as a distinguishing feature of a given type of outsourcing (Małkus, 2013, p. 52).

Moreover, Ch. L. Gay and J. Essinger pointed out that outsourcing considered from a strategic perspective is one of the most important and most beneficial business methodologies today, as it enables organizations of all types to fully use their capabilities and achieve optimal efficiency and flexibility in responding to customer needs (Gay, Essinger, 2002, p. 7).

Continuing the considerations, it should be emphasized that various types of outsourcing are mentioned in the literature, which is illustrated in Table 1.

Table 1.
Types of outsourcing

Classification Criteria	Type
The duration of the spin-off	<ul style="list-style-type: none"> • strategic outsourcing, • tactical outsourcing.
Area of separated functions	<ul style="list-style-type: none"> • outsourcing of core functions, • outsourcing of auxiliary functions, • outsourcing of managerial functions.
The purpose of the spin-off	<ul style="list-style-type: none"> • recovery outsourcing, • adaptive outsourcing, • developmental outsourcing.
The scope of spin-off	<ul style="list-style-type: none"> • total outsourcing, • partial outsourcing.
Accepted form of subordination after spin-off	<ul style="list-style-type: none"> • capital outsourcing, • contract outsourcing.
Spin-off area	<ul style="list-style-type: none"> • selected features, • selected processes, • functional areas.
Type of business activity	<ul style="list-style-type: none"> • production, • trade, • services.

Source: author's own studies based on (Świetla, 2014, p. 79).

J. Stigler presented the company's development path, which is based on functional internal differentiation, leading to specialization and then to fragmentation. As a result, he pointed out that along with the development of a business entity, the demand for production services increases, which in turn stimulates the development of external service providers providing these services (Stigler, 1956, pp. 187-188).

The success or failure of an outsourcing project depends on many factors such as: project size, duration, contract structure and the form of its management between stakeholders (Khan, Khan, Khan, Ilyas, 2022). The effectiveness of outsourcing is determined by the scope of cooperation, which usually goes beyond one corporation. As noted by L. Cai and L. Wang, outsourcing is widely used in the agricultural sector. In China, agricultural production outsourcing services are rapidly developing, which have become one of the important ways to improve agricultural productivity and promote food safety rules, supplementing labor shortages resulting from the relocation of non-agricultural sectors (Cai, Wang, 2021).

The general increase in the importance of outsourcing in recent years has been noticeable especially after the global economic crisis of 2007-2009, when the use of outsourcing allowed to increase the profitability of industrial enterprises. Research conducted by A. Maziarczyk indicated the usefulness of outsourcing in the development of the company (Maziarczyk, 2021).

As noted by A. Grześ, the basis of outsourcing concerns the long-term separation of selected features and processes or their parts from the structures of a business entity and their transfer to external, capital-related or independent entities operating in various locations, both domestic and foreign ones. This is most often based on the possibility of work division (fragmentation) and subcontracting (Grześ, 2017, p. 13).

M.J. Radło also noted that the growing integration of the world economy is accompanied by the growing disintegration of production processes in the world, which is a derivative of the development of global production chains. For this purpose, he put forward seven theses concerning, among others, the fragmentation of services, their impact on the development of economies and the role of using external service providers in this respect, which he then verified (Radło, 2013, pp. 11-14).

In this context, it is worth emphasizing that nowadays, in addition to the development of previously popular consumer services (e.g. tourism, catering), there has been a demand for production services also called indirect (e.g. business, logistics) (Kłosiński, 2002, p. 16).

Most often, the need for indirect services is reported by entities that then use them in their own operations. In addition, as H I. Greenfield pointed out (Greenfield, 1966, p. 116), the use of services by a business entity effects the conditions of production in a way comparable to the effects of using physical inputs.

As it has been commonly noted, the progress of the role of services is a continuous process, perceived as a requirement of civilization development in the modern economy. It should be pointed out that the evolution of modern services is favored by the liberalization of activities and the internationalization of the sector on global markets, generating the value of national

GDP. Thus, it can be concluded that the increase in the role of services in national economies is an element resulting directly from the development of these economies.

Research in the indicated scope of research was carried out, against the background of German entities, by K. Witczyńska, who determined that the dynamic changes in the European economy caused the disintegration of the production process and forced economic entities to adapt to the location of individual stages of production in selected locations or to move the entire production to with lower costs, e.g. in the regions of Central and Eastern Europe. In conclusion, she pointed out that part of the activity remains in the country of origin, while fragments are located abroad in order to take advantage of the comparative advantages of individual countries (Witczyńska, 2018, pp. 668-669).

According to E. Grandys, the global competition present in the markets is a key factor conducive to the search for organizational solutions aimed at reducing costs. In addition, she notes that the cost of labor has a decisive share in the costs, and the higher the labor costs, the less competitive the business entity becomes in the global economy (Grandys, 2011, p. 44).

As M.F. Corbett also points out, the use of outsourcing has a significant impact on increasing the global value of the business entity using it, which is often a derivative of the implementation of innovative solutions (Corbett, 2004, p. 65). A formula can be used here:

$$GBPOV = [(BWP) \times (WSD + WE)]^*$$

where:

BWP – current value of the entity,

WSD – increase in operating speed,

WE – increase in flexibility,

* – power that proves the innovativeness of the entity.

As can be seen from the previous considerations, more and more often the use of production outsourcing results from the dilemma faced by entrepreneurs. They can use a wide range of production strategies, under which it is possible to produce specific goods on their own (make), outsource production to external entities (buy) or a hybrid approach (make & buy). This approach results from the implementation of diverse production concepts resulting from the selection of specific strategic assumptions, the potential of the business entity and the impact of the environment itself. As it is emphasized, the transnational production strategy is predominantly evolutionary, which is the result of the approach of business entities to emerging opportunities, limitations and risk factors resulting from changes both in the enterprise itself and in the industry in which it operates (Młody, 2017).

The analysis of entrepreneurs' assessments shows that the future of service development is perceived as a field requiring speed of decision-making, flexibility, networking, the spirit of openness and freedom (Kostecki, 2001, p. 213).

It has been noticed in production entities, which more and more often use production outsourcing services. It consists in transferring selected processes to an external entity for independent implementation and often also for management. Such a relationship means that the service provider takes responsibility for the effective implementation of manufacturing processes along with the entire spectrum of activities related to it, e.g. hire employees, operation of machinery and equipment, production quality control, delivery dates, etc.

In the context of the considerations contained in this part of the study, it is worth pointing out that the goal is to answer the question: *what is outsource manufacturing?* The purpose has been achieved.

3. Advantages and disadvantages of using outsourcing in a production company

As a result of the implementation of outsourcing, the company can obtain benefits in the form of cost reduction, because there is no need to raise them when it is necessary to create or maintain jobs. It means maintaining the desired number of jobs. The risk of technology obsolescence is borne by the service provider. It means that outsourcing provides access to modern information technologies and achievements in the field of management and organization. It leads to an increase in the company's efficiency by getting rid of routine and time-consuming tasks and increases the stability of employment. At the same time, it should be remembered that errors in the introduction of outsourcing may result in failure to achieve cost reduction and deterioration of the quality of services that were performed independently. It can also cause problems between the client and the service provider (Switana, 2021).

Undoubtedly, the main benefit of outsourcing is that it allows you to reduce costs, mainly capital and operating costs, in a short time. At the same time, by delegating some of the responsibilities, it allows the company to focus on basic activities (Szymaniak, 2008, p. 38). Finally, it enables the implementation of strategic assumptions, thanks to the flexibility resulting from the need to adapt to changing market conditions, reducing the risk associated with investments in modern technologies (Marcinkowska, 2012, p. 13).

The most frequently indicated benefits resulting from the use of outsourcing of production processes are:

- freeing up own resources for core business implementation,
- access to specialized staff,
- transfer of responsibility for the quality of tasks performed,
- saving space and time,
- securing the continuity of production and deliveries,
- improvement and modernization of production processes,
- transparent system of settlements.

Analyzing the experience of Polish entrepreneurs, it can be concluded that more and more companies decide to use outsourcing. The main premise of this action is a significant reduction in operating costs and an increase in its efficiency and quality. However, the use of such a way of functioning may, in the long term, affect the negative assessment of this phenomenon, especially when the outsourcing recipient fails to effectively control the purchased services. Therefore, delegating the implementation of individual processes to external entities has both advantages and disadvantages. Table 2 presents the most important advantages and disadvantages of the outsourcing process.

Table 2.

List of key advantages and disadvantages of outsourcing

Outsourcing assessment	Advantages of outsourcing	Disadvantages of outsourcing
Functional	<ul style="list-style-type: none"> • access to expertise and older as well as newest technology, • focusing on managers and staff on strategic planning and key activities, • quick response to legal changes, the latest technologies and business strategies, • impact on the improvement of operating activities, greater efficiency of business processes, • changes in corporate processes and culture. 	<ul style="list-style-type: none"> • barriers to contract termination in the event of ineffective performance, • lack of control over the management of short-term decisions, • lack of response to changes in key processes over a longer period of time, • limited flexibility of activity under the influence of being attached to one service provider, • loss of control over activities and inability to assess the competence of the contractor, • loss of professionalism of own staff in the scope of entrusted tasks.
Financial	<ul style="list-style-type: none"> • access to the latest technologies without the need for capital investments, • saving time for managers, • smooth cash flows in order to carry out predetermined tasks, • reduction of salaries and necessary equipment costs. 	<ul style="list-style-type: none"> • lack of modern solutions offered by the contractor, • the need for costly control over the correctness of performed tasks, • difficulties in changing the service provider or take over the separated activity back to the enterprise structure due to high costs, • high costs of the contract and its possible changes.

Source: author's own studies based on (Świetla, 2014, pp. 94, 100).

With the careless selection of processes transferred in order to separate them from the structure of the business entity, it can be noticed more and more often that not all services or products are performed at an appropriately high level. Although entrepreneurs choose selective outsourcing, which means that only a specific part of the process is outsourced, transferring control over even a part of the process can lead to many irregularities. By handing over the procedure to contractors who are not always experienced, you can end up with a product that will not meet the quality expected by the ordering party. The consequence may be a reduction in future consumers' trust in the principal (Toborek-Mazur, Partacz, 2022, p. 173). In addition, if the outsourcing concerns a semi-finished product or a material that is an element of a future fixed asset, for example a computer or means of transport, the quality of the product transferred

to the contractor will affect the final production result (Szmajser, Kędzior, Andrzejewski, Świetła, 2022).

It is worth emphasizing that regardless of whether outsourcing concerns a selected production line, a machine park or a team of employees with specific qualifications, it has become very popular due to the reduction of costs of using own resources and releasing them for other purposes. In addition, outsourcing is a liberal form of cooperation. It is definitely more difficult to sell a specialized machine or to dismiss an ineffective employee than to terminate the form of cooperation with an external entity. Breaking the contract even with a notice period of several months is significantly less expensive than launching a new specialized production department.

The main reason for entrusting control over the production process is money. The principal does not purchase further machinery and equipment and therefore often does not have to incur liabilities. It is worth noting that both the prices of equipment and the costs of subsequent sources of financing are extremely high, and ensuring full use of the owned machinery park is very demanding in the changing economic environment. An additional challenge for entrepreneurs is the need to employ qualified employees, who must be guaranteed a job in order not to lead to the existence of spare capacity in the entity. On the one hand, using outsourcing, the principal limits its resources, thanks to which it increases financial stability and improves the assessment of its profitability, on the other hand, it can lead to downtime in the company due to improper acquisition of external processes.

4. Problems of outsource manufacturing in accounting records

As it was noticed during the conducted research, it is more effective to outsource production or services to an external entity, which is paid for the performed process based on an issued invoice. The more so that the contractor uses its own machinery and employees (Wawak, Sołtysik, 2015, p. 194). He bears the costs of maintaining the machine park, salaries and pays taxes as an employer. For its part, the principal may partially limit the use of its own machines, tools and control and diagnostic systems. For its part, however, it often offers proven know-how, which is essential for the company, especially in the first stage of development.

In this context, it is worth emphasizing that entrepreneurs more and more often decide to use production outsourcing, omitting the development of their own machinery, or limiting the purchase of subsequent machines and devices. By transferring selected production processes to external companies, the principals use the experience and knowledge in the field of not only manufacturing technology, but also planning, purchasing and control of raw materials, quality procedures, etc., which are provided by the external entity. In addition, entrepreneurs settle accounts with the contractor on the basis of invoices for the service provided, containing

information, e.g. on the number of products delivered. If, for example, an entrepreneur decides to transfer his recipe and production order to an external company, the latter will issue an invoice for the service provided, which should contain information about both the value and the quantity of the products.

The authors, cooperating with business practice and managers of accounting services of entities using production outsourcing processes, consider how to record the entity ordering production in the area of outsourced processes and their effects. Therefore, it is necessary to answer the second of the research questions: how should the outsource manufacturing be recorded in the context of the production of finished products?

According to the authors, despite the fact that the contractor receives the finished products back, he should account for this transaction on an equal footing with his own production. It is not reasonable to consider an asset made as part of a commissioned service as a good. Invoiced costs of the service are eligible for the costs of basic operating activities, charging them to account 402 "Outsourced services" and/or group of accounts no. 5. Acceptance of finished products manufactured by an external company in the client's accounting records is presented in table 3.

Table 3.

Records of receipt of finished goods manufactured by an external company

Lp.	An economic operation	Dt	Ct
1.	Invoice for the service – production of finished products		
	a) Gross invoice	300 „Purchase settlement”	202 „Suppliers accounts”
	b) Input VAT	221-1 „Input VAT”	300 „Purchase settlement”
	c) Including the net value of the invoice in operating costs in parallel	402 „Outsource services”	300 „Purchase settlement”
		500 „Costs of core activity”	490 „Settlement costs”
2.	PW- finished goods acceptance		

Source: author's own studies.

Analyzing the case where the service recipient's company deals with clothing trade, and the purchase of materials and templates needed for their production is purchased on its own and transferred to the sewing room (an external company). Clothes are sewn on the basis of designs made by the ordering company. The sewing room transfers the finished product to an external warehouse not belonging to the ordering company, from which it is then sent directly to end recipients (including natural persons).

According to the authors, if a company commissions an external company to sew clothes according to its own designs and from its entrusted materials, then the asset produced as part of such an order should be treated as a finished product, and the service provided by the service provider should be treated as a third-party service. In this case, the costs invoiced by the subcontractor are also accounted for as production, as shown in Table 4.

Table 4.

Recording of the costs of the service by an external company at client's accounting records.

Lp.	An economic operation	Dt	Ct
1.	Invoice for the service – sewing clothes a) Gross invoice b) Input VAT c) Including the net value of the invoice in operating costs in parallel	300 „Purchase settlement” 221-1 „Input VAT” 402 „Outsource services” 500 “Costs of core activity”	202 „Suppliers accounts” 300 „Purchase settlement” 300 „Purchase settlement” 490 „Settlement costs”
2.	PW- finished goods acceptance		

Source: author's own studies.

If the company entrusts another entity with materials or raw material, their value should be recorded in account 311 – „Outside materials” until the service is performed by that entity. The records on this account should take into account the quantity and value settlement. In connection with this, the document Wz. After the order is completed by the external entity and the entrusted stock is settled, its value should be included in the costs of used materials, which is presented in table 5.

Table 5.

Records of inventory removal at contractor's accounting records

Lp.	An economic operation	Dt	Ct
1.	Wzentrusting an external company with materials	311 „Outside materials”	310 „Materials” or 300 „Purchase settlement”
2.	Completion of materials after the service* in parallel	401 “Materials and energy” 500 „Costs of core activity”	311 „Outside materials” 490 „Settlement costs”

* and the contractor's settlement of the materials.

Source: author's own studies.

The acceptance of finished products made by an external company is booked by the contractor on the basis of the PZ document on account 600 „Finished goods”. According to the authors, if a production unit outsourced a service to an external company, consisting in the performance of the entire production process, then the asset made under this order should be treated as its own product. Finished products stored in foreign warehouses can also be treated as own stock (Partacz, 2022). Records of finished products manufactured by an external company and transferred to external warehouses are presented in table 6.

Table 6.*Records of finished goods manufactured by the contractor in the accounting records*

Lp.	An economic operation	Dt	Ct
1.	Pz - finished goods acceptance	600, „Finished goods” (analytical account as “third-party warehouse”)	500 „Costs of core activity” or 580 – „Settlement of operating costs”
2.	Wz – release of finished goods transferred to the recipient from a third-party warehouse	701 „Costs of sold goods”	600, „Finished goods” (analytical account as “third-party warehouse”)

Source: author’s own studies.

To sum up, it should be stated that outsource manufacturing in the accounting policy of the contracting entity should be presented as the effect of own production and the products obtained should be treated as own finished goods, not goods. Similarly, stocks stored in external warehouses and transferred to an external recipient should be recorded similarly to the sales of the outsourcing provider’s own finished products.

5. Summary and conclusions

Although researchers do not agree on the final direction of the development of outsource manufacturing and see both advantages and disadvantages in it, they are basically in favor of its benefits. It all depends on what processes will be separated and what supervision over them the ordering party is able to provide. As M. Matejun emphasizes in his research, outsourcing more and more commonly concerns either the supply area (which connects it with the production of goods) or production as such. In terms of procurement and production, he assumes that all elements and components for machines and devices previously necessary for production, which were manufactured on site, can now be imported from suppliers offering products at favorable prices. A new look at the supply process with the use of outsourcing assumes, above all, the concentration of a business entity on key areas of operation and means resignation from the production of a wide range of previously manufactured elements in favor of these, which will be considered crucial. By focusing on the strengths of own activities and acquiring some components from suppliers specialized in them, production becomes more effective, which is, among others, a derivative of cooperation with cooperators. With this use of outsource manufacturing, suppliers provide a broader technological foundation and more advanced research and development. Moreover such a solution reduces the range of production (Matejun, 2006, p. 22).

The research conducted by K. Kolińska and A. Koliński shows that 50% of enterprises outsource specific tasks for implementation (Kolińska, Koliński, 2010). On the other hand, 29% of enterprises accept outsourcing orders from other companies. Outsourcing of production

processes is frequently used activity optimizing the costs of an economic activity, both from the point of view of the ordering company and the receiving company.

The group of 15% of companies that outsource production processes are mainly large and medium-sized enterprises. On the other hand, 31% of enterprises accepting uncomplicated production orders from other companies belong mainly to the SME sector (Kolińska, Koliński).

The advantages of outsourcing are to ensure maximum profit, reduce costs, increase productivity, flexibility for service provider and higher quality of redirecting the company's resources (Khan, Khan, Khan, Ilyas, 2022).

Continuing the discussion, it is worth stressing that not every production process can be outsourced. There are companies that carry out very advanced projects that require the use of specialized equipment, hard to find on the market, and the employment of specialized employees undergoing ongoing training. This type of investment in both property and personnel is very capital- and time-intensive. Therefore, ordering such production without proper control is not possible even when estimating the profitability of the project. Against the background of the conducted research, the authors came to the conclusion that proper control over the course of the outsourcing process will be ensured by the participation of both parties (outsourcing provider and outsourcing recipient) in the group of companies (Toborek-Mazur, Partacz, 2022). Capital ties between the cooperating entities should foster the transparency of cooperation and the achievement of the adopted goals on a win-win basis.

The decision to outsource manufacturing is not an easy one. Many entities, however, decide to further train employees and manufacture based on their own machinery. Due to investing in internal development and taking care of the condition of the machine park and improving the competences of employees, the quality of the manufactured products may turn out to be much higher than in the case of using the outsourcing process. However, it does not diminish the importance of the role played by the ongoing control of cooperation between the parties.

References

1. Brown, D., Wilson, S. (2005). *The Black Book of Outsourcing. How to Manage the Changes, Challenges and Opportunities*. Hoboken, New Jersey: John Wiley & Sons Inc.
2. Bryson, J.R., Daniels, P.W. (2007). *The Handbook of Service Industries*. UK: E. Elgar Publishing Ltd.
3. Cai, L., Wang, L. (2021). Analysis on outsourcing service behavior of rice pest and disease control based on Heckman selection model – A case study of ten countries in Fujian Province. *PLoS JEDEN* 16(7); e0254819, China.
4. Chase, R.D., Garwin, D.A. (1989). The Service Factory. *Harvard Business Review*, No. 62.

5. Corbett, M.F. (2004). *The Outsourcing Revolution, Why It Makes Sense And How To Do It Right*. Chicago: Dearborn Trade Publishing, p. 65.
6. Gay, Ch.L., Essinger, J. (2002). *Outsourcing strategiczny*. Kraków: Oficyna ekonomiczna.
7. Grabowska, J. (2012). Outsourcing usług logistycznych. *Zeszyty Naukowe Politechniki Śląskiej. Seria: Organizacja i Zarządzanie*, z. 60, Nr kol. 187.
8. Grandys, E. (2011). Bezpieczeństwo i Zarządzanie Kryzysowe –Uwarunkowania XXI wieku. Współczesne Aspekty Zarządzania Kryzysowego. *Przedsiębiorczość i Zarządzanie Tom XII, Zeszyt 2*, Łódź.
9. Greenfield, H.I. (1966). *Manpower and the Growth of Produces Services*. London, p. 116.
10. Grześ, A. (2017). *Outsourcing w kształtowaniu zatrudnienia oraz kosztów i produktywności pracy w przedsiębiorstwach*. Białystok: Wydawnictwo Uniwersytetu w Białymstoku, p. 13.
11. Khan, G., Khan, S., Khan, H., Ilyas, M. (2022). Challenges and practices identification in complex outsourcing relationships: A systematic literature review. *PLoS JEDEN*, 17(1), e0262710, Qatar.
12. Kłosiński, K. (2002). *Międzynarodowy obrót usługowy*. Warszawa.
13. Kolińska, K., Koliński, A. (2010). Wpływ outsourcingu na rozwój przedsiębiorczości w województwie wielkopolskim. *Miscellanea Oeconomicae*, nr 6, Kielce.
14. Kostecki, M. (2001). Marketing usług w nowoczesnej gospodarce. In: *Zarządzanie marketingowe w sferze usług*. AE Wrocław.
15. Małkus, T. (2013). Główne elementy metodyki oceny współpracy w outsourcingu personalnym. *Zeszyty Naukowe Uniwersytetu Ekonomicznego w Krakowie*, 910. Kraków.
16. Marcinkowska, E. (2012). *Outsourcing w zarządzaniu szpitalem publicznym*. Warszawa: Wolters Kluwer.
17. Matejun, M. (2006). Rodzaje outsourcingu i kierunki jego wykorzystania. *Zeszyty Naukowe Politechniki Łódzkiej, Organizacja i Zarządzanie*, Nr 989, z. 42.
18. Maziarczyk, A. (2021). Efekty outsourcingu a wielkość firmy. Analiza porównawcza między produkcjami i sektor usług w Polsce. *Kwartalnik Naukowy „Organizacja i Zarządzanie”*, tom 1, nr 54; DOI: 10.29119/1899-6116.2021.53.5.
19. Młody, M. (2017). Dylemat make or buy – przesłanki wyboru międzynarodowej strategii produkcyjnej. The Make or Buy Dilemma - the Rationale for the Selection of International Production Strategy. *Handel wewnętrzny, rynek, przedsiębiorstwo, konsumpcja, marketing Nr. 3/1*, <https://www.ceeol.com/search/article-detail?id=575951>.
20. Partacz, K. (2022). Prawnobilansowe uwarunkowania sprawozdawczości finansowej a jakość informacji pochodzących ze sprawozdania finansowego w czasie COVID-19. In: K. Mokrzycka-Kogut, E. Grabowska-Kaczmarczyk (eds.), *Sprawozdawczość i rewizja finansowa. Kierunki zmian i wyzwania w czasach pandemii*. Warszawa: Poltext.
21. Radło, M.J. (2013). Offshoring i outsourcing, Implikacje dla gospodarki i przedsiębiorstw. Warszawa: Szkoła Główna Handlowa.

22. Stigler, G.J. (1956). Trends in Employment in the Service Industries. *National Bureau of Economic Research, General Series, No. 59*. Princeton: Princeton University Press.
23. Svitana, A. (2021). Outsourcing as a management concept in the legal plane. *Scientific Papers of Silesian University of Technology Organization and Management Series, No. 153*. Wrocław: Silesian University of Technology Publishing House.
24. Świetła, K. (2014). Outsourcing usług księgowych w świetle oczekiwań biur rachunkowości i ich klientów. Kraków: Wydawnictwo Uniwersytetu Ekonomicznego w Krakowie.
25. Szmajser, R., Kędzior, M., Andrzejewski, M., Świetła, K. (2022). Implementation of new technologies in accounting and financial processes: An effectiveness assessment. *International Entrepreneurship Review, 2022, Vol. 8, No. 3*, DOI: 10.151678/IER.2022.0803.01.
26. Szymaniak, A. (2008). Globalizacja usług. Outsourcing, offshoring i shared services centers. Warszawa: Wydawnictwa Akademickie i Profesjonalne.
27. Toborek-Mazur, J., Partacz, K. (2022). Ewaluacja efektu synergii w transakcjach fuzji i przejęć w czasie pandemii COVID-19. *Zeszyty Teoretyczne Rachunkowości, Vol. 46, Nr 1*, Warszawa, pp. 101-118.
28. Toborek-Mazur, J., Partacz, K., Surówka, M. (2022). Energy Security as a Premise for Mergers and Acquisitions on the Example of the Multi-Energy Concern PKN Orlen in the Face of the Challenges of the 2020s. *Energie, 15, 5112*. <https://doi.org/10.3390/en15145112>.
29. Walczak, W. (2010). *Analiza czynników wpływających na konkurencyjność przedsiębiorstw*, p. 5, https://www.e-mentor.edu.pl/_pdf/ementor37.pdf#page=5.
30. Wawak, S., Sołtysik M. (eds.) (2015). *Współczesne trendy w outsourcingu*. Kraków, mfiles.pl.
31. Witczyńska, K. (2018). Strategie globalizacyjne niemieckich przedsiębiorstw na przykładzie delokalizacji produkcji. *Zeszyty Naukowe Politechniki Śląskiej 2018, Seria: Organizacja i Zarządzanie, z. 130*. Gliwice: Wydawnictwo Politechniki Śląskiej w Gliwicach.