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Offshoring and backshoring: A multiple case study analysis

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ABSTRACT

Motivations underscoring offshoring and backshoring are typically investigated as separate entities in the academic literature. This separation undermines a deeper comprehension of the two phenomena, and implicitly denies the conceptualization of backshoring as a possible step of the firm internationalization process. Our paper seeks to fill this gap by (1) understanding the relations (if any) among offshoring and backshoring motivations at firm level; (2) exploring whether backshoring is a "failure" of the offshoring initiative, or rather the evolution of the firm's competitive and location strategies. A content-based literature review provides the base for the identification of the key motives for offshoring and backshoring, which are then organised using a theory-grounded framework. Next, we conduct a multiple case study analysis based on four companies, searching for common patterns in offshoring and subsequent backshoring initiatives. Cases allow understanding how the motivations (Why) connect with the governance modes (How), and the location choice (Where). Building on the case findings, the paper presents some propositions for future empirical research.

1. Introduction

Since the early 1990s, offshoring – namely, the location of firms' activities in foreign countries irrespective of the governance mode adopted (i.e. make/captive, hybrid/collaborative, buy/outsourcing) (Jahns et al., 2006; Bals et al., 2013) – has emerged as one of the most widespread strategies implemented by Western manufacturing companies in order to maintain or to foster their competitive advantage (Contractor et al., 2010). Although offshoring is far from petering out, in the last decade a counter trend has emerged, whereby companies that had offshored their production have started bringing production back to their home countries (Ellram et al., 2013; Kinkel, 2012).

This phenomenon – known to most with the label "reshoring" – has been defined as "the relocation of value creation tasks from offshore to geographically closer locations […] irrespective of the ownership mode" (Foerstl et al., 2016: 495). From a geographical point of view, this concept can be further broken down into backshoring (Foerstl et al., 2016) or back-reshoring (Fratocchi et al., 2014), i.e., the relocation back to the home country of the firm, and nearshoring (Foerstl et al., 2016) or near-reshoring (Fratocchi et al., 2014), i.e., the relocation to a location closer to (but not within) the home country. The remainder of this paper will focus on the return of manufacturing to the home country of the firm, and the label backshoring (Foerstl et al., 2016) will be adopted.

To date, much of the scholarly debate on backshoring has addressed the question "Why do firms backshore?". The analysis of motivations is of great relevance because it can throw light on whether de-internationalization patterns are "purposeful and goal oriented" (Benito, 2015). In addition, grasping why firms backshore provides the basis for understanding which value activities are involved in backshoring initiatives, where activities are located, and how they are governed (ibid.).

A wealth of very different backshoring motivations have been proposed in the literature (Bals et al., 2016; Foerstl et al., 2016; Fratocchi et al., 2016; Stentoft et al., 2016a). One of the earliest hypotheses posited that backshoring arose from the correction of managerial errors such as insufficient planning and knowledge of the offshore location (Kinkel and Maloca, 2009). Later, backshoring was acknowledged as the reversal of a fully rational offshoring decision, motivated by contingencies and changes in the offshore or home country environment, such as the rising total costs of ownership in China, or the lower costs of energy in the West (Martínez-Mora and Merino, 2014; Simchi-Levi et al., 2012; Tate et al., 2014). Other scholars have argued that backshoring may follow from the inability of firms to solve complex challenges created by offshore production (Manning, 2014). Finally, backshoring has been associated with consumers' pressures on companies, stemming from

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perceived higher quality of western productions ("made in" effect) (Ancarani et al., 2015; Fratocchi et al., 2016; Grappi et al., 2015; Martínez-Mora and Merino, 2014; Robinson and Hsieh, 2016; Tate et al., 2014).

The heterogeneity of motivations suggests that "multiple" backshoring typologies may be at play (Foerstl et al., 2016), possibly influenced by factors such as the industry, the firm's strategic focus, the firm's offshoring/internationalization path, and the motivations that led the firm to offshore. Although there are studies comparing offshoring and backshoring motivations at the aggregate level (Kinkel et al., 2007; Kinkel and Maloca, 2009), with few exceptions (Gylling et al., 2015; Robinson and Hsieh, 2016) the micro (individual firm) level motivations underlying backshoring have mostly been investigated independently from the analysis of the offshoring decision that predated them. This approach implicitly assumes that backshoring is independent of why value chain activities were previously offshored, when and where they were offshored, and to whom these activities were delegated (Joubioux and Vanpoucke, 2016).

The joint analysis of offshoring and backshoring at firm level is a missing link that could throw light on the evolution of internationalization strategies and could help understand when backshoring actually follows from a "failure" of the offshore strategy. Further, from a theoretical standpoint, this disconnection between the analysis of offshoring and backshoring implicitly denies the possibility that backshoring is one of the possible steps in the internationalization strategy of firms (Fratocchi et al., 2014, 2015a), and rather depicts it as an "odd" phase when compared to a more "orthodox" linear model of international expansion, as predicted by theoretical approaches such as Internationalization theory (Vernon, 1966) and Internationalization Process Theory (Johanson and Vahlne, 1977).

Our paper attempts to fill this gap by pursuing the following research questions:

- Are the motivations for backshoring and offshoring at firm level related, and how?
- Does backshoring suggest a "failure" of the offshoring initiative, or rather an evolution of the location and competitive strategy of the firm?

Because addressing the above research goals at firm level requires detailed historical company information, the case study methodology emerges as the ideal approach. Since backshoring is a phenomenon still in the making and only partially investigated, we select the inductive case study methodology with multiple cases (McCutcheon and Meredith, 1993; Patton, 2002; Yin, 2003). We focus on companies operating in Textile, Clothing, Leather and Footwear (TCLF) industry, whose products are often sensitive to the "made in" effect, a frequent backshoring motivation for companies operating in these sectors (Ancarani et al., 2015; Ashby, 2016; Fratocchi et al., 2016).

Results allow developing a set of propositions linked to the above research questions and encompassing three key aspects of offshoring and backshoring decisions: a) Why, i.e., the "nature" of offshoring/backshoring motivations; b) How, i.e., the offshore and backshore governance modes; c) Where, i.e., the geographical location of the offshored and backshored activities.

The paper is organised as follows. The next section presents the background literature concerning offshoring and backshoring motivations and discusses the research framework. Next, the multiple case study methodology is presented. The within case and cross case analyses lead to the formulation of the research propositions. We conclude with a discussion of results and limitations.

2. Offshoring and backshoring motivations: a structured literature review

2.1. Theoretical perspectives for offshoring and backshoring

Several journal special issues (Contractor et al., 2010; Jensen et al., 2013; Kenney et al., 2009; Kotabe and Mudambi, 2009; Lewin and Volberda, 2011; Parkhe, 2007) and review articles (Schmeisser, 2013) have been dedicated to offshoring, identifying various theoretical perspectives that can contribute to its interpretion (Mugurusi and Bals, 2017). Theories include Internationalization Process Model (Johanson and Vahlne, 1977; Johanson and Wiedersheim-Paul, 1975); Resource Based View (RBV) (Barney, 1991; Wernerfelt, 1984); Dynamic Capabilities (Teece et al., 1997; Teece, 2007); Transaction Cost Economics (TCE) (Williamson, 1975); Dunning's "eclectic paradigm" (1980, 1988); Resource Dependence Theory (RDT) (Pfeffer and Salancik, 1978); and Contingency theory (Lawrence and Lorsch, 1967; Pennings, 1992).

While the theoretical underpinnings of manufacturing offshoring have been extensively discussed in the literature, the theoretical explanations underlying backshoring are more fragmented. In this respect, although several theoretical perspectives have been proposed, many backshoring studies are not theory-based. With respect to the international business tradition, Internalization Theory (Buckley and Casson, 1976) and Dunning's "eclectic paradigm" (1980, 1988) are the ones most frequently referred to (Fratocchi et al., 2016). According to the Internalization Theory, backshoring can be explained by changes in the fundamental characteristics of the world economy (Casson, 2013) – which reduce the value of local specialization – and/or by the increased (relative) costs of managing ownership in distant location (Martínez-Mora and Merino, 2014). On the contrary, Dunning's eclectic paradigm interprets backshoring as a response to a deterioration of one or more of the offshore location advantages (Dachs and Kinkel, 2013). In this vein, Ellram et al. (2013) point out that changes in the characteristics of either the home or host location influence the backshoring decisions. Martínez-Mora and Merino (2014) and Gylling et al. (2015) empirically verify such interdependence respectively, in the Spanish shoes industry and in a Finnish bicycle company. Moreover, Gylling et al. (2015) show that backshoring can be a reaction to changes occurring not only outside the organization and at different levels (e.g., industry-, country-, and global level), but also inside the firm (for instance, productivity improvement due to production rationalization).

Other authors have explained backshoring adopting Strategic Management perspectives, such as TCE (Williamson, 1975) and the RBV (Barney, 1991). According to the former, backshoring could be driven by the higher control and coordination costs of globally extended supply chains (Kinkel and Maloca, 2009; Martínez-Mora and Merino, 2014). These cases encompass companies repatriating production activities to better connect R & D, engineering and manufacturing units. On the contrary, according to the RBV backshoring strategies could be motivated by the firm's inability to develop distinctive resources abroad, and/or to properly exploit the host country's resources in order to establish competitive advantage (Canham and Hamilton, 2013). This is the case of backshoring decisions based on the "made in" effect (Diamantopoulos et al., 2011), such as in the fashion industry and, more generally, for consumer goods. In this respect, Grappi et al. (2015) show that customers tend to assign a higher value to the products of backshoring companies.

More recently, Bals et al. (2016) have proposed four different future research avenues for research on backshoring, suggesting the integration of established theoretical perspectives on production relocation (RBV, RDT, dynamic capabilities, TCE, and Contingency Theory) with

other ones, such as Critical Incident Theory (Flanagan, 1954; Gremler, 2004); relational view (Dyer and Singh, 1998); absorptive capacity and the firm's learning orientation (Calantone et al., 2002; Levitt and March, 1988); Organizational Buying Behaviour (OBB) (Robinson et al., 1967).

To sum up, the literatures on offshoring and backshoring share some communalities in terms of theoretical perspectives adopted, thus suggesting the adoption of a common theory grounded framework to classify and analyse motivations underlying the two phenomena. In this light, the literature includes both empirically based and theory grounded criteria. The former consist of classifications based on general categories (costs, home/host country characteristics, access to skills and knowledge) (Fratocchi et al., 2015a, 2015b; Li et al., 2015; Stentoft et al., 2016a). Among theory-based criteria, Ancarani et al. (2015) and Ellram et al. (2013) adopted the dimensions of location advantages from the Eclectic Paradigm (Dunning, 1988). In so doing, both papers indicate that some motivations "cut across all of the categories of factors noted by Dunning (1988)" (Ellram et al., 2013, p. 17). Furthermore, Dunning himself (1988) acknowledged that the motivations defining a specific "raison d'être" evolve over time. More recently Foerstl et al. (2016) proposed a classification of backshoring and insourcing motivations according to TCE and OBB theories. Based on an extensive literature review, the authors found 29 motivations which were classified according to a three level framework.

An alternative theory-based approach proposed by Fratocchi et al. (2016) classifies backshoring motivations based on two variables: the company's strategic goal (i.e., *increasing customer perceived value* vs. *improving cost-efficiency*) and the predominant factors affecting the backshoring decision or "level of analysis" (*internal to the company* vs. *relating to the external environment*). The framework is grounded in both international business and strategic management theories. Consistent with theoretical approaches such as the RBV, the authors argue that *customer perceived value* goals may explain a relocation in terms of the firm's need to improve, protect, and maintain the critical attributes driving customer value, such as perceived quality (Eggert and Ulaga, 2002), product innovation (Rivière, 2015; Lindič and da Silva, 2011), and customer services (Stringfellow et al., 2008). On the contrary, *cost-efficiency* goals explain relocations as the result of the pursuit of lower production costs, for instance stemming from lower unit of labour costs or higher labour productivity, benefits from automation, shorter logistics lead times, lower inventories, psychic distance, lower monitoring costs, etc. Theoretical approaches such as International Trade Theory and TCE can be applied to argue that manufacturing backshoring stems from reduced gaps in input costs between the home location and the offshore location or the high costs of coordinating distant operations and relationships.

In the remains of this paper, we shall apply the conceptual framework proposed by Fratocchi et al. (2016) in order to aggregate elementary offshoring and backshoring motivations emerging from the case analysis, on the following grounds: (i) the framework encompasses several theoretical approaches used in international business and international operations management; (ii) it allows interpreting relocation motivations within the realm of firms' purposeful goal-oriented decisions; (iii) unlike Dunning's "raisons d'etre" of relocations, it explicitly allows for hybrid cases; (iv) unlike Foerstl et al. (2016), it does not mix location and governance mode decisions. Moreover, theoretical perspectives at the base of the proposed framework (RBV, International Trade Theory and TCE) were already adopted to investigate also the offshoring phenomenon. Therefore, it might be applied to classify and analyse also offshoring motivations.

The following sub-sections present the results of a structured literature review on backshoring and offshoring motivations and their classification according to the adopted framework. In order to ensure construct validity and reliability of the evaluation of documents found during the two structured literature reviews, all members of the research team positioned elementary motivations within Fratocchi et al.'s (2016) framework separately. Discrepancies (less than 5% of motivations) were solved through a discursive alignment of interpretations.

2.2. Backshoring motivations

In order to define manufacturing backshoring drivers we implemented a systematic literature review, that is "a systematic, explicit, and reproducible design for identifying, evaluating, and interpreting the existing body of recorded documents" (Fink, 2005, p. 6). We adopted the Seuring and Gold's (2012) process model for content analysis based on four main steps. The first step is "material collection"; in this regard, we focused our attention on indexed articles published in academic journals. Documents were identified by searching in the "Elsevier Scopus" database, which is recognized as one of the top business and management databases (Greenwood, 2011). We considered journal articles published until the end of March 2017. The search terms "backshoring", "back-shoring", "back-reshoring", "re-shoring", "re-shoring" and "back-sourcing" were checked in title, abstract and keywords. We found a total of 155 documents (including duplications) whose abstracts were read by two of the co-authors. After this, the following inclusion criteria were adopted: (1) journal papers; (2) papers written in English; (3) papers focusing on backshoring of manufacturing activities; (4) papers highlighting at least one backshoring motivation. The final list of documents included in the review consisted of 43 journal articles. The second step of the Seuring and Gold's (2012) process model concerns descriptive analysis, which is an assessment of the formal characteristics of the chosen documents. In this regard, it is interesting to note that extracted articles have been published between 2007 and 2017 with a considerable increase from 2014. The third step of the adopted methodology was category selection, i.e., to define analytical categories to classify documents' contents. With this respect, we focused attention on drivers inducing companies to backshore manufacturing activities. The final step of Seuring and Gold's (2012) process model for content analysis is material evaluation. This activity was performed by reading, analyzing and coding all selected documents with backshoring motivations in focus. The process reliability was improved by discussion within the research team (researcher triangulation) and by ensuring process documentation (Denyer and Tranfield, 2009).

A total number of 42 motivations were identified (summarized in Appendix A). In some cases, similar drivers were aggregated: for instance, the category "Correction of earlier managerial mistakes" encompasses, among others, drivers such as "Lack of systematic location planning", "Lack of knowledge about the foreign destination", which were treated as separate motivations in Fratocchi et al. (2016). Analogously, the category "Product/Process/Organizational Innovation" encompasses motivations such as "Automation", "Adoption of lean manufacturing", and "Moveable factories".

The 42 motivations cover all the quadrants of the framework, suggesting that backshoring is a very heterogeneous phenomenon, in the sense that it represents a common response to diverse offshore challenges firms may face. Further, the fact that the various motivations belong to all the quadrants implies the relevance of different theoretical approaches and the usefulness of a holistic approach (Fig. 1).

The most recent scholarly contributions highlight the firm's competitive strategy as a key driver of the backshoring decision. For instance, Grandinetti and Tabacco (2015), Huq et al. (2016) and Robinson and Hsieh (2016) describe cases of companies that revised their global production strategy, and consequently decided to repatriate manufacturing activities earlier offshored. The strategic intent underscoring backshoring is highlighted also by Bals et al. (2016, p. 111) who consider that in undertaking backshoring "firms may have more strategic considerations towards global production location and sourcing than in the early stages of the primarily cost-driven offshore" decision. In this respect, backshoring may be conceptualized not as the mere correction of a prior misjudged decision (Gray et al., 2013; Kinkel and

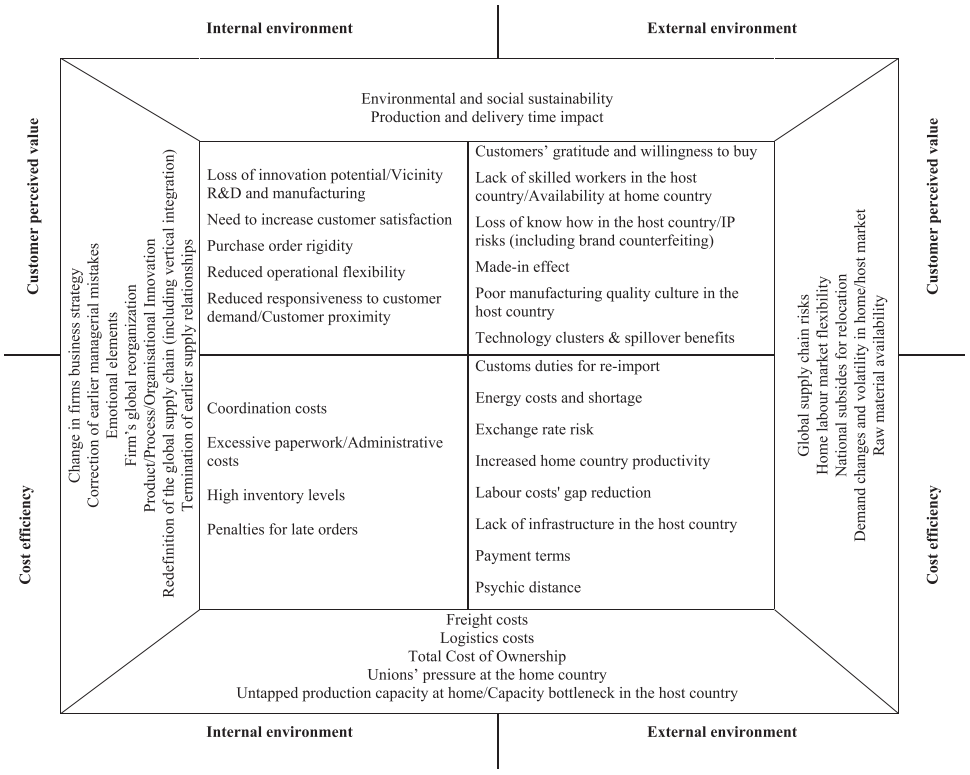


Fig. 1. Backshoring motivations highlighted in the extant literature.

Maloca, 2009) but rather as a "deliberate strategy" (Mintzberg and Waters, 1985), meant to respond to exogenous or endogenous changes (Fratocchi et al., 2015a; Gylling et al., 2015; Martínez-Mora and Merino, 2014; Mugurusi and de Boer, 2014). Bals et al. (2016) and Foerstl et al. (2016) argue that future studies should approach the failure vs. strategy modes through differentiated perspectives.

Other recent contributions highlight the relevance of customers' perceptions. For instance, Grappi et al. (2015) propose that customers' higher willingness to pay for backshored products may motivate companies to relocate production activities in the home country (customer perceived value – external environment quadrant). This contention is confirmed by case studies regarding companies in the fashion industry, as recently showed by Robinson and Hsieh's (2016) analysis of the Burberry case. Finally, environmental and social sustainability is expected to gain importance as a possible backshoring motivation, due to either a deliberate firm's sustainability-oriented strategy (Ashby, 2016; Robinson and Hsieh, 2016) or to home country legislation (Sardar et al., 2016).

2.3. Offshoring motivations

A list of papers dealing with motivations of manufacturing offshoring was identified (1) through a keyword search in Elsevier's Scopus (search string: ["offshoring" OR "off-shoring"] AND ["motivation" OR "driver" OR "motive"], referred only to title, keywords and abstract) and (2) drawing from literature reviews on offshoring (both offshore outsourcing and captive offshoring) (Aykol et al., 2013; Mihalache and Mihalache, 2016; Quintens et al., 2006; Schmeisser, 2013). The following inclusion criteria were adopted: (1) journal papers; (2) papers written in English; (3) papers focusing on offshoring of manufacturing activities; (4) papers highlighting at least one offshoring motivation. The final list consisted of 68 papers.

For the sake of comparability with the backshoring literature, the same coding (Fratocchi et al., 2016) was also applied to the offshoring literature, leading to the identification of 24 offshoring motivations (see Fig. 2 and Appendix B). We discuss below the motivations most frequently analysed or disputed in the scholarly literature.

The most frequent offshoring motivation concerns the *costs and productivity of labour* in the host country (quadrant cost efficiency – external environment) (Kinkel and Maloca, 2009; Gylling et al., 2015). Another frequent offshoring motivation is the *availability of skilled labour* (quadrant customer perceived value – external environment), even if Mykhaylenko et al. (2015) argue that this driver applies mostly to service offshoring. Some authors (e.g. Arlbjørn and Lüthje, 2012; Persaud and Floyd, 2013) emphasise *quality improvement* (quadrant customer perceived value – external environment) for offshoring in geographical areas where advanced technologies an/or high labour skills are available. Slepniov et al. (2013) specify that this improvement originates from the combined effect of factors available in the host country (e.g. the availability of skilled labour, the local knowledge, the made-in effect). Mohiuddin and Su (2013) argue that *new product development* (quadrant customer perceived value – internal environment) is a particularly cogent offshoring motivation when the knowledge of the local needs and habits is a requisite for selling abroad. Other authors (e.g., Ellram et al., 2013; Kinkel, 2012) highlight that sometimes companies offshore their manufacturing activities due to key customers' demand to produce in their proximity, especially in business-to-business relations, or because of countertrade requirements (Nassimbeni et al., 2014). Finally, we found only one motivation in the quadrant cost efficiency – internal environment cited by a paper focused on small and medium enterprises i.e., *economies of scale* (Mohiuddin and Su, 2013). This suggests a possible lower relevance of this category of motivations for offshoring decisions.

A first comparison of the two matrixes (Figs. 1 and 2) hints at a possible overlapping of the main backshoring and offshoring motivations. This would suggest that some companies backshore production because the expected offshored benefits were not met in practice, consistent with the "error" hypothesis (Kinkel and Maloca, 2009) (e.g. "operational flexibility" for offshoring, "reduced operational flexibility" for backshoring). The overlapping may also signal that, in time, some advantages of the offshore location may be mimicked by the home-country, in the attempt to hinder/reverse the offshoring trend (e.g.,

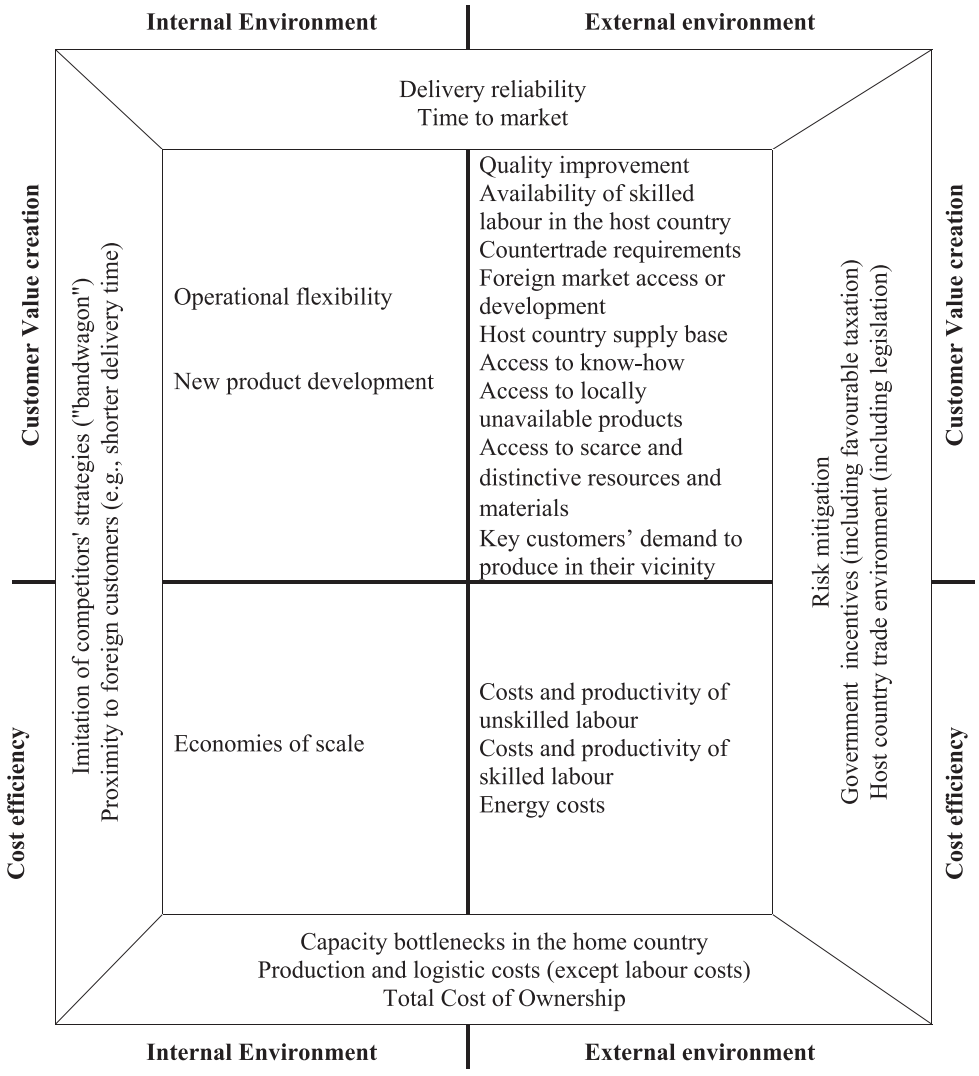


Fig. 2. Offshoring motivations highlighted in the literature.

"government incentives" for offshoring, "national subsides for relocation" for backshoring). However, a closer look at Figs. 1 and 2 reveals that there is a higher density of offshoring motivations in the two right quadrants (i.e., cost efficiency – external; value driven – external) when compared to the backshoring ones. This highlights the potential diverse influence of internal and external factors in offshoring and backshoring. Given that Figs. 1 and 2 refer to aggregate motivations, a comparative analysis of offshoring and backshoring motivations at firm level may significantly improve the understanding of the links between offshoring and backshoring.

3. Methodology

We employed the inductive case study methodology with multiple cases (Yin, 2003; Patton, 2002; McCutcheon and Meredith, 1993). This approach, being "particularly oriented towards exploration, discovery, and inductive logic" (Patton, 2002), is well suited to the development of data grounded testable theories (Eisenhardt, 1989; Voss et al., 2002). The research protocol consisted of the following steps: development of the checklist, sample selection, data collection, within-case and cross-case analysis, and validation of case study results.

3.1. Development of a checklist

We developed a checklist structured into three sections: (1) company and interviewee characteristics (e.g., turnover, number of employees, industry, markets, interviewee role and experience within the company); (2) offshoring initiative (e.g., offshore location, year, offshored product/production phases, entry mode, offshoring motivations); (3) backshoring initiative (e.g., year, product/production phases, re-entry mode, supply network of the backshored units, markets for the backshored products, backshoring motivations).

3.2. Sample selection

We adopted a theoretical sampling method (Eisenhardt, 1989) characterized by homogeneous sampling (i.e., "concentrating on picking homogeneous cases") (Patton, 2002). Though reducing the possibility to generalize conclusions to the overall phenomenon of backshoring, this sampling strategy ensures that variation is not caused by extraneous/confounding variables (e.g. Saunders et al., 2003), adding robustness to findings and allowing the development of propositions more focused and fine-tuned to the study context.

We selected four manufacturing small and medium enterprises (SMEs) with headquarters in Italy and competing in the textiles-clothing-leather-footwear industry (TCLF) (International Labour Organization, 2016). The choice of SMEs is instrumental to the investigation of whether backshoring is due to strategic changes or error corrections (Bals et al., 2016). In fact, at least by conventional wisdom, SMEs may be more likely than large companies to backshore because of misjudgments, because they may lack the planning and market forecasting capabilities of large firms, and are also more likely to have

Table 1
Summary of cases.

Company	Sector/product	Revenue (mln €)	Export (%)	Employees	Offshore location	Offshoring year	Backshoring year
Aku	Mountain and outdoor shoes	21.79 (2014)	75%	~330	Romania	1999	2010
Fitwell	Mountain and outdoor shoes	1.85 (2014–2015)	50%	18	Romania	1999	2009
Ska Italia	Zips	3.42 (2014)	40% (25% to China)	~230	China	2000	2010
Roncato	Suitcases and travel accessories	41.80 (2014)	40%	~100	China	1970	2009

offshored because of "bandwagon" effects (i.e. imitation of competitors) (Mariotti et al., 2008). Further, the very broad manufacturing sector TCLF encompasses products that are prone to the "country of origin" or "Made in" effect. Besides being a critical competitive factor (Diamantopoulos et al., 2011), "Made in" has also been pointed out as a frequent motivation for backshoring (Ancarani et al., 2015). Therefore, the focus on a sector for which the "Made in" label is important allows questioning why these firms offshored in the first place.

The number of cases is considered acceptable for a multiple case study analysis (Eisenhardt, 1989; Barratt et al., 2011). Table 1 summarises the main features of the sample.

3.3. Data collection

On site structured interviews with the CEOs of the companies using the checklist developed were the first source of data. The checklist was sent to each respondent prior to the interview. Each interview lasted at least three hours and was performed by three members of the research team. All interviews were recorded and fully transcribed. For each case, the motivations for offshoring and backshoring were classified by the research team using the matrix described in Section 3 (see Figs. 3–6). Offshoring and backshoring motivations were further self-rated by the interviewees as "very relevant", "relevant" or "not relevant".

The information gathered was supplemented with internal documents (e.g., project plans, reports, market performance, balance sheets) provided by the companies and with external secondary sources (e.g., press reports on the offshoring or backshoring initiatives). Triangulation of multiple sources of evidence provided a stronger substantiation of results (Eisenhardt, 1989). We created a database for each case consisting of the interview transcripts, field notes, and archival data. Preliminary versions of the case studies reports were developed and sent to respondents, in order to verify information accuracy. As a result of the feedback received, the final versions of the case studies reports were developed.

3.4. Within-case and cross-case analysis

Coding and data analysis were conducted manually by three members of the research team to ensure inter-coder reliability (Duriau et al., 2007). An additional researcher was assigned the role of "resident devil's advocate" in order to discuss and resolve any disagreement. Each case was described in terms of the following main macro categories (background of the company, offshoring, backshoring, and current situation). Offshoring and backshoring motivations for each case were classified according to the theory grounded framework presented in the literature review section (see Figs. 1 and 2). The cross-case analysis identified communalities and differences among the four cases.

3.5. Validation of case study results

The strategies suggested by Yin (2003) and Eisenhardt (1989) were adopted to enhance construct validity, internal validity, external validity, and reliability.

4. Within case analysis

4.1. Aku

4.1.1. Background

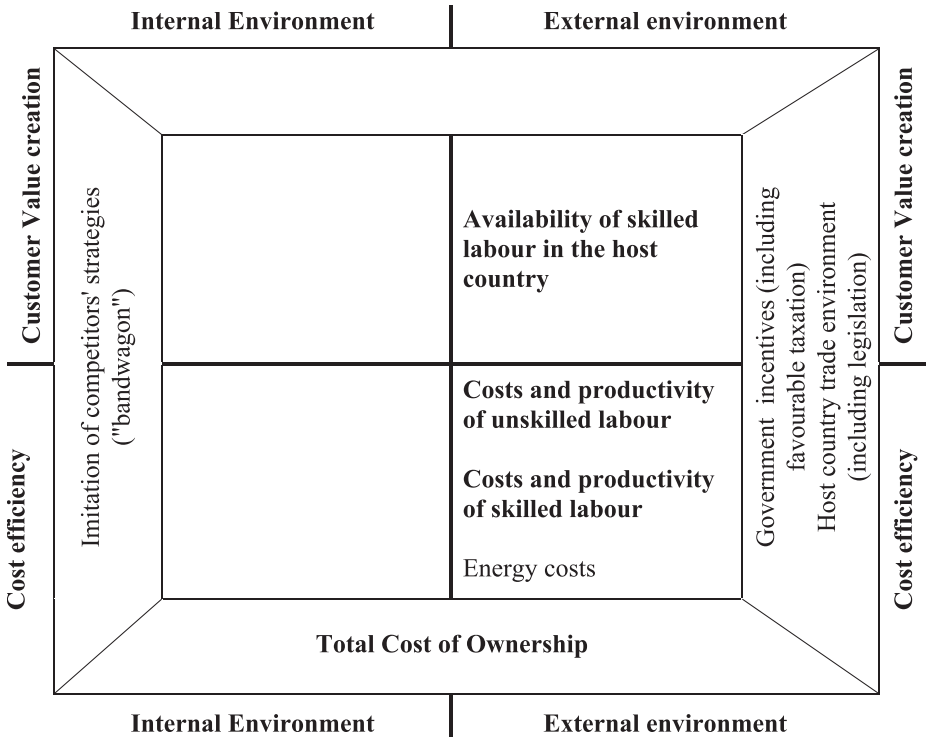
Aku is a medium sized company operating in the outdoor and mountain shoe sector. The company, founded in 1991, evolved from a workshop to the current establishment. The headquarter is located in the "mountain shoe" district of Montebelluna in the North-East of Italy.

4.1.2. Offshoring

In the early nineties, due to the growing competitiveness of East-European countries, whose labour costs and total costs of ownership were more advantageous than in Western Europe, Aku began approaching Eastern Europe with several (outsourcing and captive) offshore arrangements. The transfer of operations abroad resulted from the imitation of competitors, who were too setting up shop in Eastern Europe. In fact, the leading business model of the sector called for cost cutting to face the fierce price competition. At first, Aku experimented by opening own workshops and by establishing outsourcing contracts with local producers, with the aim to develop a local production culture compatible with the high quality standards required by its market position. Having gained sufficient knowledge of the local production culture, in 1999 Aku opened an own plant in Romania (Cluji Napoca), an offshoring location supported by the availability of skilled manpower and benefitting from the co-location of other Italian companies in the leather and footwear sectors. The long process of building local knowledge, of adapting to the offshore context, and of developing offshore workers and suppliers, led to quality standards offshore analogous to those at home. As the CEO of Aku puts it: "*In Romania we started from scratch. It was a long story of endurance, but now the quality of product in Romania is analogous to that in Italy*". Hence, offshoring was mainly driven by cost reduction considerations in order to stay apace with competitors (Quadrant 2 in Fig. 3). However, given that Aku served medium to high segments of the market, the quality of human resources was a key factor in the choice of the offshore location, in order to maintain the same quality of the domestic production (Quadrant 1). At the beginning of the years 2000, Aku also started sourcing light shoes from third parties in the Far East. A small portion of turnover continued to derive from very high-end shoes designed and produced in Italy. In addition, R & D, quality controls and sourcing of raw material remained located in Italy.

4.1.3. Backshoring

Between 2010 and 2011 Aku implemented the backshoring of higher segment productions previously carried out in the Romanian plant. Production was repatriated to the historic plant in Italy. Higher-end sport shoes exhibit a higher technological content, offer greater possibilities of exploiting process automation, and are less dependent on the cost of manpower. According to Aku's CEO, the need to protect the company's knowledge and competencies, the fear of loss of innovation potential, and the need to guarantee proximity of production to R & D and to marketing were the main motivations of the decision to repatriate production. "*A company like ours produces a highly technical product that encompasses also a craftmanship component. In order to remain globally competitive, we must be able to tell our customer an authentic*



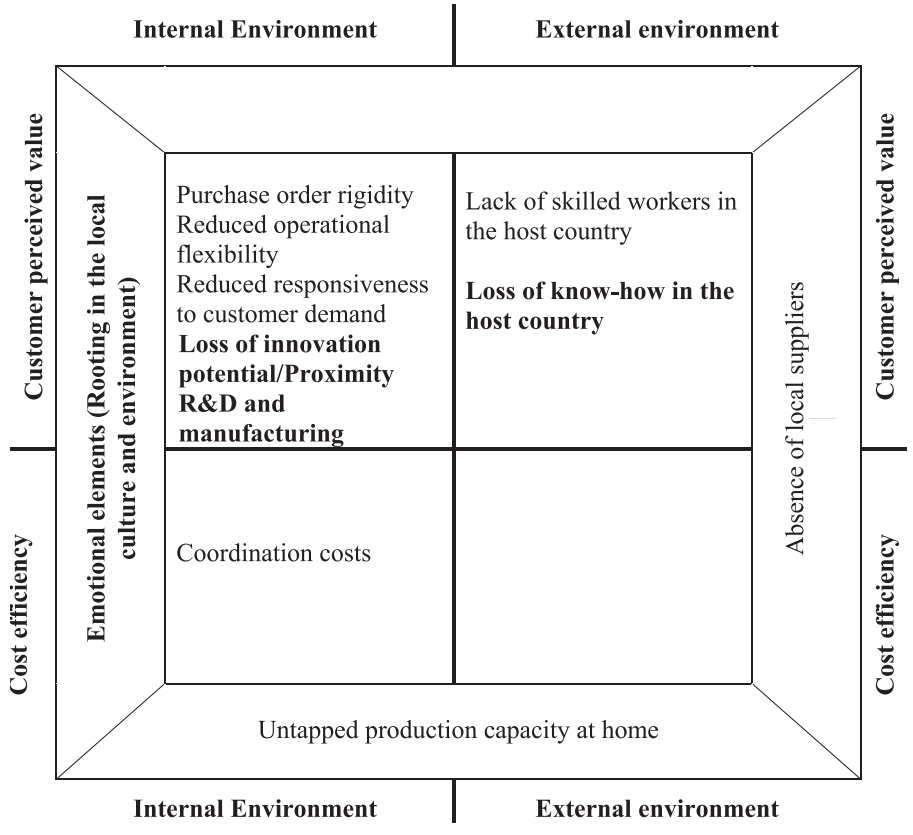
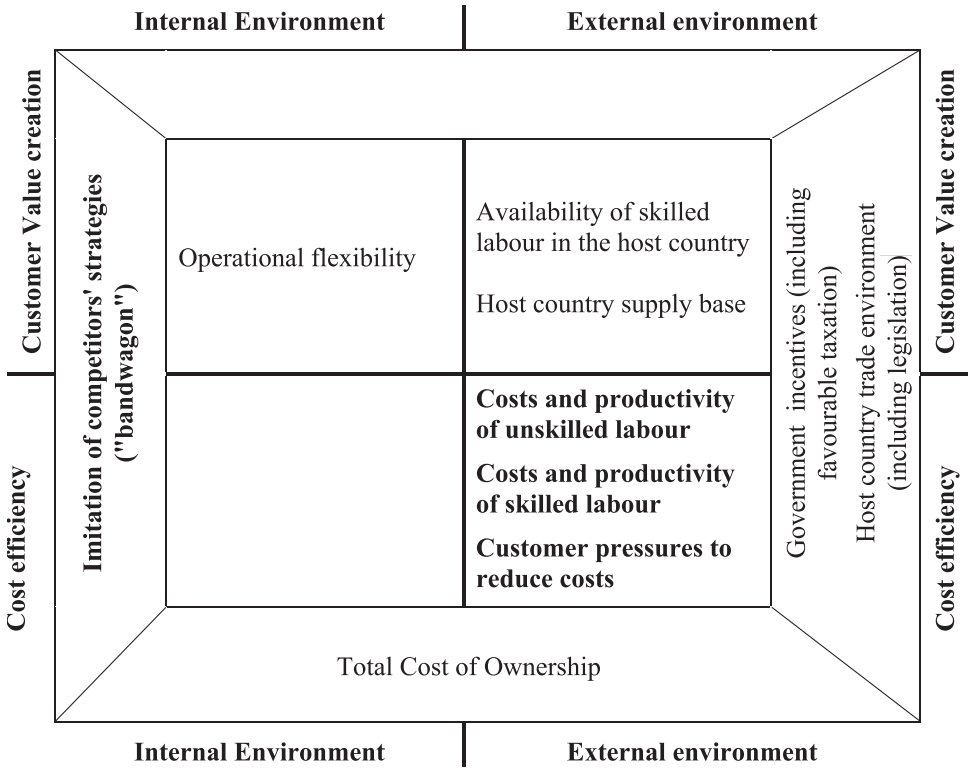


Fig. 3. Summary of offshoring and backshoring motivations – Aku (Very relevant motivations in bold).

story and be able to claim that yes, we make the shoes by ourselves, and our knowledge allows us to make the shoes differently from other competitors…". Currently, the entire top end range is fully designed and produced in Italy, the medium-end is produced and assembled either in Italy or in Romania, while light shoes continue to be outsourced to Asia, given that these low-end segments are more sensitive to price and have a low-technology content. Other key motivations for backshoring encompass the loss of company's know how because of offshore production, and the need to re-establish roots in the local industrial culture and within the home region, given that the company is historically rooted in its territory. Hence, backshoring motivations are mainly positioned in the upper quadrants of the matrix (Quadrants 1 and 4 in



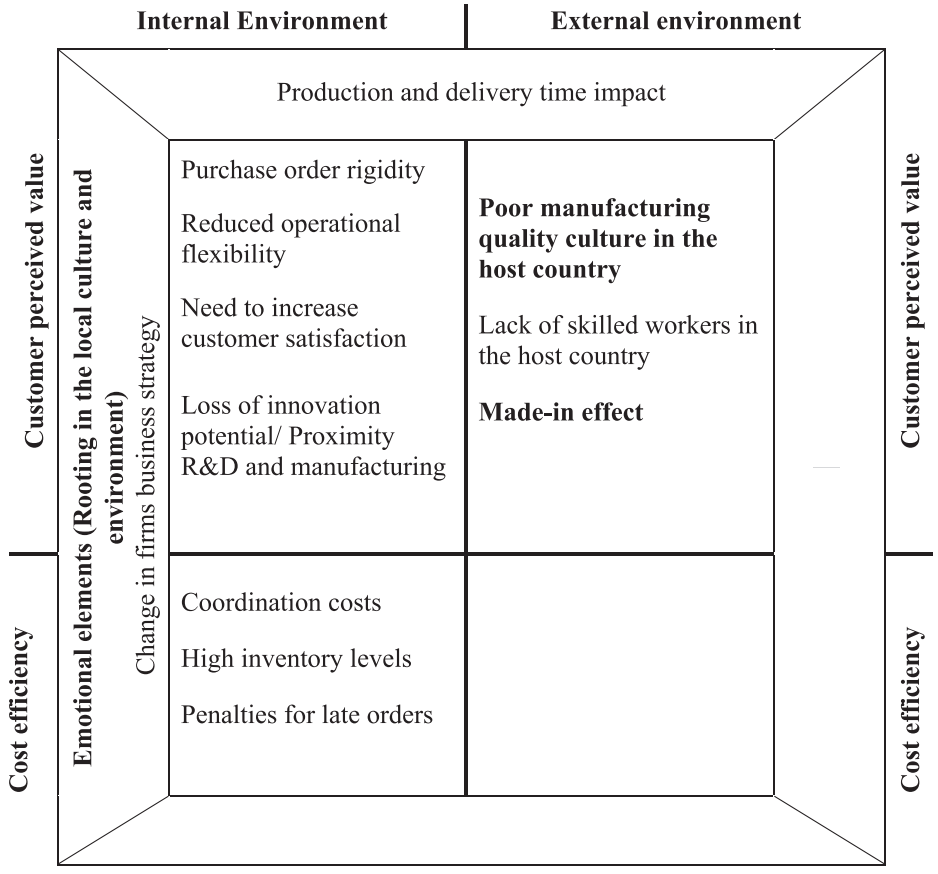
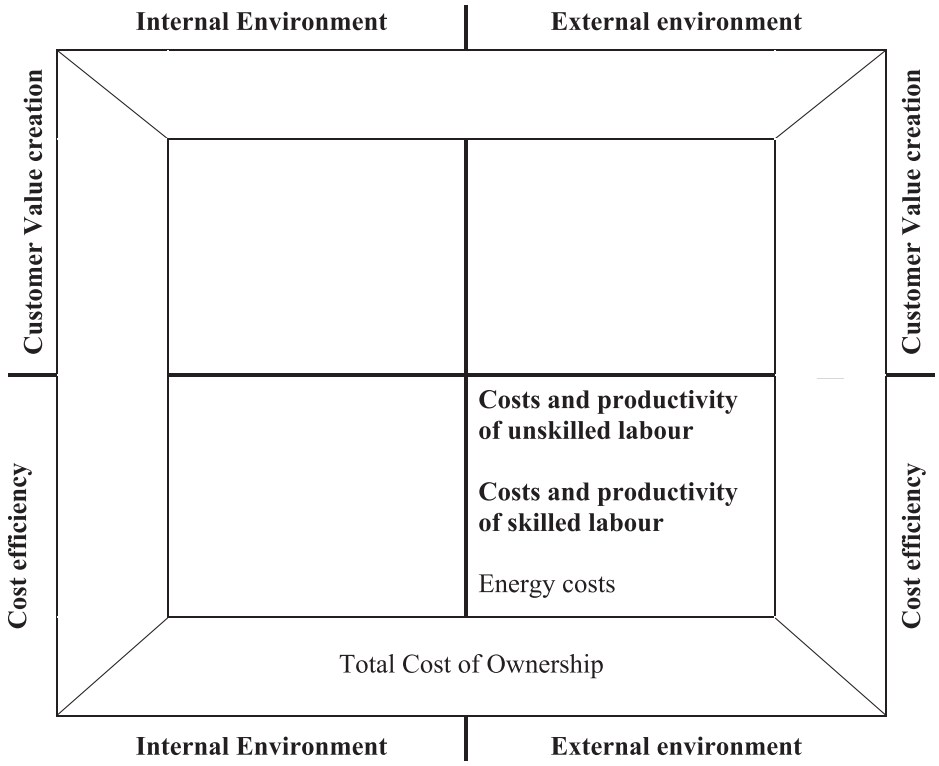


Fig. 4. Summary of offshoring and backshoring motivations – Fitwell (Very relevant motivations in bold).

Fig. 3), given that the need to enhance customer value (through innovation and improved quality of production) explain the backshoring initiative.

4.1.4. Present

Following backshoring turnover has shown a rising trend: from 14 million euro in 2011 to 21.5 in 2014.



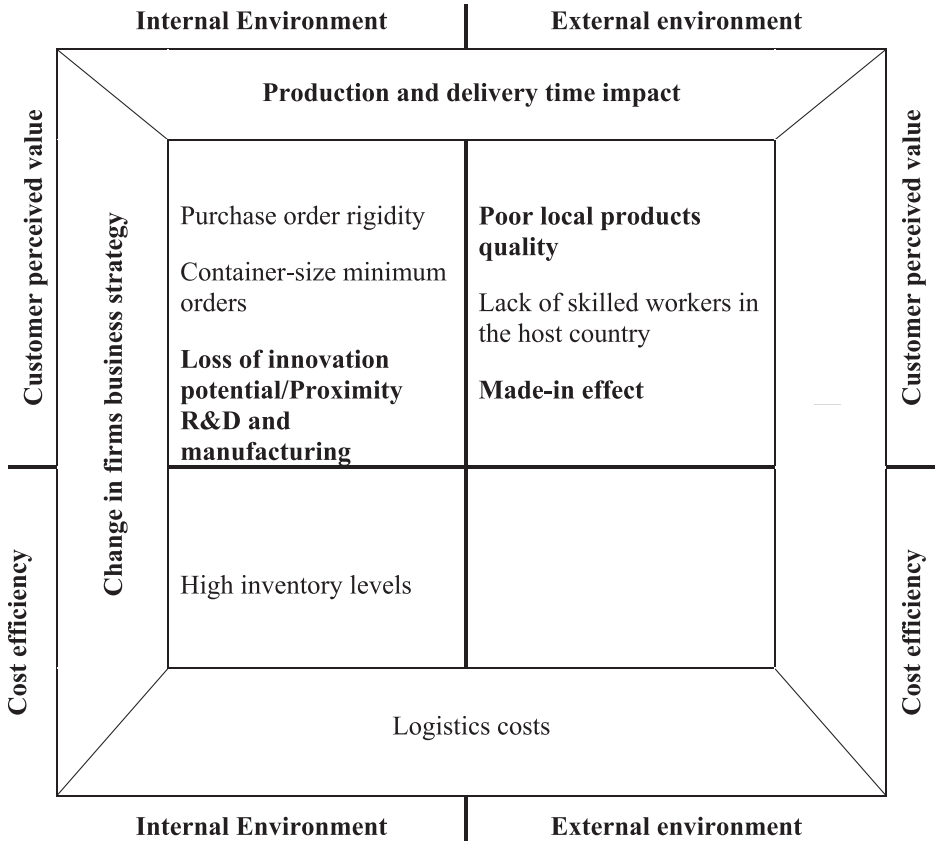
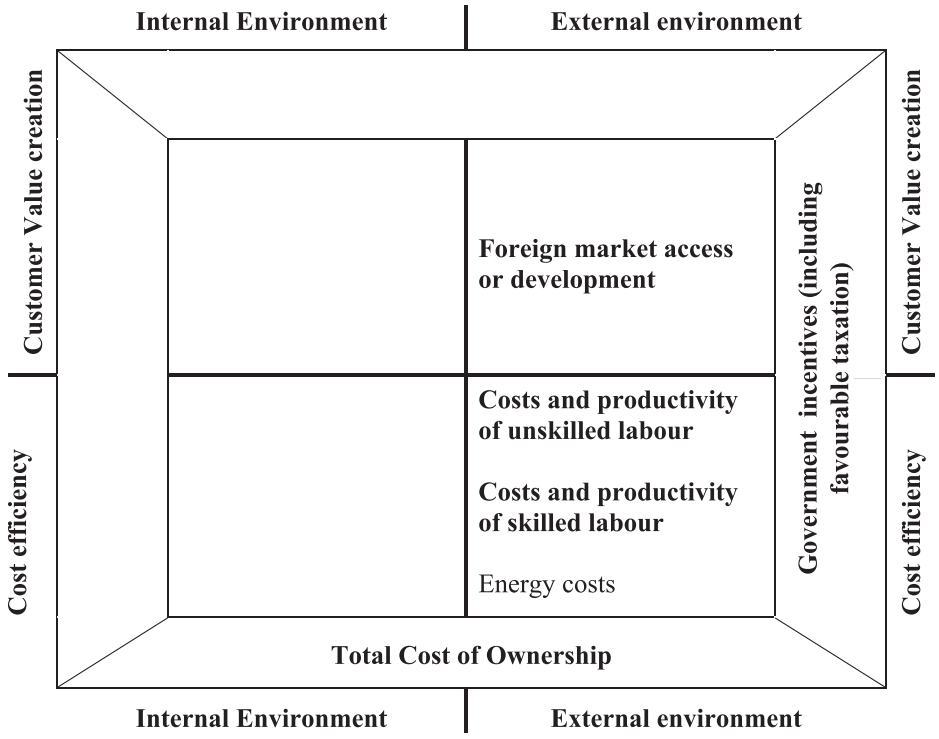


Fig. 5. Summary of offshoring and backshoring motivations – Roncato (Very relevant motivations in bold).

4.2. Fitwell

4.2.1. Background

Fitwell is a small company operating in the sector of outdoor and mountain shoes and whose headquarters are located in the shoe district of Montebelluna. The firm was created in 1979 when Giuliano Grotto founded ONESport, a company focused on the production of highly technical mountain shoes and quickly acquiring a reputation as



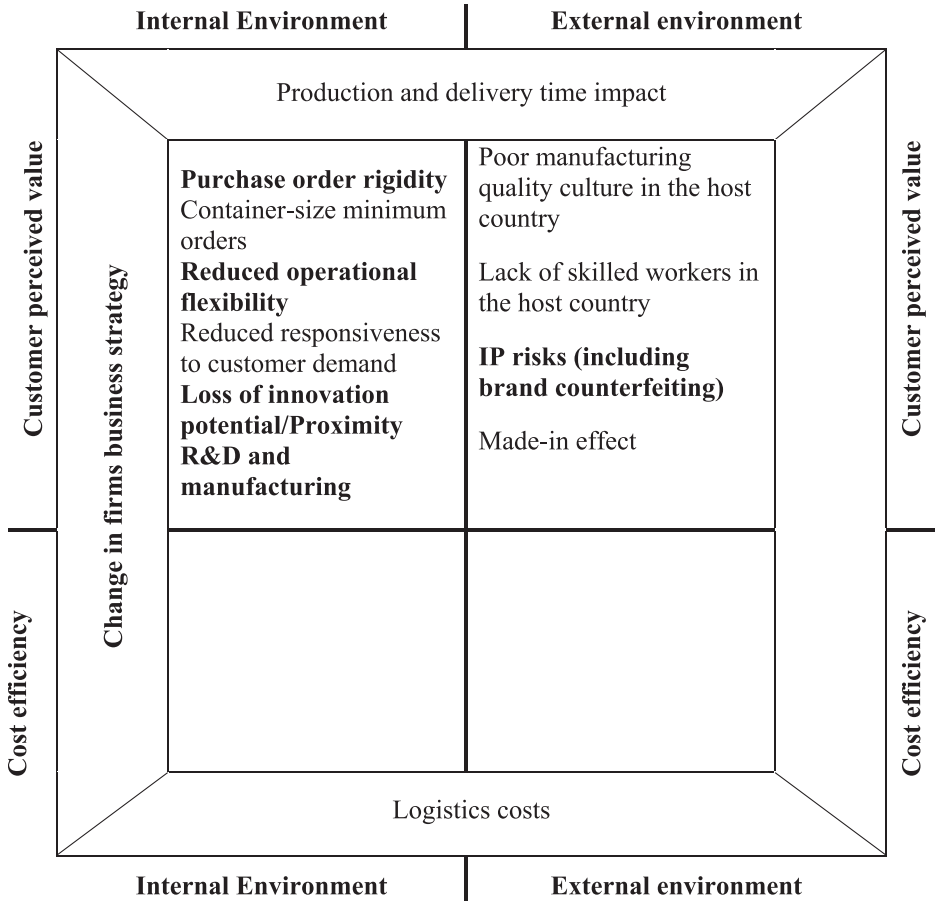


Fig. 6. Summary of offshoring and backshoring motivations – Ska Italia (Very relevant motivations in bold).

producer of boots for Himalayan expeditions. Therefore, the company occupied a niche market characterized by high-reliability and high-quality products, also thanks to the local tradition in leather processing techniques. Given the small volumes, the company also worked as a contract manufacturer. In 1997, ONESport started a collaboration with the French group Lafuma, which bought the brand ONESport the following year. Mr Grotto then launched his own new brand, Fitwell.

4.2.2. Offshoring

In 1999 Fitwell began outsourcing its production to Romania. One of the main reasons for offshore outsourcing related to pressures from the key customer Lafuma, demanding more competitive costs. This goal could only be achieved by producing in low cost countries, as done by many other companies belonging to the same sector (imitation of competitors' strategies). The company also benefited from a higher organizational flexibility, due to looser country labour legislation, and a more favourable taxation with respect to Italy. According to Fitwell's CEO: "*I went offshore also because of the politics of globalization. With hindsight, it was a mass mistake. But if 15 years ago I hadn't done it, I wouldn't be here now. There was no other solution*". Therefore, similarly to Aku, Fitwell was induced to offshore by the need to follow competitors in a race to reduce total costs, and especially costs of labour, given the high labour intensity of its productions. However, the high quality standards of Fitwell's shoes required a long period of supplier development and training in order to guarantee customer standards comparable to the Italian ones*: "The cultural approach (to work) in Romania and in Italy is deeply different"*. Consistent with the goal to maintain high quality standards, both the R & D and the raw material supply base remained in Italy, while production was offshored (with the exception of some premium boots lines).

4.2.3. Backshoring

In 2009 Fitwell partially backshored the Romanian production, deciding to manufacture in Italy not only top end shoes but also two out of the three main production stages for medium end shoes (with its own brand). Since all raw materials are produced in Italy, Fitwell can boast today a 100% "made in Italy" product: "*After the global crisis, Italian companies that had offshored lost identity. Therefore their strategy has shifted to "top of range" products in order to acquire visibility in the market*".

Currently, only the upper boot for medium range products is still manufactured in Romania, given their higher sensitivity to price competition. The company argues that it would be nearly impossible to backshore production stages now carried out in Romania, because over the years local competences and know-how have dwindled: *"There is a scarcity of specialized manpower and this makes a full scale backshoring impossible"*.

Among the reasons for the return to Italy, the strategy to develop its own brand and to characterize it as "made in Italy" features as prominent, as this helps the company charge a premium price. In addition, the company's need to sustain the brand's identity by improving product quality was a key driver of the decision. The advantages in terms of quality improvement more than offset the higher production costs resulting from backshoring. Fitwell's CEO says: "*I am convinced that there is still market space for a small company that can make good shoes*".

Another driver was the loyalty to the home region and the sense of belonging to the local territory (emotional elements): "*We came back because we are rooted in the territory, because we are able to manufacture a product but in order to make it a quality product we must produce it in Italy*" and "*With the concept of made in Italy we have gained as far as quality is concerned, but we have also regained the pride to produce here at home*".

The main motivations of backshoring align with the firm's strategic repositioning of its product offering towards higher end segments, and with the decision to become a direct provider of end customers rather than simply a subcontractor. This required investing in quality and branding, in addition to regaining its authenticity as a crafmanship product. The company adopts an open innovation approach by collaborating with other external entities within the local shoe district in developing its new products. Fig. 4 summarises offshoring and backshoring motivations for this company.

4.2.4. Present

Following backshoring, the company's performance has improved and turnover has risen to the levels before the global economic and financial crisis. Fitwell has also opened new product niches such as canyoning and freeride. Currently, the company sales stem mainly from products sold with its trademark, while contract manufacturing accounts for less than 20%.

4.3. Roncato

4.3.1. Background

Roncato is a medium sized company specialized in suitcases and travel accessories. The heydays of Roncato go back to the forties when the small craft company began production, while the industrial set up dates back to the seventies. The company boasts a record of innovations in the sector: first to use an assembly line for suitcases, first to develop a trolley, first to build light hard-shell suitcases made of polypropylene.

4.3.2. Offshoring

Roncato's offshoring initiatives predate those of many other competitors. The company started relocating production offshore already in the early seventies, by outsourcing the production of soft shell suitcases (approximately 65% of turnover) to suppliers in South Korea and then in China. Competitive advantage in this segment, in fact, hinged strongly on price, and the Far East undoubtedly offered savings in terms of labour costs and total costs of ownership. Roncato offshored also polycarbonate hard-shell suitcases (medium to high range) but not the polypropylene hard-shell suitcases, which are more hi-tech and top of range. The advantages of offshore production were further enhanced by the fact that suitcases imported from China into Europe – the main market of Roncato – are subject to low duties. In 2000, the creation of a "project and style" department in Italy allowed unifying styling between the Chinese and Italian production lines, whereas beforehand the project and concept differed in the two countries. This change provided the company with the opportunity to maintain its brand characteristics throughout the range of products offered.

4.3.3. Backshoring

Starting in 2009 Roncato began the backshoring of the production of hard shell suitcases to the historical plant of the company. Several reasons were at the root of the backshoring decision: the first is the strategic repositioning of the brand, which aimed at increasing its share in foreign markets by building on a "made in Italy" image commanding a premium price. In Roncato CEO's words "*If you want to grow abroad, well it is a different world with respect to Italy where price drives the purchase. Abroad, Italy is seen as an icon of good taste, style, quality, so for foreign buyers a product that is made in Italy not only provides a guarantee of quality, but also has a greater appeal.*" Given the new positioning of the brand, backshoring was meant to improve product quality with respect to offshore production and to boost innovation potential by co-locating production and development. *"We've come back for reasons tied to quality control and know-how of production and technological innovation. It is not possible to develop certain (high quality) products in the Far East yet. Control of quality is easier in Italy than in China. Although quality on average has risen in China in the last few years, it is still lower than in Italy."*

4.3.4. Present

Following backshoring, turnover has remained constant at around 40 million euros per year, while employment has risen due to the new production lines relocated in the Italian plant.

4.4. Ska Italia

4.4.1. Background

Ska Italia is a medium sized company producing zippers. The company was founded in 1999 out of a previous company in the same sector and, since its onset, was characterized by a global reach and high efforts towards innovation. The company's market currently encompasses two main segments: high quality footwear, fashion and

leather, and generic apparel requiring less stringent quality standards. While competitors for the first segment are located in the West, competitors for the latter are generally located in China.

4.4.2. Offshoring

Ska Italia located all its production facilities in Guangzhou (China), while only high value added activities such as R & D remained in Italy. At the time of offshoring, the company produced for low and medium segments of the market. The Chinese location clearly responded to the need to exploit labour cost advantages and a lower total cost of ownership, and to reap the benefits of proximity to customers, i.e., apparel and suitcase producers (access and development of foreign markets). In order to comply with the Chinese legislation of the time (prohibiting the creation of Wholly Foreign-Owned Enterprises), Ska Italia entered the Chinese market through a joint venture with a local partner. The search for a suitable partner proved to be long, due to the difficulty in finding a medium sized enterprise that could guarantee attention to product quality. The Chinese industrial landscape was in fact predominantly characterized by large companies yielding large volumes. "*Because we were looking for a quality product, we did not want to lean on a big partner with respect to which we would be a flea. That would have meant being unable to implement technological and qualitative changes to the Chinese equipment. By partnering with a medium sized company we have managed to achieve a quality level comparable to that obtainable in Europe*". In addition, the company benefited from government incentives for western firms locating in Chinese Special Economic Zones in the form of free land and favourable taxation.

4.4.3. Backshoring

In 2010 the company decided to backshore part of its production to Italy by opening up a new plant (through a joint venture) devoted to the production of medium quality zippers for the leather fashion market. New lines were also opened to accommodate the demand for the very top segment coming from the fashion and the leather products markets. The rationale for locating the higher end lines in Italy was many-fold: first, a strategic re-positioning of the company towards the higher segments of the market required the improvement of product quality with respect to offshore production: *"There have been improvements in quality that we have been able to undertake in the Italian plant and that were difficult in the Chinese one"*. This reason aligns with brand image and the needs of Ska Italia's top customers (e.g., Gucci, Ferragamo, Tods) to certify a product fully manufactured in Italy: "*The high end fashion market demands a made in Italy product, even if sometimes made in Italy is just a cliché rather than a reality*". Other customer-related motivations include the improvement of operational flexibility and the reduction of purchase order rigidity, both of which were impossible to achieve through the Chinese plant. Finally, the repositioning towards higher segments also calls for continuous innovation. According to Ska Italia, the innovation potential was at risk in the offshore location, partially because of inadequate protection of IP: *"We prefer to produce our high tech range in Italy in order to protect our know-how. Taking this knowledge to China would invite the Chinese to take advantage"*. The Italian plant carries out only specific stages of the production process, while dying and some types of galvanic coatings have been outsourced to other Italian producers. Fig. 6 summarises offshoring and backshoring motivations for Ska Italia.

4.4.4. Present

Following backshoring, turnover has remained constant and around 4 mln euro per year, while employment has risen due to the production lines relocated in Italy.

5. Cross case analysis

The cross case comparison has been organised around three interrelated issues: Why, How, and Where. While the "Why" question is directly related to motivations (Fratocchi et al., 2014; Mugurusi and de Boer, 2013), the other two questions arise because key issues in companies' internationalization, such as governance and choice of location, "differ systematically across different types of motives" (Benito, 2015, p. 16). To illustrate, motives are interconnected with "How" the offshored/backshored activity is organised in terms of governance mode, because relocations that occur in order to secure control over resources may be accompanied by captive solutions. Likewise, the "Where" question about the geographical location of the offshored/backshored activities is likely to be tied to the Why question, because relocations that occur for different motives (e.g. resource and competence seeking) are likely to target specific countries or areas of a country. Based on the cross case analysis, some testable propositions are developed.

5.1. Why? The "nature" of offshoring/backshoring motivations

The four couples of matrixes built in the within case analysis section (Fig.s 3–6) point toward common motivations among the four firms, regarding on the one hand the nature of predominant factors explaining relocation (internal vs. external), and on the other hand the goals of offshoring and backshoring. Our discussion will focus on those motivations perceived and rated as "very relevant" by the companies because these are more likely to have guided the relocation decisions (Ketokivi et al., 2017). With respect to the external/internal environment dimension, all four companies offshored almost exclusively because of "external environment" motivations (right-hand side quadrants). This argument is supported by the presence of offshore strategies either imitating competitors ("bandwagon effect") (Aku and Fitwell) or following customers (Ska and partially Fitwell). The finding that external dynamics were more relevant than internal factors in offshoring choices can be partially attributed to the small/medium size of the four firms, which are less likely to implement pro-active strategies that influence the competitive environment (Mariotti et al., 2008). In this respect, the power imbalance (Maloni and Benton, 2000) between the two companies (Ska Italia and Fitwell) involved at the time in B2B relations and their corporate customers may have exerted further pressure towards offshoring. Turning to the backshoring decision, "internal environment" factors become more prominent for all firms, especially the exploitation of the innovation potential of the firm, and the need to optimise purchasing and logistics (e.g., purchase order rigidity). These motivations appear to weigh less for Fitwell (the smallest firm in the sample), possibly because of the lower amount of in-house resources and competences that very small firms can leverage to accommodate their growth (Jarillo, 1989).

With respect to strategic goals, offshoring is mostly driven by "cost-efficiency" motivations (mainly reducing the cost of the labour; Quadrant 2 in Fig. 2). While this finding is certainly common to many low technology, labour intensive industries, its interest lies in the fact that, even if producing goods characterized by a significant "country of origin" effect, the case companies were not deterred from relocating production to low-cost countries. Though seemingly contradictory, there are at least two features that made offshoring a reasonable decision. First, the case companies never offshored their very-top-end products that are expected to be more sensitive to the "Made in" effect. For instance, Fitwell never offshored high-tech mountain boots, sold with its own brand name, and for which the "made in" effect is more strongly felt by customers. In a similar vein, Roncato offshored polycarbonate hard-shell suitcases (medium to high range) but not the polypropylene hard-shell suitcases, which are more hi-tech and top of range. Second, offshoring was generally coherent with the product mix the case firms offered at the time of offshoring (Fisher, 1997). As a matter of fact, the top-end products represented a small share of total sales at the time of offshoring. Fitwell was mainly a subcontractor (70% of total sales deriving from other companies' trademark products at the time of offshoring) and Roncato's sales were mainly constituted by low end products. Likewise, only a small portion of Aku's turnover derived from

very high-end shoes designed and produced in Italy.

Conversely, cost-efficiency goals were only marginally relevant for backshoring. This result is noteworthy, since salaries in the two offshore locations involved (Romania and China) have risen considerably in the last few years (UNCTAD, 2015). Rather, all companies' stressed "customer value creation" motivations for backshoring (upper quadrants). In particular, except for Aku, the "made in Italy" image of the brand explicitly influenced the decision to backshore, in line with recent findings by Ashby (2016), Martínez-Mora and Merino (2014) and Robinson and Hsieh (2016). Far from being simply a marketing strategy, the strengthening of the "Made in" image was implemented by adding value to the medium range products, via higher product quality and enhancing the technology content by further linking production to R & D. While the three medium size companies co-located production closely to in house R & D, Fitwell leveraged on the network of the Montebelluna district for innovation and styling. As already pointed out, because the quest for innovation and quality mainly concerns higher end products, backshoring is restricted to medium end segments, while lower end products continue to be manufactured offshore. For illustration, Roncato backshored the manufacturing of the entire range of hard shell suitcases, in order to improve quality and give visibility to its brand, while it still produces the soft shell in China. Comparable decisions of partial backshoring were implemented by Aku and Ska, who retained the production of the their "functional" products offshore (Fisher, 1997).

The above arguments suggest that backshoring did not follow from a failure of the offshoring initiative but rather from a shift of the firms' competitive strategy (Grandinetti and Tabacco, 2015; Huq et al., 2016) that required a parallel adjustment in the supply chain (Fisher, 1997).

Specifically, the strategy adjustment reflects a shift from a cost focus to a differentiation focus (Porter, 1980), corresponding to a move from the bottom to the upper quadrants in the conceptual framework of Fratocchi et al. (2016). The shift to a more differentiated product mix can be seen as a pro-active response to the low margins typical of highly competitive "functional" products such as apparel and personal computers, which engenders a redefinition of the supply chain that favours flexibility over low costs (Fisher, 1997). In this sense, backshoring promises increased flexibility and shorter lead times. The global crisis may have added urgency to the changes in the supply chain. For instance, research in the footwear industry (Martínez-Mora and Merino, 2014) argues that the global crisis, with its legacy of falling demand and fiercer competition, has changed the patterns of distribution imposed by large retailers, requiring smaller batches and shorter delivery times. However, backshoring is partly reactive, i.e. driven by perceived changes in customers' demand. Recent research (Grappi et al., 2015) has suggested that backshoring per se, i.e. independently of product quality, is appreciated by consumers, who are willing to pay more for home produced products.

Another inference in favour of the argument that backshoring is a strategy and not an error correction stems from the fact that all interviewees convincingly argued that offshoring was the only possible decision at the moment it was taken, due to the nature of competition and markets at the time. Even Fitwell, the only company to use the word *"mass mistake"* to describe the wave of relocations offshore, was prompt to add that it was so only with hindsight, "*since we would not be here (i.e. still in the market) had we done otherwise*". It must be conceded that these assertions could represent ex post rationalizations. Psychological approaches to management research have shown that strategic decision making is never a fully rational process, and is prone to diagnosis and action "on automatic" (Dutton, 1993; Dutton and Jackson, 1987; Tversky and Kahneman, 1974). In fact, cognitive frames existing in decision makers' minds are borne out by experience or past successes. Paradoxically, "emotional" reactions are more likely the more self-relevant and the more charged with positive/negative evaluations the issue evaluated. Further, context characteristics such as the complexity of the issue (as offshoring is), time pressure and information overload can lead to identify simplified causal structures. Therefore, threat to own survival in the market, the time pressure imparted by the decision of competitors to relocate offshore and the information load involved in the assessment of the relocation decision may all hint at a possible "emotional" and not fully deliberate offshoring decision. However, both the weak overlapping between key motivations for offshoring and backshoring (none of the CEOs claimed that labour cost increases were the issue for back/nearshoring) and the fact that none of the companies stayed offshore for less than ten years suggest that backshoring is more a strategy adjustment than an actual "failure" correction. The above discussion leads to the formulation of the following two propositions:

Proposition 1. : *While the predominant motivation for offshoring is cost-reduction, backshoring follows from a strategic shift aimed at increasing the value perceived by the customer. Therefore, backshoring reflects a shift from a cost focus to a differentiation focus in the competitive strategy of the firm that requires a change in the supply chain.*

Proposition 2. : *Backshoring does not concern price sensitive low-end segments of the market, for which the competitiveness gained through offshoring would be lost by moving production to a high cost country.*

5.2. How? An analysis of governance modes

Location and governance have been acknowledged as interwoven "strategies used to orchestrate the firm's overall value chain" (Mudambi and Venzin, 2010, p. 1511). Because "Value creation 'travels' in terms of location and control, […] firms need to frequently re-evaluate and adapt their offshoring and outsourcing decisions" (p. 1512). Offshoring involves the assessment of which shares of the firm's product offering and which stages of the production process are to be deployed in the offshore location. This requires the evaluation of whether core resources need to be transferred offshore from the domestic location and/or whether core resources are to be sought offshore (Hamel and Prahalad, 1990). In turn, discourse over resources is tightly connected with that of resource control (outsourcing vs. captive), with increasing emphasis being placed on competences and knowledge intensive production stages (Mudambi, 2008). According to TCE, the firm should hold close control over processes or stages through which the firm can generate and withhold the highest value, and for which there is a risk of opportunistic behaviours from third parties (Williamson, 1985).

How do governance choices by the case firms link to the offshoring location and the offshoring motives? In the case of Aku, the goal of offshoring of medium and high range products was to cut costs, though under the constraint that the offshore location possessed human resources allowing quality standards analogous to those at home. This entailed transferring to Eastern Europe knowledge and competences residing in Italy and concerning medium- and high-end segments. The process of building local knowledge and of adapting to the offshore context went through attempts at subcontracting in Hungary, then abandoned and followed by the establishment of an own plant in Romania. In fact, captive offshoring guaranteed better process control and easier coordination with the value chain activities that remained in Italy (R & D, quality control, sourcing of leather and other quality goods). On the contrary, the production of light shoes for lower end markets was outsourced to Chinese providers, given that little knowledge transfer was needed for these standardized lower end-segment products. Ska Italia and Aku exhibit very similar patterns of offshoring with respect to quality goals and need for process control. The rationale of Ska Italia's partnership with a similarly sized local company in China (rather than a subcontracting arrangement) was again to allow adjustment of equipment and of production processes to Ska Italia's quality requirements, and to ensure control over the company's know-how. In addition, and unlike Aku, Ska Italia was motivated not only by efficiency seeking but also by market seeking in China. In short, these two firms' international expansion leveraged on in-house knowledge

Table 2
Offshoring-backshoring governance modes.

	Offshore outsourcing	Captive offshoring
Backshore outsourcing	//	//
Captive backshoring	Fitwell (medium end segment, Romania) Roncato (medium-high end segment, China)	Aku (medium-high end segment, Romania) Ska (high end segment, China)
Not backshored	Aku (low end segment, Romania) Fitwell (labour intensive stages of medium end segment production process) Roncato (low end segment, China)	Aku (partially medium end segment, Romania)

but at the same time embraced an industry business model that imposed cost cutting. Therefore, governance and location decisions can be considered simultaneous and interrelated, with no priority of the one decision over the other (Rugman and Verbeke, 2001).

While the four companies differ in the offshore governance mode (outsourcing for Fitwell and Roncato vs. captive for Aku and Ska Italia), governance for backshoring is always captive. Table 2 applies Gray et al. (2013)'s taxonomy of offshoring/backshoring and outsourcing/captive to show the observed configurations.

From an operational point of view, the captive governance mode supports the effectiveness of quality controls and of inter-functional coordination between development/R & D and production. For Aku, captive backshoring was justified because manufacturing relocation concerned those productions for which there was a greater need to link production to R & D. Analogously, for Ska Italia the repatriation via captive production was important to boost the innovation potential of the company, given that offshoring had entailed a mere transfer of competences to the Chinese partner, and not the integration and acquisition of new knowledge offshore. Though operating in the same sector as Aku (mountain and outdoor shoes), Fitwell's governance strategy offshore was that of outsourcing. Offshore outsourcing was certainly motivated by Fitwell's small size and fewer resources with respect to Aku, which made a captive form of offshoring too onerous. The other reason for outsourcing was that Fitwell never offshored the high-end segment, which leveraged on in-house knowledge relating to the production and assembly phases. Given its small size, Fitwell has never had a proper development department, and project, design, and prototyping take place through external collaborations in innovation. As for Fitwell, Roncato adopted an outsourcing governance mode offshore. Roncato did not leverage on any specific own knowledge for soft-shell suitcases, since this production was well developed in China with many local producers. As already discussed, offshoring also included some ranges of hard-shell suitcases that can be classified as medium segment and which were progressively linked with styling and R & D in Italy.

A parallel can be drawn between Fitwell and Roncato also as far as backshoring is concerned. Fitwell's decision to backshore medium end segments followed the strategic change from subcontractor to supplier of end customers with an own trademark that planned to appeal to customers based on a "made in Italy" image. Even if Fitwell has no in house R & D, backshoring has taken place through a captive governance mode, in order to leverage on in-house production and assembly competences. For Roncato, the need to re-orient the brand towards "made in Italy" has led to the backshoring of medium end, high-technology hard-shell suitcases for which knowledge on materials and design reside in Italy. The governance mode decision, once again, follows from the need to establish closer ties with R & D. It is worth of notice that the only company that has not totally repatriated medium-end products is Aku. This may be attributed to the implementation of a captive offshoring strategy, which enabled a strong control on production processes. Moreover, the offshore plant benefitted from the spillovers of being located within a cluster of similar companies. Finally, from a strategic point of view, the captive alternative for backshoring also reflects the need of these firms to maintain a tight control on own competences which may be threatened in offshore locations (Ska Italia). The above discussion leads to the following proposition:

Proposition 3. : *Irrespective of the governance mode adopted offshore, backshoring of higher end products takes place through a captive governance mode, because of the need to reap the advantages of co-locating R & D and production.*

5.3. Where? The impact on firms' supply chains

Offshoring and backshoring strategies implemented by the four companies may be investigated also with respect to their geographical dimension. In this respect, two main questions arise:

a) What elements may explain the country where companies offshored to?
b) Why companies decided to return in the home country (Italy) and not in a near-to-home one? In other words, why backshoring was preferred to nearshoring?[1]

With respect to the offshoring country, the product appears to be the main determinant of the offshore location. Large companies (e.g., Diadora and Lotto) in the mountain boot industry in Italy (and specifically the Montebelluna district) started relocating manufacturing offshore already in the mid-seventies. Production was subcontracted to companies in the Far East, following multinationals such as Puma, Adidas, and Nike. At the beginning of the nineties, offshoring became an imperative also for SMEs operating in the industry. Following the fall of the Berlin wall in 1989, former Eastern Europe countries (and most notably Romania) emerged as both an interesting new market and a low-cost production location (Mutinelli and Piscitello, 1998) for SMEs, especially for less demanding tasks such as shoe assembling. Consistent with this model, imitation of competitors' location strategy was a key motivation of the location of Fitwell and Aku in Romania. With respect to China, Romania offered the advantage of a more skilled workforce in the shoe sector. In addition, the relocation in the same area of Romania as several Italian shoe producers, led to the creation of a local specialized cluster, and to the partial transfer of the advantages of a previously existing relational network. Finally, the relative proximity to the headquarters in Italy was of significant importance for companies such as AKU and Fitwell that continued to source key raw materials (leather) from Italy, ensuring a shorter response rate. For these reasons, China, whose main advantages lay in the low cost of unskilled labour and economies of scale, was not a viable option for these companies. Another reason for choosing Romania probably encompasses shorter psychic distance (both Italy and Romania have latin-based national languages). On the other hand, China represented the country where most of the production of suitcases was localised and, therefore, enjoyed the advantages of specialization for Roncato. For the same reasons, Ska Italia chose China, the country where many of its customers (suitcase producers but also garment manufacturers) had offshored. Therefore, the motivations for offshoring interact with the choice of the

[1] While the term "nearshoring" has been used by some authors to indicate offshoring to a foreign country located in the firm's region (e.g., Ellram, 2013; Fratocchi et al., 2014), in this paper the term is used with the meaning suggested by Foerstl et al. (2016), i.e., relocation to a location closer to (but not within) the home country.

offshore location. While lower costs with respect to the home country are exhibited by both Romania and China, the search for specialized manpower and the availability of a cluster of Italian firms co-localised in the area led the two mountain boots producers to Romania, while market seeking motives are associated with the location of Ska Italia and Roncato in China.

Some of the motives for backshoring are also closely tied to the offshore location. In particular, the influence of geographical distance on backshoring motives is suggested by the presence of some supply chain issues (e.g. purchase order rigidity and container-size minimum orders) for the two companies that offshored to China. The fact that these motivations were cited also by Ska Italia, a company that adopted captive offshoring, suggests that criticalities concern transportation and logistics downstream from production more than sourcing. While the chosen governance mode may have allowed to better size production lots to be shipped to the home market, the geographical distance forced Ska Italia to optimise the logistic costs with "full load" shipments. Since most of the high-end fashion sector customers of Ska Italia are located in Europe, China created problems not only in terms of the flexibility of shipped quantities, but also in terms of transportation lead times and of the costs of overcoming this constraint through air cargos. In the same vein, one of the issues Roncato faced offshore related to excessive lead times of transportation between China and the European market.

These results align with findings by Ellram et al. (2013), whose survey identified concerns associated with logistic costs in South Asia and with logistics in East Asia, accounting for a reduction in the efficiency seeking advantage of these regions. They are also consistent with Robinson and Hsieh (2016)'s argument that high end product manufacturers backshore because of the strategic goal to shorten the supply chain. Accordingly, we formulate the following proposition:

Proposition 4. : *For firms that offshored to geographically distant countries, backshoring motivations include issues such as the lead times, costs and flexibility of transport and logistics.*

With respect to the alternative between backshoring and nearshoring, preference for returning to the home country may be mainly explained by the positive "made-in-Italy" effect. As already noted, the "made in" effect was a key backshoring driver for Fitwell and Roncato and partly for Ska Italia. The premium price that this effect commands more than offsets the higher costs of labour with respect to nearby countries, such as Slovenia. In this light, it is interesting to note that the "made in" effect is considered so relevant that companies backshore in the home country even when production may have been located in another country benefitting too from a positive "made in" effect. For illustration, Burberry first decided to nearshore its outsourced production to Italian suppliers, but then opted to backshore in UK (Robinson and Hsieh, 2016). Conversely, nearshoring is considered a useful alternative if the specific manufacturing activity or material is not available in the home country (Ashby, 2016). The above discussion leads to the formulation of the following proposition:

Proposition 5. : *A positive "made in" effect discourages companies from nearshoring and favours relocation of the manufacturing activities back to the home country.*

For the case firms, another motivation for repatriating manufacturing in Italy is represented, at least for Fitwell and AKU, by their belonging to the Montebelluna mountain shoes district. In other words, the two companies had the possibility to leverage on competences and resources offered by the local manufacturing environment. In this light, it is worthy of notice that both companies cited the "lack of skilled workers in the host country (Romania)" and the "loss of innovation potential" as relevant motivations for moving production back to Italy. More specifically, the "loss of innovation potential" encompasses both the problem of the co-location between R & D and manufacturing activities and the issue of the interconnection with local business partners. In particular, AKU complained of the costs of identifying suitable local suppliers in Romania as another relevant motivation for backshoring. Finally, an important issue is the "sense of belonging" to the territory (emotional elements) clearly expressed by Fitwell. This findings are consistent with evidence collected by Belussi (2015) with respect to a sample of Italian industrial districts. Therefore, we formulate the following proposition:

Proposition 6. : *If the firm belongs to an industrial district, this encourages backshoring to the home country instead of nearshoring, due to network effects and to an emotional "sense of belonging".*

6. Discussion

The following research questions were set forth in this study:

- Are the motivations for backshoring and offshoring at firm level related, and how?
- Do the backshoring cases suggest a "failure" of the offshoring initiative, or rather an evolution of the location and competitive strategy of the firm?

As far as the first research question is concerned, the comparative application of the conceptual framework by Fratocchi et al. (2016) to offshoring and backshoring suggests that firm-level motivations for backshoring do not mirror those for offshoring. Rather, motivations underscoring repatriation reflect a different set of relevant factors and, above all, a different set of goals for the outbound and the inbound relocations. In this respect, there are indeed significant commonalities among the four firms in their offshoring and subsequent backshoring initiatives. This result highlights the existence of a sectoral pattern of relocations. More specifically, the decision to repatriate production emerges as part of the shift of the companies' competitive focus towards high- and medium-end products for which responsiveness to customer requests is key to the possibility of charging a premium price. On the contrary, offshoring was predominantly cost-focused and linked to a product mix where top range products accounted for a small share of turnover. According to the CEOs interviewed, their market has veered towards higher quality products, leading the case firms to re-evaluate their product offering and the manufacturing location of the different product lines. In the jargon of traditional strategic management (Porter, 1980), the firms' competitive strategy has moved from a cost focus to a differentiation focus. This finding is consistent with the recent point made by Bals et al. (2016) and Mugurusi and de Boer (2014), who posit that, whereas offshoring was often purely cost-driven, backshoring is based on a more strategic approach. The new strategy calls for an adjustment in the supply chain, favouring flexibility over volumes and economies of scale. Further, it requires a closer collaboration between production and development functions which, for the case firms, were located in the home country. Therefore, both supply chain and innovation considerations make backshoring a sensible location response to the changed competitive strategy, in spite of the higher costs of producing in the home country. These conclusions confirm recent evidence regarding the fashion industry in countries other than Italy (e.g. Robinson and Hsieh, 2016; Ashby, 2016).

In reply to our second research question, the evidence collected suggests that backshoring, as the result of a change in the competitive strategy, cannot be considered the outright correction of an earlier managerial mistake (Kinkel and Maloca, 2009). Offshoring was generally a wise decision for the case firms, both those motivated by market seeking motives (Ska Italia) and pressures from customers (Fitwell) and for those motivated by labour cost advantages (Roncato) and availability of labour skills (Aku). However, it is difficult to ascertain whether the strategy of offshoring was fully rational when it took place. In at least two cases (Aku and Fitwell) offshoring was a "bandwagon behaviour" in which the two companies acted as followers of larger companies that had already offshored. Therefore, some

components of their decisions may have taken place "on automatic" (Dutton, 1993), without a fully fledged evaluation of their costs, especially considering the need for urgency that underscored the offshoring decision. The relatively long period of supplier search that Aku underwent in Romania, before deciding to open an own plant, may be considered a testament to the difficulties of offshoring. Nevertheless, the case companies stayed offshore for a relatively long period, suggesting that they were able to overcome or at least mitigate the challenges of offshoring (Manning, 2014). Overall, the balance seems to tip against the "failure" interpretation" and favour the idea of a logical adjustment to changed external and internal conditions.

7. Conclusions

7.1. Contribution to theory

This paper contributes to supply chain management theory in five significant ways.

First, it shows that the adoption of a common framework to classify offshoring and backshoring motivations contributes to a better understanding of the relocation of manufacturing back to the home country. Second, the framework has been empirically refined by identifying offshoring and backshoring motivations of four manufacturing companies operating in TCLF industry, thus providing readers with a first assessment of the offshoring/reshoring motivations in these sectors. Third, the paper sheds light on the links between offshoring and backshoring motivations at the micro-level. For each case, motivations for backshoring do not mirror those for offshoring but rather reflect a different set of relevant factors and, above all, a different set of strategic goals. This result partially contradicts aggregate findings on factors explaining offshoring and backshoring. Fourth, the paper develops six propositions that represent a step forward in a research field mainly characterized by descriptive investigations that do not adequately connect location and governance mode choices (Fratocchi et al., 2014, 2016; Bals et al., 2016). Fifth, the paper contributes to the debate on backshoring as a "failure" of offshoring, or rather as an evolution /adjustment of a sound competitive strategy. This is one of the research avenues advocated by Bals et al. (2016) and Foerstl et al. (2016). Our study confirms backshoring as a result of a strategic change more than the correction of a managerial error, thereby supporting non-linear views of internationalization (Fratocchi et al., 2014).

7.2. Contribution to practice and policy

The findings of our study have also significant managerial implications. While the within case analysis offers managers some tangible experiences of relocation, the cross case analysis provides guidance about the importance of specific motivations and how they interconnect with governance mode and country characteristics. In sum, the study supports managers in taking more informed location decisions, thus fostering competitiveness (Ellram et al., 2013).

Significant policy guidelines may also be drawn from our study. The comprehension of the offshoring and backshoring motivations and implementation models (including choices regarding captive and outsourcing alternatives) may help policy makers in identifying tools to contrast de-industrialisation in their countries, and to re-attract offshored companies, thus improving GDP and employment. The lesson learned from our study is that a sound policy should not necessarily involve economic subsidies, but may leverage on non-monetary aids, both ex-ante (i.e., before offshoring), such as information about the potential shortcomings/risk of the offshoring location, calculation of total cost of ownership, and supporting decision models encompassing richer heuristics (Gray et al., 2017), and ex-post (i.e., after offshoring), such as strengthening the domestic infrastructure and innovation potential of industrial districts.

7.3. Limitations and future research

The results of our study should be viewed in light of two major limitations. First, we adopted a multiple case study method and performed qualitative data analyses. Despite several actions were performed to enhance validity and reliability of our findings (multiple sources of evidence; interviews and data analyses conducted by three members of the research team; a detailed case study protocol), statistical generalization to a broader population is not allowed.

Second, our sample consisted of four Italian manufacturing SMEs competing in TCLF. Despite Italy and the sectors chosen are acknowledged as being highly involved in the backshoring trend (Fratocchi et al., 2015b), caution is needed to extend the results to other countries and industrial contexts.

Future case based research may replicate our study in other geographical contexts, industries and with different company sizes. Surveys and/or secondary data quantitative studies could instead be applied to empirically validate our framework, in order to estimate the relative importance of each offshoring/backshoring driver, as well as to test our propositions.

Appendix A. Literature review on backshoring motivations

	Ancarani et al. (2015)	Arlbjørn and Mikkelsen (2014)	Ashby (2016)	Bailey and De Propris (2014a)	Bailey and De Propris (2014b)	Baldwin and Venables (2013)	Bals et al. (2016)	Brandon-Jones et al. (2017)	Canham and Hamilton (2013)	Denning (2013)	Ellram et al. (2013)	Fel and Griette (2017)	Foerstl and Bals, 2016	Foster (2016)	Fox (2015)	Fratocchi et al. (2014)	Fratocchi et al. (2016)
1																	x
2							x					x	x				
3	x		x	x	x	x	x	x	x			x	x				x
4	x	x	x	x					x	x		x	x	x		x	x
5																	
6											x						x
7	x										x						x
8									x								x
9			x		x		x			x	x		x				x
10			x				x			x		x	x				
11																	
12	x			x	x						x	x	x				x

13																			x
14						x													x
15	x			x	x	x				x			x	x					x
16						x		x			x					x				x
17						x														x
18	x					x							x							x
19	x			x	x	x			x			x	x	x	x	x			x	x
20	x																			
21	x				x	x			x			x			x	x			x	x
22	x			x	x	x			x			x	x			x			x	x
23	x		x		x				x	x			x		x	x				x
24	x					x			x	x			x	x		x				x
25	x									x		x								x
26	x					x			x	x						x			x	x
27	x				x				x			x				x				x
28																				
29																				x
30	x		x	x					x	x		x		x		x			x	x
31	x		x					x		x				x		x				x
32	x		x	x		x			x			x	x	x					x	x
33	x								x				x			x				
34												x								x
35													x			x				
36				x		x							x							x
37	x			x		x						x		x					x	x
38	x			x	x			x		x			x	x		x				x
39																				
40	x		x	x	x	x						x		x			x		x	x
41																			x	
42										x										x

	Grandinetti and Tabacco (2015)	Grappi et al. (2015)	Gray et al. (2013)	Gray et al. (2017)	Gylling et al. (2015)	Huq et al. (2016)	Joubioux and Vanpoucke (2016)	Kinkel and Maloca (2009)	Kinkel et al. (2007)	Kinkel (2012)	Kinkel (2014)
1											
2	x					x	x				
3	x		x		x	x		x	x	x	x
4			x		x		x	x	x		x
5		x									
6											
7				x	x				x		
8											
9											
10											
11											
12			x		x		x				
13											
14	x										
15			x			x	x				
16							x				
17											
18											
19			x							x	x
20								x			
21							x	x		x	x
22	x						x				x
23			x				x				x
24			x				x				x
25											
26							x				
27							x				
28											
29											
30				x	x	x	x	x	x	x	x
31											

32	x					x		x						x	
33					x			x							x
34															
35															
36	x														
37								x			x		x	x	x
38	x				x			x					x		
39															
40	x					x							x		
41															
42													x		x

	Martínez-Mora and Merino (2014)	Moradlou and Backhouse (2016)	Moradlou et al. (2017)	Robinson and Hsieh (2016)	Saki (2016)	Sardar et al. (2016)	Srai and Ané (2016)	Stentoft et al. (2016a)	Stentoft et al. (2016b)	Tate and Bals (2017)	Tate et al. (2014)	Tate (2014)	Uluskan et al. (2016)	Wiesmann et al. (2017)	Wu and Zhang (2014)
1							x								
2				x			x								
3		x					x	x							
4	x						x	x			x			x	
5															
6															
7	x						x	x	x					x	x
8								x							
9		x	x		x		x	x			x	x	x		
10				x			x								
11			x		x										
12		x			x		x	x				x	x	x	
13															
14		x	x										x		
15		x					x	x	x	x	x		x	x	
16							x								
17									x					x	
18					x		x	x	x						
19		x			x		x	x	x	x	x	x		x	x
20							x								
21			x				x	x	x		x			x	
22		x	x		x		x	x			x		x		
23							x	x							
24		x					x	x			x	x	x	x	
25	x				x		x	x			x			x	
26					x		x	x				x		x	
27			x				x	x							
28							x								
29															
30		x	x		x	x	x	x	x		x		x		
31		x			x		x	x		x	x				
32		x				x	x	x							
33		x					x							x	
34								x							
35							x							x	
36							x								
37							x								
38			x			x	x	x							x
39							x								
40	x				x	x		x					x		x
41															
42								x							

#	Driver
1	Termination of supplier relationships
2	Change in firm's business strategy (e.g., new business area, vertical integration, …)
3	Coordination costs
4	Correction of earlier managerial mistake (e.g., lack of systematic location planning, lack of knowledge about the

#	Driver
22	Logistics costs
23	Loss of innovation potential/Vicinity to R & D
24	Loss of know-how in the host country/ IP risks (including brand counterfeiting)
25	Made-in effect

	foreign destination, bandwagon effect)		
5	Customers' gratitude and willingness to buy	26	National subsides for relocation
6	Customs duties for re-import	27	Need to increase customer satisfaction
7	Demand changes and volatility in the home/host country	28	Payment terms
8	Emotional elements (e.g. patriotism/loyalty)	29	Penalties for late orders
9	Energy costs and shortage	30	Poor manufacturing quality culture in the host country
10	Environmental and social sustainability	31	Product/Process/Organizational Innovation (e.g. automation, lean management)
11	Excessive paperwork/Administrative costs	32	Production and delivery time impact
12	Exchange rate risk	33	Psychic distance
13	Firm's global reorganization	34	Purchase order rigidity (also in terms of minimum order)
14	Freight costs	35	Raw material availability
15	Global supply chain risks	36	Redefinition of the global supply chain (including vertical integration)
16	High inventory levels	37	Reduced operational flexibility
17	Home labour market flexibility	38	Reduced responsiveness to customer demand/Customer proximity
18	Increased home country productivity	39	Technology clusters (at the home country) and spillover benefits
19	Labour costs' gap reduction	40	Total Cost of Ownership
20	Lack of infrastructure in the host country	41	Union pressure at the home country
21	Lack of skilled workers in host country/Availability at home country	42	Untapped production capacity at home/Capacity bottleneck in the host country

Appendix B. Literature review on offshoring motivations

	Access to know-how (e.g., knowledge, technology)	Access to locally unavailable products	Access to scarce and distinctive resources and materials	Availability of skilled labour in the host country	Capacity bottlenecks in the home country	Countertrade requirements	Delivery reliability	Economies of scale	Energy costs	Key customers' demand to produce in their vicinity	Foreign market access or development	Government incentives (including favourable taxation)
Ancarani et al. (2015)	x		x	x					x		x	
Arlbjørn and Lüthje (2012)				x								
Aspelund and Butsko (2010)											x	
Birou and Fawcett (1993)			x									
Bock (2008)												
Bozarth et al. (1998)	x										x	
Cai et al. (2012)												
Canham and Hamilton (2013)	x		x	x	x						x	
Cho and Kang (2001)		x										
Cohen and Mallik (1997)											x	
Di Gregorio et al. (2009)	x			x							x	
Driffield and Chiang (2009)												
Eberhardt											x	

et al. (2004)														
Ebringa and Kule (2014)														
Ellram et al. (2013)	x				x		x						x	x
Fagan (1991)	x		x										x	
Farrell (2005)														
Fifarek and Veloso (2010)					x									
Fontana and Prencipe (2013)					x								x	x
Fragoso-Diaz (2015)													x	x
Frear et al. (1995)													x	
Ghymn et al. (1999)			x											
Giunipero and Monczka (1997)													x	
Grappi et al. (2015)					x								x	
Guth (2009)	x				x									
Gylling et al. (2015)														
Hameri and Hintsa (2009)													x	
Handfield (1994)														
Herbig and O'Hara (1996)	x													
Heyman and Tingvall (2015)														
Holweg et al. (2011)	x		x	x	x		x	x					x	
Horn et al. (2013)														
Jensen and Pedersen (2012)	x				x								x	
Jia et al. (2014)	x		x	x			x						x	
Joubioux and Vanpoucke (2016)	x			x		x	x			x			x	
Kinkel and Maloca (2009)						x				x			x	x
Kinkel et al. (2007)	x		x	x		x							x	
Kinkel (2012)	x										x		x	x
Kusaba et al. (2011)	x				x			x						
Larsen and Pedersen (2014)	x													
Lau and Zhang (2006)													x	
Liu and			x										x	

McGoldrick (1996)									
Lu and Van Mieghem (2009)									
Martínez-Mora and Merino (2014)									
Milberg and Winkler (2010)									
Mohiuddin and Su (2013)	x			x		x		x	
Mudambi and Venzin (2010)	x								
Mykhaylenko et al. (2015)	x			x				x	
Nachum and Zaheer (2005)	x							x	
Nassimbeni and Sartor (2007)			x					x	
Nassimbeni (2006)			x					x	
Overby and Servais (2005)		x							
Persaud and Floyd (2013)	x			x	x			x	x
Rajagopal and Bernard (1994)		x	x						
Rexha and Miyamoto (2000)	x	x							
Schiele et al. (2011)									
Schröder (2013)									
Shi and Gregory (1998)								x	
Simons and Isely (2010)	x								
Sinha et al. (2011)	x		x			x			
Slepniov et al. (2013)	x			x					
Steinle and Schiele (2008)								x	
Swamidass (1993)	x								
Szász and Demeter (2014)							x		
Temouri et al. (2010)	x			x					
Trent and								x	

Monczka (2003)												
Volberda et al. (2010)		x										
Wang et al. (2011)				x						x		

	Host country supply base	Host country trade environment (including legislation)	Imitation of competitors' strategies ("bandwagon") or counter-attacking competitors	Costs and productivity of skilled and unskilled labour	New product development	Operational flexibility	Production and logistic costs (except labour costs) reduction	Proximity to foreign customers (e.g., shorter delivery time)	Quality improvement	Risk mitigation	Time to market reduction	Total Cost of Ownership
Ancarani et al. (2015)		x		x			x	x				x
Arlbjørn and Lüthje (2012)	x			x			x	x	x		x	
Aspelund and Butsko (2010)			x	x			x	x				
Birou and Fawcett (1993)	x			x			x					x
Bock (2008)				x								
Bozarth et al. (1998)												
Cai et al. (2012)				x			x					
Canham and Hamilton (2013)				x			x	x				
Cho and Kang (2001)												
Cohen and Mallik (1997)												
Di Gregorio et al. (2009)	x			x		x	x	x				
Driffield and Chiang (2009)				x								
Eberhardt et al. (2004)												
Ebringa and Kule (2014)				x			x		x	x		
Ellram et al. (2013)	x			x			x	x		x		
Fagan (1991)	x			x			x		x			x
Farrell (2005)				x			x					x
Fifarek and Veloso (2010)												
Fontana and Prencipe (2013)	x							x			x	
Fragoso-Diaz (2015)	x			x		x						
Frear et al. (1995)												

Ghymn et al. (1999)												
Giunipero and Monczka (1997)												
Grappi et al. (2015)							x					
Guth (2009)				x			x		x			
Gylling et al. (2015)	x			x			x					
Hameri and Hintsa (2009)				x			x					
Handfield (1994)	x			x			x		x			x
Herbig and O'Hara (1996)				x			x		x			x
Heyman and Tingvall (2015)		x								x		
Holweg et al. (2011)			x	x			x	x	x	x		
Horn et al. (2013)				x			x					x
Jensen and Pedersen (2012)				x		x		x				
Jia et al. (2014)	x			x			x		x			
Joubioux and Vanpoucke (2016)		x		x			x			x		
Kinkel and Maloca (2009)				x				x				
Kinkel et al. (2007)		x	x	x		x	x	x	x			
Kinkel (2012)				x				x				
Kusaba et al. (2011)				x			x		x			x
Larsen and Pedersen (2014)				x							x	
Lau and Zhang (2006)	x			x			x					x
Liu and McGoldrick (1996)				x			x		x			x
Lu and Van Mieghem (2009)				x			x					
Martínez-Mora and Merino (2014)				x			x					
Milberg and Winkler (2010)							x					
Mohiuddin and Su (2013)	x			x	x		x					
Mudambi and Venzin (2010)												
Mykhaylenko	x			x								

et al. (2015)														
Nachum and Zaheer (2005)	x						x		x					x
Nassimbeni and Sartor (2007)														
Nassimbeni (2006)				x			x			x				x
Overby and Servais (2005)				x			x			x				x
Persaud and Floyd (2013)			x	x			x		x	x			x	
Rajagopal and Bernard (1994)				x			x							x
Rexha and Miyamoto (2000)										x				
Schiele et al. (2011)				x			x							x
Schröder (2013)														
Shi and Gregory (1998)														
Simons and Isely (2010)				x										
Sinha et al. (2011)				x			x							
Slepniov et al. (2013)	x			x			x		x	x				
Steinle and Schiele (2008)														
Swamidass (1993)				x			x							x
Szász and Demeter (2014)				x										
Temouri et al. (2010)	x			x										
Trent and Monczka (2003)														
Volberda et al. (2010)														
Wang et al. (2011)	x		x	x		x	x					x	x	

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