DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117
ISSN - 1983-716X

SUPPLIER PERFORMANCE INDEX (SPI) AS A SUPPORT FOR OFFSHORE OUTSOURCING STRATEGY

ÍNDICE DE DESEMPENHO DO FORNECEDOR (IDF) COMO SUPORTE À ESTRATÉGIA DE OFFSHORE OUTSOURCING

ÍNDICE DE DESEMPEÑO DE PROVEEDORES (SPI) COMO APOYO A LA ESTRATEGIA DE SUBCONTRATACIÓN OFFSHORE

Luiz Eduardo Simão
PhD
Universidade do Vale do Itajaí – Brazil
luiz.es@univali.br

Jailson Lana
Doctoral Candidate
Universidade do Vale do Itajaí – Brazil
jailson.lana@univali.br

Raul Beal Partyka
PhD
Escola de Administração de Empresas de São Paulo
da Fundação Getulio Vargas – Brazil
raul.partyka@fgv.edu.br

ABSTRACT

Purpose: This technological article aims to enhance the procurement process through the application of an offshore outsourcing strategy, using the external resource-based view (ERBV) to explore supplier capabilities as a source of competitive advantage.

Context: The study was conducted in a textile company seeking greater efficiency and effectiveness in managing its international suppliers, within an increasingly complex global supply chain environment.

Diagnosis: The absence of objective and systematic criteria for evaluating international suppliers was identified, compromising decision-making and the sustainability of outsourcing partnerships.

Practical implications: As a solution, the Supplier Performance Index (SPI) was developed, an assessment tool applied through a case study. The use of the SPI enabled more analytical, dynamic, and results-oriented decisions, considering both individual and relative performance among active suppliers.

Theoretical implications: The study contributes by highlighting three fundamental stages for the effective adoption of offshore outsourcing strategies, broadening the understanding of ERBV operationalization in global sourcing contexts.

Originality/value: The research offers a practical and structured proposal for evaluating international suppliers, combining theory and application. By integrating ERBV with a management tool, it presents value both academically and managerially, especially for companies embedded in global supply chains.

Keywords: Procurement; Supplier Evaluation; Offshore; ERBV; Technological Article.

Submitted on: 07/31/2025
Approved in: 01/30/2026

How to cite: Simão, L. E., Lana, J., & Partyka, R. B. (2026). Supplier Performance Index (SPI) as a Support For Offshore Offshore Outsourcing. *Alcance (online)*, 33(1), 101-117. https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

RESUMO

Objetivo: Este artigo tecnológico visa aprimorar o processo de compras internacionais por meio da aplicação da estratégia de offshore outsourcing, utilizando a perspectiva da visão baseada em recursos externos (ERBV) para explorar competências de fornecedores como fonte de vantagem competitiva.

Contexto: O estudo foi conduzido em uma empresa do setor têxtil que buscava maior eficiência e eficácia na gestão de seus fornecedores internacionais, em um cenário de crescente complexidade nas cadeias globais de suprimentos.

Diagnóstico: Identificou-se a ausência de critérios objetivos e sistemáticos para a avaliação dos fornecedores internacionais, o que comprometia a tomada de decisão e a sustentabilidade das parcerias de outsourcing.

Implicações práticas: Como solução, desenvolveu-se o Índice de Desempenho do Fornecedor (IDF), uma ferramenta de avaliação aplicada via estudo de caso. O uso do IDF permitiu decisões mais analíticas, dinâmicas e orientadas a resultados, considerando o desempenho individual e relativo entre fornecedores ativos.

Implicações teóricas: O estudo contribui ao evidenciar três etapas fundamentais para a adoção eficaz de estratégias de offshore outsourcing, ampliando o entendimento sobre a operacionalização da ERBV em contextos globais de fornecimento.

Originalidade/valor: A pesquisa oferece uma proposta prática e estruturada para avaliar fornecedores internacionais, articulando teoria e aplicação. Ao integrar a ERBV com uma ferramenta de gestão, apresenta valor tanto acadêmico quanto gerencial, especialmente para empresas inseridas em cadeias de suprimentos globais.

Palavras-chave: Compras; Avaliação De Fornecedores; Offshore; ERBV; Artigo Tecnológico.

RESUMEN

Objetivo: Este artículo tecnológico tiene como objetivo mejorar el proceso de compras mediante la aplicación de la estrategia de offshore outsourcing, utilizando la perspectiva de la visión basada en recursos externos (ERBV) para explorar las competencias de los proveedores como fuente de ventaja competitiva.

Contexto: El estudio se llevó a cabo en una empresa del sector textil que buscaba mayor eficiencia y eficacia en la gestión de sus proveedores internacionales, en un escenario de creciente complejidad en las cadenas globales de suministro.

Diagnóstico: Se identificó la ausencia de criterios objetivos y sistemáticos para la evaluación de proveedores internacionales, lo que comprometía la toma de decisiones y la sostenibilidad de las asociaciones de outsourcing.

Implicaciones prácticas: Como solución, se desarrolló el Índice de Desempeño del Proveedor (IDP), una herramienta de evaluación aplicada mediante un estudio de caso. El uso del IDP permitió decisiones más analíticas, dinámicas y orientadas a resultados, considerando el desempeño individual y relativo entre los proveedores activos.

Implicaciones teóricas: El estudio contribuye al evidenciar tres etapas fundamentales para la adopción efectiva de estrategias de offshore outsourcing, ampliando la comprensión sobre la operacionalización de la ERBV en contextos de suministro global.

Originalidad/valor: La investigación ofrece una propuesta práctica y estructurada para evaluar proveedores internacionales, articulando teoría y aplicación. Al integrar la ERBV con una herramienta de gestión, aporta valor tanto académico como gerencial, especialmente para empresas insertas en cadenas de suministro globales.

Palabras Clave: Compras; Evaluación De Proveedores; Offshore; ERBV; Artículo Tecnológico.

INTRODUCTION

Outsourcing can be understood as a strategic decision whereby a firm chooses to acquire goods (components, semi-finished, or finished products) and services from external suppliers rather than producing them internally, with the aim of reconfiguring the organization's productive structure (Domberger, 1998; Lacity,

DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

Willcocks & Rottman, 2009). Outsourcing has become a widespread practice in contexts characterized by increasing complexity and dynamism in global supply chains, driven by the search for operational flexibility, cost reduction, access to specialized competencies, and greater focus on core activities (Gilley & Rasheed, 2000; Hätönen & Eriksson, 2009). Empirical evidence suggests that, when properly managed, outsourcing can improve organizational performance by enabling gains in efficiency, innovation, and responsiveness to market demands (McIvor, 2009; Bustinza et al., 2010; Elia, Caniato, & Luzzini, 2022). In this context, studies indicate that more than 70% of global companies use outsourcing as a competitive strategy; however, only about 30% to 40% adopt formal and integrated supplier performance evaluation systems, particularly in international contexts (Krause et al., 2007; Monczka et al., 2020). Furthermore, the recent literature on performance measurement acknowledges that performance measurement systems continue to evolve but still present significant gaps regarding integration and effective decision support in global supply chains (Bititci et al., 2023; Franco-Santos et al., 2024). In addition, studies published in 2023 propose integrated frameworks for supplier performance evaluation that incorporate multiple criteria and multicriteria methods such as Fuzzy TOPSIS, reinforcing the need for systematic measurement approaches (Pontes & Musetti, 2023; Molina Ossa & Rubio-Rodríguez, 2023).

Moreover, outsourcing also reshapes patterns of global competition by fostering new forms of interdependence between firms and suppliers, particularly from the perspective of the Extended Resource-Based View (ERBV) (Lavie, 2006), which recognizes externally accessed resources as sources of sustainable competitive advantage. In this sense, the Extended Resource-Based View represents an analytical extension of the traditional Resource-Based View by acknowledging that competitive advantages may emerge not only from internally controlled assets but also from resources accessed, combined, and orchestrated through interorganizational relationships, such as partnerships with strategic suppliers and global supply networks (Lavie, 2006; Dyer, Singh, & Hesterly, 2018). Recent evidence indicates that in offshore outsourcing strategies, organizational performance is strongly conditioned by the focal firm's ability to evaluate, select, and govern critical external resources, thereby reducing information asymmetries and operational risks inherent in global supply chains (Schilke, Hu, & Helfat, 2018; Elia, Caniato, & Luzzini, 2022). In this context, the absence of structured supplier performance evaluation systems limits the effective appropriation of these resources and weakens the generation of relational value. The Supplier Performance Index (SPI) proposed in this study operationalizes the ERBV by converting external capabilities—such as production reliability, quality, flexibility, and logistics performance—into comparable metrics that can be managed strategically. Thus, the SPI functions as a relational governance mechanism that supports the orchestration of interorganizational resources, contributing both to decision-making and to the strengthening of relationship-based competitive advantages. This approach advances the literature by empirically demonstrating how the ERBV can be applied through performance measurement instruments in contemporary global supply chains.

Despite its widespread practical adoption, there remains considerable conceptual confusion between outsourcing, offshoring, and offshore outsourcing, which undermines more rigorous analyses of their impacts and strategic implications (Mihalache & Mihalache, 2016; Manning et al., 2020). Outsourcing refers to the transfer of activities previously performed internally to external suppliers located in the same country, with the aim of accessing specialized competencies and reducing costs (Lacity et al., 2016). However, outsourcing should not be confused with subcontracting. While subcontracting involves the execution of specific tasks by third parties with technical expertise, outsourcing presupposes a longer-term contractual relationship with broader strategic implications (Elia et al., 2022). As argued by Manning (2021), the distinction also lies in the degree of dependence and integration: subcontractors operate "for" the buyer, whereas outsourced suppliers operate "with" the buyer, sharing risks and outcomes. When the supplier is located in another country, the practice is referred to as offshore outsourcing. Offshoring,

DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

in turn, refers to the complete relocation of a business process to another geographical location, regardless of whether it involves an external supplier or an owned subsidiary. This distinction becomes crucial for analyses of performance, governance, and organizational learning (Contractor et al., 2010; Roza et al., 2011).

This technological article presents the case of an apparel company located in northern Santa Catarina, Brazil. The problem situation identified in the firm reveals strategic weaknesses in its offshore outsourcing approach, which is currently limited to controlling the quality of purchased products without encompassing systematic mechanisms for evaluating supplier capabilities and performance. The analysis revealed the absence of structured tools that would enable the collection, systematization, and analysis of consistent data to support decision-making related to supplier management, both domestic and international. This diagnosis emerged from meetings with traders, during which it became evident that knowledge about the most suitable suppliers was concentrated in a tacit and individualized manner, without being shared or institutionalized within the organization. Such a condition exposes the company to operational risks and to the potential loss of critical knowledge in the event of staff turnover. Although originating from a specific case, this issue transcends the sector and is recurrent in companies from different industries that adopt international outsourcing strategies without developing robust mechanisms for supplier relationship and performance management (Krause, Handfield, & Scannell, 1998; Choi & Krause, 2006). The absence of formalized evaluation systems compromises not only operational continuity but also the ability to generate competitive advantage from collaborative relationships within the supply chain.

For textile companies, ensuring the excellence of the products they commercialize depends directly on supply management and the performance of their suppliers. In this context, the challenge arises of motivating and establishing a client–supplier relationship capable of delivering high-quality products within increasingly shorter lead times and lower costs. This relationship becomes even more critical in the context of a global supply chain, in which the supplier manufactures the client company's brand and product through an offshore outsourcing strategy.

FROM THEORY TO PRACTICE

Companies' internationalization strategies are often directly related to supply chain demands. In this regard, the main approaches include exporting, establishing sales units, and implementing proprietary manufacturing operations in other countries. However, internationalization strategies can also be considered in relation to the interface with suppliers, as in the case of offshore outsourcing (Chopra & Meindel, 2022).

The continuous internationalization of trade and the globalization phenomenon have made offshore outsourcing both available and attractive to several industries. Consequently, the need to identify better suppliers and to investigate specific competencies and concerns associated with international competition has compelled firms to improve their ability to manage suppliers located in different countries (Golini & Kalchschmidt, 2011). Supplier selection and evaluation represent strategic purchasing decisions that affect the overall performance of the firm (Chopra & Meindel, 2022). This perspective aligns with the managerial practices approach proposed by Bromiley and Rau (2014), according to which competitive advantage arises not only from resources themselves but also from the routines and practices that guide their effective use. Similarly, Bloom and Van Reenen (2010) empirically demonstrate that the quality of management practices explains a significant portion of performance differences across firms and countries. Accordingly, the present study conceptualizes offshore outsourcing as a set of organizational practices that translate and operationalize managerial capabilities critical to competitive performance.

An important aspect of the offshore outsourcing strategy is that it generally represents an opportunity to obtain products and materials at a lower cost than in the home country (Ghodsypour & O'Brien, 2001). Over the past decades, offshore outsourcing has

DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

consolidated itself as a strategic practice in global operations management, defined as the process of contracting external suppliers located outside the firm's home country to perform activities that were previously conducted internally (Kotabe & Omura, 1989; Murray, Kotabe, & Wildt, 1995a; Murray, Kotabe, & Zhou, 1995b). It represents a form of international outsourcing in which operational control is transferred to third parties located in other countries (Nunes, 2012), thus becoming part of the broader scope of production internationalization. The advancement of globalization and the increasing complexity of supply chains have intensified this trend, requiring firms to develop more agile and efficient responses (Contractor, Kumar, Kundu, & Pedersen, 2010). Empirical evidence suggests that well-designed offshore outsourcing strategies can significantly enhance organizational performance by enabling specialization, reducing operational costs, and providing access to critical competencies (Gilley & Rasheed, 2000; Lewin, Massini, & Peeters, 2009; Mihalache & Mihalache, 2016). In addition, such partnerships enable the co-creation of innovation and access to local knowledge, which is a key element in adapting products and services to foreign markets (Martínez-Noya & García-Canal, 2011; Manning et al., 2018). These initiatives are also driven by factors such as talent shortages, the need for operational flexibility, and global competitive pressures (Bertrand & Mol, 2013; Srivastava, Teo, & De Clercq, 2022), reinforcing offshore outsourcing as an instrument for sustainable competitive advantage in the international context.

Offshore outsourcing is preferred when it is more advantageous to outsource activities abroad than in the home country (Roza et al., 2011) and when firms perceive greater benefits in disintegration and externalization (Kedia & Mukherjee, 2009). The decision to adopt an offshore outsourcing strategy is particularly favorable when the activities involved have a high level of standardization, since the client firm can more easily monitor performance outcomes (Luo et al., 2013). Furthermore, this decision is not necessarily affected by organizational size, provided that large firms as well as small and medium-sized enterprises possess the resources required to implement such strategies (Roza et al., 2011).

Despite its advantages, obtaining value from offshore outsourcing is not a simple task. The process of externalizing activities previously performed internally involves the loss of direct control, increased dependence on service providers for collaboration, and uncertainties associated with geographical, institutional, cultural, temporal, and cognitive distances. As a result, managing offshore outsourcing and capturing value from it may be more complex and challenging than originally anticipated (Stringfellow et al., 2008; Larsen, Manning, & Pedersen, 2011).

Thus, among the benefits of investing in offshore outsourcing are the redistribution of work on a global scale and the development of experience in international markets. However, among the disadvantages are larger production batches, higher inventory levels, and reduced flexibility to adapt to market changes (Nunes, 2012).

In this sense, any well-structured offshore outsourcing process should involve several stages, ranging from the initial idea of outsourcing a given activity to the monitoring of the practical outcomes of this outsourcing arrangement in day-to-day operations. According to Baitheiemy (2003), Erber and Sayed-Ahmed (2005), and Faria and Vanalle (2006), the offshore outsourcing process can be divided into three stages:

(1) Definition of the activity to be outsourced

(2) Supplier selection

(3) Evaluation and monitoring of the partnership

The first stage involves deciding whether to manufacture internally or purchase from external suppliers. The objective at this stage is to discuss outsourcing as a strategic option, identify the firm's core competencies, assess the economic feasibility of outsourcing the intended activity or activities, and discuss the outsourcing decision with employees who may be affected by it.

In the second stage, firms must determine the criteria for supplier selection, identify potential suppliers, and select them according

DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

to the predefined criteria, as well as develop a contract to regulate the partnership.

Finally, in the third stage, firms should define the partnership's performance indicators in order to periodically evaluate the relationship through the monitoring of these performance metrics.

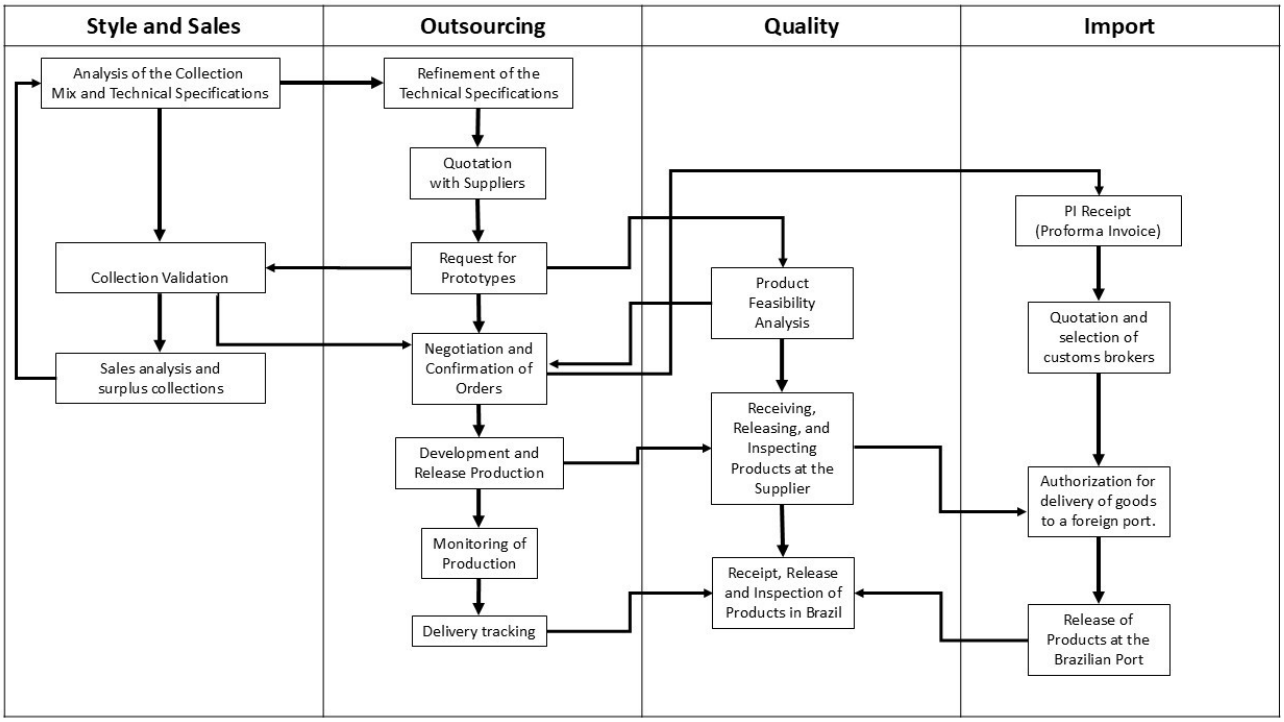
CONTEXT AND REALITY INVESTIGATED

The research was conducted in an apparel manufacturing company located in northern Santa Catarina, Brazil, with more than 40 years of market experience, approximately 400 employees, and nationwide distribution through multi-brand retail stores. During the period of investigation, carried out between March and October 2023, approximately 20% of the company's revenue was generated from products imported from Asia (India, Bangladesh, and China), highlighting the strategic relevance of offshore outsourcing.

The offshore outsourcing process map in the studied company (Figure 1) shows a lead time ranging from six to eight months from the beginning of the collection development to the delivery of finished products at the company's distribution center in Brazil. Initially, the offshore outsourcing process involves the product development and sales teams, which define the product mix for the collection and prepare the technical specifications describing the expected products and materials.

Figure 1

Offshore outsourcing process in the textile company



Source: Prepared by the authors.

Subsequently, the outsourcing purchasing team is responsible for refining the technical specifications and determining whether the products should be sourced through international production or allocated to local or even internal production.

The traders then initiate the product import process by requesting quotations from international suppliers based on the product specifications. If the quoted prices are close to or within the traders' expectations, product samples are requested for validation with the design and sales teams. At the same time, the quality team conducts a feasibility analysis of each product, identifying potential production issues that may arise in the future. The traders negotiate the selected products with the suppliers and confirm the orders. Depending on the volume of products in the collection, negotiations may take place directly in the production countries, which are currently concentrated in India, Bangladesh, and China. Once the order is confirmed, the

DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

outsourcing team monitors the progress and development of each product until the stage at which production is formally authorized.

From that point onward, the traders monitor production progress with agents and suppliers, while the quality team evaluates and approves the production inspection report in the country of origin. In parallel, the import team receives the export documentation from suppliers and defines the customs brokers responsible for transporting the goods to the destination country (Brazil). They also monitor the customs clearance process until the shipment arrives at the port. Finally, the quality team supervises the inspection of the products received in Brazil in order to release them to the company's distribution center.

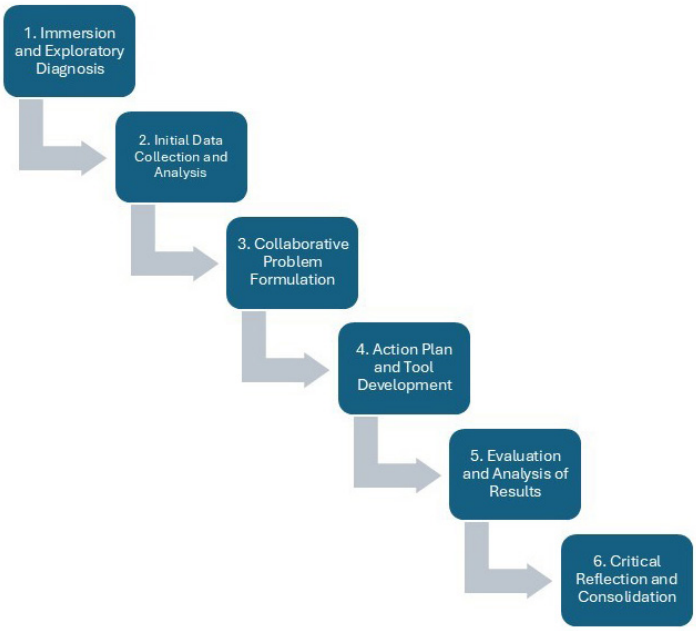
DIAGNOSIS OF THE PROBLEM SITUATION AND DATA COLLECTION PROCEDURES

Action research was adopted as the methodological approach to understand and intervene in the problem situation experienced by the company under study, as it is considered particularly appropriate in contexts where researchers play an active role in transforming the actors involved in the process (Gummesson, 2005).

To structure the proposed intervention, the action research approach was conducted according to a six-stage model, presented in Figure 2.

Figure 2

Action Research Method



Source: Adapted from Thiollent (2011).

The process began with an exploratory phase aimed at understanding the organizational context and establishing a collaborative relationship with the participants. This stage involved an immersion in the company to gain a comprehensive understanding of its processes, ranging from decision-making aspects to operational procedures.

Data collection was conducted through process mapping, semi-structured interviews, and documentary analysis of the processes and records provided by the company.

In the third stage, the problem was formulated in a participatory manner, collectively identifying the main challenges to be addressed. At this stage, meetings with different departments and company managers identified the key issues related to the offshore outsourcing process, which became the focus of this study. The data used to diagnose the problem situation were obtained from 12 semi-structured interviews with traders, quality professionals, and sourcing managers, as well as eight direct observations of the process conducted across two complete collection cycles.

The fourth stage consisted of developing a joint action plan involving researchers,

DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

managers, and operational staff, defining goals, responsibilities, and an implementation schedule. This stage also focused on identifying the relevant evaluation dimensions and developing the scoring system used in the assessment. Subsequently, the planned actions were implemented. The Supplier Performance Index (SPI) tool was developed and applied to selected international suppliers in order to test its effectiveness, evaluating suppliers according to the defined dimensions and scoring system. Data analysis was conducted through the calculation of the Supplier Performance Index (SPI) and its classification based on previously defined process performance criteria.

The fifth stage involved critical reflection on the effects of the intervention, linking the findings to the theoretical framework adopted. At this stage, the results obtained from the categorized suppliers were analyzed and the outcomes were validated. Finally, the results achieved were consolidated, and possibilities for continuing the cycle were identified as new demands emerged in the process. For example, the future expansion of evaluation dimensions if necessary. This methodological approach made it possible to combine practical transformation with the production of scientific knowledge while respecting the participatory principles of action research.

Based on the diagnosis of the problem and the theoretical foundation presented, the empirical investigation was developed. The data from this study revealed that many of the company's products originate from a limited number of first-tier international suppliers capable of providing complementary products for their collections. Thus, the purpose of adopting the offshore outsourcing strategy in the analyzed company was initially to reduce costs, expand the product portfolio, and gain access to expertise aligned with the firm's needs and standards.

Furthermore, the empirical evidence from the diagnostic phase revealed the absence of a structured supplier performance evaluation system: decisions regarding supplier selection and continuity were predominantly based on unit cost and final quality inspection. Internal records indicated recurring delays exceeding 15 days in approximately 30% of imported orders, rejection of final samples in about 20% of cases, and frequent logistical rework, without the existence of consolidated historical records of these data. In addition, knowledge regarding supplier performance remained tacit and concentrated among traders, increasing operational risks and the potential loss of critical knowledge. These empirical findings supported the proposal of the Supplier Performance Index (SPI) as an applied solution to the identified problem.

Existing literature already recognizes that supplier selection is a multicriteria problem and a complex process that requires the consideration of often conflicting criteria (Aguezzoul, 2012). However, the analysis of the process and the interviews conducted during the diagnostic phase of the offshore outsourcing process revealed that the company relied on only a single criterion—quality control of received products—while little was known about the capacity and performance of offshore outsourcing suppliers. The absence of clearly defined evaluation criteria generated adverse consequences for the organization and, in several cases, led to a loss of competitiveness.

Another important finding was that the company did not possess a tool for evaluating supplier performance. As a result, only the traders knew which suppliers were best suited for particular product types. However, this information was not shared with the purchasing organization and remained exclusively with the traders.

Moreover, it was observed that little was known about the capabilities and performance of suppliers, and there were no tools capable of generating clear data to support performance analysis and decision-making regarding suppliers, whether domestic or international.

The need for a supplier performance evaluation tool was initially identified through interviews with traders. After interviews with the outsourcing manager and coordinators, it became evident that they themselves did not know which supplier was best suited for a given type of product, since this information was retained exclusively by the trader responsible for that supplier relationship. It is worth emphasizing that even when traders had their own internal assessments of the best suppliers, these

DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

evaluations were entirely subjective, derived from professionals' market experience and based on the absence of objective criteria.

Another important point highlighted in the interviews was that, throughout much of the supply chain, formalized and generalizable multicriteria tools for supplier analysis were practically nonexistent. Some interviewees mentioned supplier selection and evaluation methods used in other companies where they had previously worked or developed by consulting firms, but these approaches addressed very specific problems from their previous organizational contexts and were not applicable to the company under study.

This situation represented a strategic error. If a new trader were to assume responsibility for that supplier portfolio, the company would have to restart the entire process of supplier development, selection, and evaluation from the beginning. In this sense, the interviews revealed unanimous agreement that the lack of objective selection criteria and the absence of objective, multidimensional supplier evaluation represented urgent and critical problems that the organization needed to address.

PROPOSED SOLUTION TO THE PROBLEM

This technological article aims to improve the international purchasing process through the application of an offshore outsourcing strategy, explicitly anchored in the Extended Resource-Based View (ERBV) to interpret and leverage suppliers' competencies as sources of competitive advantage. From this perspective, offshore suppliers are no longer treated merely as lower-cost alternatives but rather as holders of strategic resources and capabilities—productive, technological, logistical, and socio-environmental—that can be accessed, combined, and orchestrated by the focal firm through appropriate governance mechanisms (Lavie, 2006; Dyer, Singh, & Hesterly, 2018). The proposal and application of the Supplier Performance Index (SPI) operationalize the ERBV by transforming these external resources into observable and comparable metrics, thereby reducing information asymmetries and supporting decisions related to supplier selection, development, and partnership continuity. The results indicate that the use of the SPI contributes to greater decision-making consistency and improved appropriation of the relational value generated through offshore outsourcing. From a theoretical perspective, the study advances the literature by empirically demonstrating how the ERBV can be operationalized through performance measurement systems in global supply chains.

Thus, guided by the Extended Resource-Based View (ERBV) to interpret and leverage supplier competencies as sources of competitive advantage, and considering the results of the diagnostic phase as well as the critical aspects associated with offshore outsourcing operations, four main dimensions were defined for supplier performance analysis:

Quality, encompassing both product conformity and the reliability of services provided, which are essential for mitigating operational and reputational risks.

Price, involving the alignment between paid prices, projected costs, and negotiated commercial conditions, which directly affects the financial feasibility of operations.

Delivery Time, related to on-time delivery performance, a crucial variable in global supply chains characterized by long lead times and logistical vulnerabilities.

Sustainability, considered in light of certifications, regulatory compliance, and adherence to internationally recognized codes of ethics, reflecting increasing institutional pressures for socio-environmental responsibility.

The selection of these dimensions was grounded both in empirical evidence derived from the company's previous experiences with failures in these areas and in the need to develop a lean, applicable, and action-oriented evaluation instrument. Although other dimensions were mentioned during the interviews, a more pragmatic evaluation matrix was adopted, focusing on the aspects with the highest impact and frequency, thereby enabling an effective and strategically focused diagnostic process.

Based on the selected dimensions, the proposed solution to the identified problem was

DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

the development of a tool to assess the Supplier Performance Index (SPI). The SPI was used to classify and select the most suitable suppliers. It was conceived as a multicriteria performance measurement system structured through linear weighting, a method widely used in supplier performance evaluation due to its transparency and its ability to incorporate multiple relevant indicators (Molina-Ossa & Rubio-Rodríguez, 2023; Pontes & Musetti, 2023). In this context, the selection and weighting of the attributes—Quality, Price, Delivery Time, and Sustainability—resulted from deliberative workshops with supply, quality assurance, and outsourcing coordinators, considering the strategic relevance of each criterion, the risks associated with non-compliance, and the organization's competitive priorities, in line with participatory approaches to weight definition in performance measurement systems (Golini et al., 2024). The application of the SPI across two collection cycles revealed evidence of improved consistency in supplier selection and continuity decisions, greater visibility of performance throughout the process, and reduced information asymmetries among operational teams. These findings converge with recent studies highlighting the impact of structured metrics on supplier management (Elia, Caniato, & Luzzini, 2022; Tachizawa et al., 2023).

The first step in developing the tool for assessing the Supplier Performance Index (SPI) involved defining the macro stages of the process and assigning responsibility for each stage:

(1) Traders were responsible for completing the criteria related to quotations, negotiations, order confirmations, and deliveries.

(2) Product analysts were responsible for completing the criteria related to development stage deliveries.

(3) Quality analysts were responsible for the criteria related to product quality and sustainability aspects of the suppliers.

The attributes, criteria, and corresponding weights are presented in Table 1.

Each criterion within the evaluation dimensions was assigned a weight. The weights attributed to the four evaluation dimensions reflect the relative importance of each attribute for decision-making in the specific context of the international purchasing process analyzed. The four attributes considered—Quality, Price, Delivery Time, and Sustainability—were defined during the problem identification phase, ensuring alignment between the diagnostic analysis and the decision model, as recommended by the multicriteria decision-support literature (Keeney & Raiffa, 1993; Belton & Stewart, 2002). The weighting process considered both the organization's strategic objectives and the operational constraints associated with offshore outsourcing, recognizing that traditionally dominant criteria such as price should not be analyzed in isolation. Quality and delivery time were weighted according to their direct impact on operational performance and supply reliability, while sustainability was incorporated as a strategic criterion aligned with regulatory requirements, reputational considerations, and contemporary sustainable supply chain practices (Seuring & Müller, 2008). Thus, the assigned weights represent not arbitrary preferences but a structured prioritization of organizational objectives consistent with both the decision-making context and the literature advocating integrated approaches to purchasing and supply chain performance.

The final score corresponds to the sum of the product of each criterion's score multiplied by the weight assigned to the respective attribute. The rules for defining weights and criteria were evaluated and discussed jointly with sales and supply coordinators and traders and subsequently validated by the quality assurance and outsourcing coordinators. It was established that performance data would be recorded after the completion of each stage of the process.

The first criterion analyzed refers to the Quality attribute and is related to the supplier's formal acceptance of the company's outsourcing quality manual (Figure 2). This requirement is mandatory for confirming purchase orders with a given supplier, and its score is either present (3) or absent (0). The second criterion under the Quality attribute refers to the product development stages prior to production release. At this stage, the evaluation considers whether the supplier was accurate in the materials submitted for testing or whether rejections and additional submissions

DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

occurred during the process. The greater the number of resubmissions required for testing, the lower the assigned score.

As observed in the scoring rules of the tool, the system compiles data from different sources into a single evaluation database. A score can only be assigned to the Quality received at the distribution center attribute if the responsible quality analyst receives the inspection report from the company responsible for conducting inspections in Brazil.

The evaluation criteria related to the Price attribute refer to the negotiation of the FOB price, payment conditions of the purchase orders, and whether the supplier has outstanding penalty charges related to goods delivered in previous orders. These penalties are applied when second-quality items are identified during inspections carried out in Brazil.

The rules for the Delivery Time attribute refer to compliance with the development schedule, adherence to the delivery date for quality inspection at the port of origin, and the final delivery of goods to the company's distribution center in Brazil.

The criteria related to the Sustainability attribute refer to whether the supplier holds the required certifications and whether the supplier has formally signed the company's code of ethics, both of which are mandatory conditions for placing purchase orders.

After assigning scores to each criterion, the SPI tool can generate results for each individual supplier in each attribute, compare the supplier's performance with that of other suppliers within the same product segment, and provide an overall comparison of all suppliers involved in the evaluated collection. Based on the overall collection results, suppliers were classified into categories A, B, C, and D (Figure 3).

Figure 3

Figure 3 – IDF Tool Supplier Classification Criteria

Classification	Criteria
A	Total Attributes >= 8.5
B	Total Attributes >= 7 <= 8.5
C	Total Attributes >= 5 <= 7
D	Total Attributes <= 5

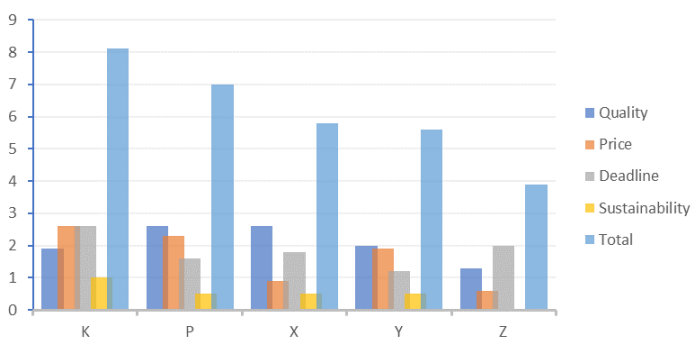
Source: Prepared by the authors based on the research data.

Based on the results of this classification, it was determined that traders should avoid placing new orders or establishing new business with suppliers classified as D. Traders are responsible for presenting the individual performance of suppliers as well as the supplier's performance within its specific product segment in order to assess whether the supplier demonstrates a willingness to improve its rating. If so, the trader should monitor the supplier's performance in the subsequent evaluation cycle to support future decision-making.

Figure 4 presents the results of the application of the Supplier Performance Index (SPI) in the evaluation of five suppliers that manufacture woven garments, specifically within the Blazer/Overcoat product subgroup.

Figure 4

Results of Chinese suppliers of Blazer/Overcoat products



Source: Prepared by the authors based on the research data.

DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

Only suppliers from China were evaluated in this comparison, in which the first supplier presented the highest score within this subgroup based on the results of the Supplier Performance Index (SPI) application.

The overall results by product segment (see Figure 4) are presented in bar charts, organized by supplier. As a reference for the overall results, only supplier K achieved the score corresponding to the established performance criterion and was therefore classified as a "B" category supplier. Suppliers P, X, and Y were classified as "C" category suppliers, while supplier Z was classified as a "D" category supplier.

Table 1
Criteria and Weights Supplier Performance Index (SPI)

SQI - Supplier Quality Index			2016 Collection	
Date:			Supplier:	
Attribute	Grade	Weight	Criteria	NF
QUALITY			SIGNED MANUAL	
	3		Everyone (Agent, Supplier, and Factory) must have a signed manual.	
	0		If the Agent, Supplier, Manufacturer, or none of them have a signed manual.	
			LABORATORY TESTS	
	3,0		All tests passed (ref. 1st submission)	
	2,0		If you have up to 1 rejection (ref. 1st submission)	
	1,0		Number of approved tests > Number of rejected tests (ref. 1st submission)	
	0,5		Number of approved tests <= Number of rejected tests (ref. 1st submission)	
	0		No tests passed (ref. 1st submission)	
			SHIPPING RELEASES	
	3,0		All approved reports in the collection	
	2,0		If up to 1 report is rejected in the collection	
	1,0		Number of approved reports > Number of rejected reports	
	0,5		Number of approved reports <= Number of rejected reports	
	0		No tests passed (ref. 1st submission)	
			QUALITY RECEIVED AT THE DISTRIBUTION CENTER	
	3,0		All approved assortments in the collection	
	2,0		Number of assortments >= 5 up to 1 assortment rejected	
	1,0		Number of approved assortments = Number of rejected assortments	
	0,5		Number of approved assortments > Number of rejected assortments	
	0		No approved assortment	
		30%	TOTAL ATTRIBUTE	
PRICE			FOB PRICE NEGOTIATION	
	3,0		Value less than 10% below the project price	
	2,0		Value equal to the project price	
	1,0		Value >= 10% above the project price	
	0,5		Value between 11% and 20% above the project price.	
	0		Value >= 21% above the project price	
			PAYMENT TERMS	
	3,0		90 days	
	2,0		60 days	
	1,0		30 days	
	0,5		10 days	
	0		Cash	
			DEBIT OR FINE	
	3,0		No charges or penalties for goods delivered in previous orders.	
	2,0		Value of <= 5% in debit or penalty for goods delivered in previous orders (total order value)	
	1,0		A fee of between 6% and 15% will be charged as a debit or penalty for goods delivered in previous orders (total order value)	
	0,5		A fee of between 16% and 25% will be charged as a debit or penalty for goods delivered in previous orders (total order value)	
	0		Amount exceeding 26% in debit or penalty for goods delivered in previous orders (total order value)	
		30%	TOTAL ATTRIBUTE	
TIMEFRAME			DEVELOPMENT	
	3,0		Production of all assortments released within the schedule timeframe	
	2,0		Production of all assortments released between 1 and 7 days of the schedule deadline (consecutive days)	
	1,0		Production of all assortments will be released between 7 and 14 days from the scheduled deadline (consecutive days)	
	0,5		Production of all assortments will be released between 14 and 21 days from the scheduled deadline (consecutive days)	
	0		Production of all assortments released more than 21 days past the schedule deadline (consecutive days)	
			SERVICE ON THE DATE	
	3,0		Order approval completed by the Production Order (PO) deadline date	
	2,0		Order approval between 1 and 10 calendar days after the Production Order (PO) deadline date	
	1,0		Order approval between 11 and 30 calendar days after the Production Order (PO) deadline date	
	0,5		Order approval between 31 and 60 calendar days after the Production Order (PO) deadline date	
	0		Order approval more than 61 calendar days after the Production Order (PO) deadline date	
			DELIVERY OF THE DISTRIBUTION CENTER	
	3,0		Delivery within 4 days after QC approval	
	2,0		Delivery within 5 days after QC approval	
	1,0		Delivery within 7 days after QC approval	
	0,5		Delivery within 10 days after QC approval	
	0		Delivery within 11 days after QC approval	
		30%	TOTAL ATTRIBUTE	
SUSTAINABILITY			CERTIFICATIONS	
	1,0		It has implemented ISO 14000 certification	
	0,5		It has ISO 14000 certification and is currently being implemented	
	0		It does not have ISO 14000 certification implemented	
			CODE OF ETHICS	
	1,0		It has an implemented and signed code of ethics	
	0,5		It has an implemented but unsigned code of ethics	
	0		It does not have an implemented and signed code of ethics	
		10%	TOTAL ATTRIBUTE	
			TOTAL IDF	

Source: Prepared by the authors based on the research data.

DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

CONCLUSIONS AND TECHNOLOGICAL CONTRIBUTION

Outsourcing, although sometimes treated as a temporary trend, constitutes a long-term organizational strategy that, when properly structured, enables firms to increase competitive advantage, reduce costs, and focus their efforts on core competencies. However, not every outsourcing initiative leads to effective results. Many organizations face significant difficulties when outsourcing is not approached in a strategic and structured manner, particularly when clear criteria for supplier selection and performance monitoring are not established. In the case studied, the problems were directly related to the absence of systematized information and objective criteria for evaluating outsourced suppliers, which compromised the alignment between expectations, deliveries, and the overall efficiency of the outsourcing process.

From the perspective of the Extended Resource-Based View (External Resource-Based View – ERBV), this technological article proposes that competitive advantage may arise not only from internal resources but also from the competencies, productive capabilities, technological expertise, and relational assets accessed through strategic international suppliers (Lavie, 2006). In this sense, offshore outsourcing should be understood as a mechanism for accessing valuable, rare, and difficult-to-imitate external resources, whose effective exploitation depends on governance and evaluation mechanisms capable of guiding managerial decisions. Accordingly, the application of the ERBV provides the theoretical foundation for the development of the Supplier Performance Index (SPI) by enabling the identification of which partners contribute more consistently to value creation across the global supply chain.

This perspective is particularly relevant in a context where decisions regarding which partners to retain, replace, or develop lacked concrete evidence. Consequently, the need to create a practical and applicable solution capable of improving governance over suppliers became evident. Based on the diagnostic phase, the SPI was developed and implemented, with its primary function being the transformation of subjective perceptions into objective evaluations, allowing the contracting company to analyze more clearly the results delivered by each supplier. Following its implementation, the results were significant, enabling the construction of supplier rankings, the strategic reallocation of orders, the requalification of partners, and the strengthening of evidence-based decision-making. This experience demonstrates that offshore outsourcing achieves its strategic objectives only when supported by instruments that enable the efficient mobilization of external resources, contributing both to the empirical and theoretical advancement of the ERBV within the field of Management.

After the implementation of the tool, the results were substantial. The SPI began providing individual quantitative indicators based on standardized criteria, as well as comparative graphs that facilitated the visual interpretation of performance data. It became possible to establish a ranking of suppliers, enabling the contracting company to clearly identify which suppliers met performance expectations and which required closer monitoring. This visualization generated immediate impacts on decision-making: the trader responsible for negotiations began redirecting orders based on measured performance, increasing collaboration with higher-ranked suppliers while initiating requalification processes with those presenting unsatisfactory results. In addition, the SPI enabled proactive negotiation of delivery deadlines with critical suppliers, anticipating deliveries to mitigate delay risks, and optimized the allocation of products according to each supplier's technical expertise in specific product lines or categories.

An important practical development was the expansion of the tool's use to other areas of the company, such as the logistics and purchasing departments, extending its positive impact beyond the relationship with external suppliers. The cross-functional adoption of the SPI strengthened a data-driven evaluation culture, promoting an environment of continuous improvement, strategic cooperation, and evidence-based management. With the consolidation of the tool's use and the validation of its benefits, the company also began issuing a performance certification to the highest-ranked suppliers, creating a recognition seal with strong perceived value in the market. This certification became a competitive asset for suppliers, who started using it as a differentiator in negotiations with other national buyers and traders, expanding their commercial

DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

opportunities while reinforcing the contracting company's reputation as a benchmark for quality standards and demanding performance requirements.

The development and implementation of the SPI demonstrate in practice that outsourcing achieves its strategic objectives only when accompanied by effective mechanisms for performance monitoring, evaluation, and feedback. The experience reported here shows that the absence of evaluation criteria represents a latent problem capable of compromising organizational outcomes, even when outsourcing is adopted with positive intentions. The systematization of data, the formalization of expectations, and transparency in evaluation criteria became essential differentiators for the success of partnerships between the company and its suppliers, reinforcing the role of information management as a support mechanism for decision-making and for building more mature and sustainable relationships.

This practical application shows that relatively simple technological solutions, developed from real organizational problems and focused on applicability, can generate significant transformations in operational efficiency, the quality of supplier management, and the company's reputation in the market. The case contributes to the field of Management by demonstrating that when outsourcing is treated as a strategic process rather than merely an operational one, organizations can significantly enhance their capacity to generate value both internally and across their supply chains. However, the process was implemented in a single company, and therefore the results remain limited in scope.

Nevertheless, it is expected that this article contributes to partially filling the gap in the literature on this topic and serves as a reference for managers facing similar challenges.

As a suggestion for future research, the procedures adopted in this study could be applied in different small and medium-sized enterprises, considering their specific contingencies and strategic objectives aimed at improving outsourcing performance, in order to conduct comparative studies with the present research. From a theoretical perspective, the study also contributes to the literature on managerial practices and governance in offshore outsourcing by empirically demonstrating how structured evaluation routines—materialized in the SPI—strengthen mechanisms of control and interorganizational learning, promoting more effective management of external resources and greater strategic coherence among supplier selection, evaluation, and monitoring decisions.

REFERENCES

Aguezzoul, A. (2012). Overview on supplier selection of goods versus 3PL selection. Journal of Logistics Management, 1(3), 18-23.

Akbari, M. R. (2024). Outsourcing in the supply chain as a driver of vulnerability (em particular focando na dispersão e intensidade das decisões de outsourcing e suas implicações para vulnerabilidade da cadeia de suprimentos), publicado em revista científica (disponível em SAJBM).

Baitheiemy, J. (2003). The seven deadly sins of outsourcing. Academy of Management Executive, 17(2).

Barney, J. (1991). Firm resources and sustained competitive advantage. Journal of Management, 17(1), 99-120.

Basu, A., Marjit, S., & Veeramani, C. (2024). Growth gains from offshore outsourcing. Journal of Policy Modeling, 46(1), 90-112. Este estudo combina modelo teórico e dados de painel para estimar o impacto do outsourcing de insumos estrangeiros no crescimento da produção e produtividade.

Belton, V., & Stewart, T. J. (2002). Multiple criteria decision analysis: An integrated approach. Boston, MA: Springer.

Bertrand, O., & Mol, M. J. (2013). The antecedents and innovation effects of domestic and offshore R&D outsourcing: The contingent impact of cognitive distance and absorptive capacity. Strategic Management Journal, 34(6), 751-760.

Bititci, U. S., Garengo, P., Dörfler, V., & Nudurupati, S. S. (2023). Performance measurement systems: evolution, challenges and future research directions. International Journal of Operations & Production Management.

Bustinza, O. F., Arias-Aranda, D., & Gutiérrez-Gutiérrez, L. (2010). Outsourcing, competitive capabilities and performance: An empirical study in service firms. International Journal of Production Economics, 126(2), 276-288. https://doi.

org/10.1016/j.ijpe.2010.03.02

Choi, T. Y., & Krause, D. R. (2006). The supply base and its complexity: Implications for transaction costs, risks, responsiveness, and innovation. Journal of Operations Management, 24(5), 637-652. https://doi.org/10.1016/j.jom.2005.07.002

Chopra, S., & Meindl, P. (2022). Supply Chain Management: Strategy, Planning, and Operation (6th ed.). Pearson

Contractor, F. J., Kumar, V., Kundu, S. K., & Pedersen, T. (2010). Reconceptualizing the firm in a world of outsourcing and offshoring: The organizational and geographical relocation of high-value company functions. Journal of Management Studies, 47(8), 1417-1433.

Di Gregorio, D., Musteen, M., & Thomas, D. E. (2009). Offshore outsourcing as a source of international competitiveness for SMEs. Journal of International Business Studies, 40(6), 969-988.

Domberger, S. (1998). The contracting organization: A strategic guide to outsourcing. Oxford University Press.

Dyer, J. H., Singh, H., & Hesterly, W. S. (2018). The relational view revisited: A dynamic perspective on value creation and value capture. Strategic Management Journal, 39(12), 3140-3162. https://doi.org/10.1002/smj.2785

Elia, S., Caniato, F., & Luzzini, D. (2022). Global sourcing strategy and performance: The role of coordination mechanisms and capabilities. Journal of Purchasing and Supply Management, 28(1), 100728. https://doi.org/10.1016/j.pursup.2021.100728

Erber, G., & Sayed-Ahmed, A. (2005). Offshore outsourcing: A global shift in the present IT industry. Intereconomics, 40(2), 100-112.

Faria, P. O., & Vanalle, R. M. (2006). Critérios para a seleção de fornecedores: Uma análise das práticas de grandes empresas industriais do estado do Espírito Santo. Anais do XXVI ENEGEP, Fortaleza.

Franco-Santos, M., Lucianetti, L., & Bourne, M. (2024). Contemporary issues in performance measurement and management: implications for inter-organizational relationships. International Journal of Management Reviews.

Gilley, K. M., & Rasheed, A. (2000). Making more by doing less: An analysis of outsourcing and its effects on firm performance. Journal of Management, 26(4), 763-790. https://doi.org/10.1016/S0149-2063(00)00052-2

Golini, R., Kalchschmidt, M., Landoni, P., & Masella, C. (2024). Participative weight elicitation for supplier evaluation metrics: A Delphi–AHP integration. International Journal of Production Economics, 256, 108345. https://doi.org/10.1016/j.ijpe.2022.108345

Gummesson, E. (2005). Qualitative research in marketing: Road-map for a wilderness of complexity and unpredictability. European Journal of Marketing, 39(3/4), 309-327.

Hätönen, J., & Eriksson, T. (2009). 30+ years of research and practice of outsourcing – Exploring the past and anticipating the future. Journal of International Management, 15(2), 142–155. https://doi.org/10.1016/j.intman.2008.07.002

Jagersma, P. K., & van Gorp, D. (2007). Redefining the role of information technology in outsourcing. Business Strategy Series, 8(6), 525-532. https://doi.org/10.1108/17515630710684487

Kedia, B. L., & Mukherjee, D. (2009). Understanding offshoring: A research framework based on disintegration, location and externalization advantages. Journal of World Business, 44(3), 250–261.

Keeney, R. L., & Raiffa, H. (1993). Decisions with multiple objectives: Preferences and value tradeoffs. Cambridge, UK: Cambridge University Press.

Kotabe, M., & Omura, G. S. (1989). Sourcing strategies of European and Japanese multinationals: A comparison. Journal of International Business Studies, 20(1), 113-130.

Krause, D. R., Handfield, R. B., & Scannell, T. V. (1998). An empirical investigation of supplier development: Reactive and strategic processes. Journal of Operations Management, 17(1), 39-58. https://doi.org/10.1016/S0272-6963(98)00030-8

Krause, D. R., Handfield, R. B., & Tyler, B. B. (2007). The relationships between supplier development, commitment, social capital accumulation and performance improvement. Journal of Opera-

tions Management, 25(2), 528-545. https://doi.org/10.1016/j.jom.2006.05.007.

Lacity, M. C., Willcocks, L. P., & Rottman, J. W. (2009). Global outsourcing of back office services: Lessons, trends, and enduring challenges. Springer.

Larsen, M. M., Manning, S., & Pedersen, T. (2011). The hidden costs of offshoring: The impact of complexity, design orientation and experience. Academy of Management Best Paper Proceedings.

Lavie, D. (2006). The competitive advantage of interconnected firms: An extension of the resource-based view. Academy of Management Review, 31(3), 638-658. https://doi.org/10.5465/amr.2006.21318922

Lewin, A. Y., Massini, S., & Peeters, C. (2009). Why are companies offshoring innovation? The emerging global race for talent. Journal of International Business Studies, 40(6), 901-925.

Luo, Y., Wang, S. L., Jayaraman, V., & Zheng, Q. (2013). Governing business process offshoring: Properties, processes, and preferred modes. Journal of World Business, 48(3), 407-419.

Manning, S. (2021). The rise of service outsourcing in the digital age: New opportunities and challenges. Journal of International Business Studies, 52(9), 1647–1665. https://doi.org/10.1057/s41267-021-00451-7

Manning, S., Larsen, M. M., & Bharati, P. (2020). Global delivery models: The role of talent, speed, and time zone arbitrage in selecting development locations. Journal of Information Technology, 35(4), 306-322. https://doi.org/10.1177/0268396219882316

Martínez-Noya, A., & García-Canal, E. (2011). Technological capabilities and the decision to outsource/outsource offshore R&D services. International Business Review, 20(3), 264-277. https://doi.org/10.1016/j.ibusrev.2010.08.003

Meredith, J. R., & Shafer, S. M. (2005). Operations management for MBAs. Hoboken, NJ: John Wiley & Sons.

Mihalache, M., & Mihalache, O. R. (2016). A decisional framework of offshoring: Integrating insights from 25 years of research to provide direction for future. Decision Sciences, 47(6), 1103-1149. https://doi.org/10.1111/deci.12205

Mihalache, O. R., & Mihalache, M. (2016). Organizational ambidexterity and sustained performance in the outsourcing context: The role of fit and complexity. Journal of Management, 42(5), 1097-1129. https://doi.org/10.1177/0149206313503015

Mohiuddin, M., Al-Azad, M. S., & Su, Z. (2025). From efficiency to growth strategy along the global value chains: dynamic capability development through offshore outsourcing. Journal of Global Information Management, 33(1). Explora como empresas, especialmente PMEs, utilizam o offshore outsourcing para desenvolver capacidades dinâmicas e vantagem competitiva.

Mol, M. J., & Lee, S. H. (2024). What Produces Corporate Social Irresponsibility in Offshore Outsourcing? The Effects of Interorganizational Relationship Governance and Institutional Distance. Journal of International Business Studies, 55(5), 577-592. https://doi.org/10.1057/s41267-023-00664-5

Molina Ossa, J. E., & Rubio-Rodríguez, G. A. (2023). Supplier performance evaluation using fuzzy multi-criteria decision-making methods. Sustainability, 15(3), 2184.

Monczka, R. M., Handfield, R. B., Giunipero, L. C., & Patterson, J. L. (2020). Purchasing and supply chain management (7th ed.). New York, NY: McGraw-Hill Education.

Motwani, J., Youssef, M., Kathawala, Y., & Futch, E. (1999). Supplier selection in developing countries: A model development. Integrated Manufacturing Systems, 10(3), 154-162.

Murray, J. Y., Kotabe, M., & Wildt, A. R. (1995a). Strategic and financial performance implications of global sourcing strategy: A contingency analysis. Journal of International Business Studies, 26(1), 181-202.

Murray, J. Y., Kotabe, M., & Zhou, J. N. (1995b). Strategic alliance-based sourcing and market performance: Evidence from foreign firms operating in China. Journal of International Business Studies, 36(2), 187-208.

Myerson, P. A. (2015). Supply chain and logistics management made easy: Methods and applications for planning, operations, integration, control and improvement, and network design. Pear-

DOI: https://doi.org/10.14210/alcance.v33n1(jan/abr).p101-117

son Education.

Neely, A., Gregory, M., & Platts, K. (1995). Performance measurement system design: A literature review and research agenda. International Journal of Operations & Production Management, 15(4), 80-116.

Nunes, M. P., Tondolo, V. A. G., & Streinbruch, F. K. (2012). Aprendendo por meio da operação offshore: Uma análise da realidade das empresas brasileiras. Revista Gestão Contemporânea, 9(11), 7-34.

Pellicelli, M. (2023). Gaining flexibility by rethinking offshore outsourcing for managing complexity and disruption. Proceedings of the International Conference on Time Series and Forecasting. Este trabalho aborda como o offshore outsourcing evoluiu para um componente de modelos de negócios flexíveis diante de disrupções globais (pandemia, conflitos geopolíticos).

Penteado, A. L. (2002). As cinco disciplinas essenciais do aprendizado continuado aplicadas à terceirização de serviços [Dissertação de Mestrado, Universidade Federal de Santa Catarina].

Pontes, H. L. J., & Musetti, M. A. (2023). Supplier performance evaluation in supply chains: A multicriteria approach. RAE – Revista de Administração de Empresas, 63(1), e2022-0560. https://doi.org/10.1590/S0034-759020230106

Quinn, J. B., & Hilmer, F. (1994). Strategic outsourcing. Sloan Management Review, 35(4), 43-55.

Roza, M., Van den Bosch, F. A. J., & Volberda, H. W. (2011). Offshoring strategy: Motives, functions, locations, and governance modes of small, medium-sized and large firms. International Business Review, 20(3), 314-323. https://doi.org/10.1016/j.ibusrev.2011.01.002

Schilke, O., Hu, S., & Helfat, C. E. (2018). Quo vadis, dynamic capabilities? A content-analytic review of the current state of knowledge and recommendations for future research. Academy of Management Annals, 12(1), 390-439. https://doi.org/10.5465/annals.2016.0014

Seuring, S., & Müller, M. (2008). From a literature review to a conceptual framework for sustainable supply chain management. Journal of Cleaner Production, 16(15), 1699-1710. https://doi.org/10.1016/j.jclepro.2008.04.020

Srivastava, S. C., Teo, T. S. H., & De Clercq, D. (2022). Offshore outsourcing: A systematic review and future research directions. Journal of Business Research, 142, 81-98. https://doi.org/10.1016/j.jbusres.2021.12.063

Stock, G. N., Greis, N. P., & Kasarda, J. D. (1998). Logistics, strategy and structure: A conceptual framework. International Journal of Operations & Production Management, 18(1), 37–52.

Stringfellow, A., Teagarden, M. B., & Nie, W. (2008). Invisible costs in offshoring services work. Journal of Operations Management, 26(2), 164-179.

Tachizawa, T., Gimenez, C., & Sierra, V. (2023). Sustainable supplier performance management: Integrating environmental and social criteria into supplier evaluation. Journal of Cleaner Production, 400, 136145. https://doi.org/10.1016/j.jclepro.2023.136145.