



## BALANCED SCORECARD METHOD IN THE OUTSOURCING DECISION

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**Abstract:** A long-term business relationship of B2B type is one of the most desirable forms of cooperation aimed at the common and integrated pursuit of an increase in competitiveness and market value. Its advantage is primarily the mutual exchange of experiences and competencies on the basis of which innovative business solutions come into being. Among long-term forms of cooperation there is outsourcing, which consists in maintaining interdependent relationships conditioned by mutual trust and sharing responsibility. However, the standard conceptual model differs from the business reality. Many outsourcing contacts end in failure, the source of which is mainly the vaguely specified needs and expectations of the client. The analysis of the reasons for breaking contracts indicates the need for greater concentration at the stage of initiating and implementing the project. The aim of the paper has been to present the ways to use Balanced Scoreboard in order to establish the principle of successive and long-term cooperation. The objective has been accomplished on the basis of the empirical research conducted so far, which has been the basis for the identification of the key factors of the outsourcing relationship necessary to be taken into account in BSC.

**Keywords:** Balanced Scoreboard, business decisions, outsourcing, supplier assessment

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### **The significance of outsourcing in the modern economy**

Enterprises operating in the global market are constantly searching for new solutions allowing them to gain and maintain competitive advantage. One of the key solutions in the strategic dimension of business management (Stasiak-Betlejewska et al. 2016, p. 145). is outsourcing, which allows for maintaining a long-term business relationship (Budzyńska 2014, p. 31).

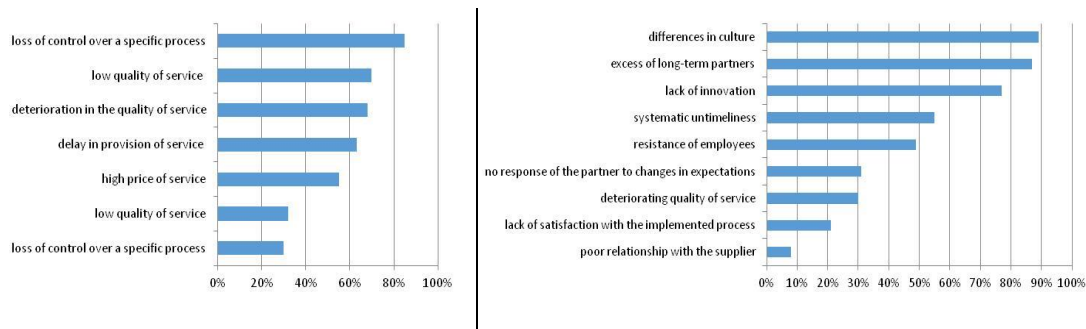
It is a form of an operational strategy of the enterprise which enables focusing on strengths, reducing the cost of capital and simultaneously responding efficiently to market needs (Gunasekaran et al. 2015, p. 154). In the activity of different enterprises, outsourcing is treated as a type of a long-term strategy which brings benefits to both sides (Schwarz 2014, p. 155; Strzelczyk 2011, p. 36-37; Sitar 2012, p. 223):

- the ability of the company to use outsourcing in order to achieve its business goals and/or develop its strategies;
- the ability of the company to focus on its basic activity;

- the ability of the organization to constantly use and manage (internal and external) resources in order to strengthen the competitive position;
- reduction in corporate risk in relation to incurring larger investments for the benefit of main activities and transferring non-core functions and ancillary activities to the seller;
- responding to business needs;
- the ability of the company to use knowledge and economies of scale in terms of human and technological resources;
- the efficiency of outsourcing contracts allows the company to avoid large investments;
- the ability of the organization to increase its value through increased profits, reduced costs and/or accelerated movement of capital;
- the achievement of expected savings;
- the nature of business practice, which stimulates the creativity of the company and refers to the ability to offer new services as well as the improvement and development of new internal procedures.

### Weaknesses of the use of outsourcing

Although there has been observed a dynamic growth in outsourcing contracts in the world (*Annual Report 2015*), many of them end in failure. The most important problems are primarily associated with inadequate preparation and implementation of the venture, particularly in terms of defining the objectives and principles of cooperation (Nowakowska-Grunt, Sałek, Strzelczyk 2017, p. 25; Brzozowska, Starostka-Patyk 2010, p. 4-5). The drawbacks of using the services of an external company, which mostly bring about breaking an outsourcing contract, are presented in *Figure 1*.



**Figure 1. The disadvantages of the use of outsourcing and the final reasons for breaking a long-term contract**

Source: Own study based on (Kocot 2013, p. 72-73)

Among the most serious problems of the use of outsourcing there is the fear of losing total control over the process and the low quality of the service provided in relation to the suggested price. At the same time, dissatisfaction with the way of providing service and bad relationship with the supplier are the main reasons for breaking contracts (Korombel 2013, p. 28).

According to D. Ciesielska and M.J. Radło, premature termination of the contract is also on the side of the entity implementing outsourcing and refers to (Ciesielska, Radło (red.) 2014, p. 28):

- the wrong choice of the outsourced area,
- limited knowledge in the field of the implementation of the outsourcing project,
- management of a few outsourcing projects at the same time,
- lack of support and involvement of managers of the company,
- rush.

K. Vitasek, M. Ledyard and K. Manrodt, as two main reasons for failure, indicate “vaguely determined expectations and inconsistent interests of the parties during the execution of the contract” (Vitasek, Ledyard, Manrodt 2011, p. 42-42). An important issue is also different priorities of the client and their partner, which affects the perception of mutual goals and expectations (Barrett, Misiaszek 2007).

### **Scorecard in outsourcing**

In outsourcing contracts there is no link between the goals in the outsourcing contract and the strategy of the client. Most of the measurements in the document describe the operational control and are not connected with corporate objectives. In order to define the common outsourcing strategy of business partners one may use the instrument of strategic management, i.e. Balanced Scorecard (BSC). In this context, outsourcing can be generally defined with the following four perspectives (Felice, Petrillo, Autorino 2015, p. 8403):

1. From the financial point of view, outsourcing means generating profits for both parties on the basis of the synergy effect i.e. commonly generated greater profit than in the case of the individually conducted activity.
2. From the point of view of the customer, outsourcing means three possible levels of customer service – the first one refers to the service provided to the entity by the 3PL supplier, the second one refers to the service provided to the final customer by the 3PL recipient, the third one – the service provided to the final customer by the 3PL supplier.
3. From the point of view of processes, outsourcing means management of logistic processes in the most efficient manner.
4. From the point of view of innovation and development, strengthening mutual ties through the implementation of new resources and solutions increasing the efficiency of cooperation.

*Figure 2* presents the graphical form of BSC for the client of outsourcing services taking into account performance measurement indicators.



**Figure 2. The structure of Balanced Scorecard**

Source: Own study based on (Tiader et al. 2014, p. 618)

(1) The financial perspective indicates whether the cooperation undertaken contributes to improving the results prior to the implementation of outsourcing. The valuation criteria are the costs of outsourcing i.e. fixed costs concerning the access to fixed resources, the level of generated savings, level of expenditure, cash flow, project profitability.

(2) The partner perspective enables the identification of the needs and expectations of both parties to the relationship, measured with measurable objectives, refers to mutual communication, exchange of information and control.

(3) The internal business perspective is aimed at increasing the efficiency of business processes implemented due to the relationship, e.g. the level of sales, market size, market share etc.

(4) The innovation perspective determines the resources necessary for further functioning of the relationship, e.g. training, exchange of knowledge, proposing new solutions etc.

### **The application of Balanced Scorecard**

In order to develop the common strategy for outsourcing management there should be created the overall BSC for both partners simultaneously, the dimensions and measures of which will be determined by both the problems and factors of effective cooperation. To identify some important factors of the implementation of outsourcing there have been used the studies of other authors conducted in this area so far. The listing of the selected Polish and foreign studies ordered by the selected areas of outsourcing management and the period of their conduct is presented below.

**Table 1. The listing of the scientific research in the field of the use of outsourcing**

Scope	Reference	Year of study
Area 1. The scope of the use of outsourcing	The Conference Board “Outsourcing w Polsce w 2006 r.”, [in:] M. Jaślan (2007), <i>Outsourcing IT w sektorze przemysłowym</i> , Portal Rozwiązań w IT Biznesie, <a href="https://www.erp-view.pl/it_solutions/outsourcing_it_w_sektorze_przemyslowym.html">https://www.erp-view.pl/it_solutions/outsourcing_it_w_sektorze_przemyslowym.html</a> .	2006
	CWS-boco Polska i “Outsourcing Magazine”: Dojrzałość outsourcingowa polskich przedsiębiorstw, [in:] A. Pasek (2011), <i>Czy outsourcing może więcej?</i> , Network Magazyn, <a href="http://www.networkmagazyn.pl/czy-outsourcing-moze-wiecej">http://www.networkmagazyn.pl/czy-outsourcing-moze-wiecej</a> .	2010
	<i>Trendy HR w sektorze Transport Spedycja Logistyka</i> , (2016), raport ManpowerGroup, <a href="http://www.manpowergroup.pl/wp-content/uploads/2016/09/2012_Trendy_HR_w_sektorze_TSL_raport_ManpowerGroup.pdf">http://www.manpowergroup.pl/wp-content/uploads/2016/09/2012_Trendy_HR_w_sektorze_TSL_raport_ManpowerGroup.pdf</a> , p. 8.	2012
	Badanie rynku usług outsourcingowych w Polsce zrealizowanego przez IPSOS LOYALTY na zlecenie Grupy OEX, [in:] A. Zawadzka (2013), <i>Outsourcing coraz popularniejszy</i> , “Przegląd Outsourcingowy”, nr 4, p. 30-32.	2012
	<i>Deloitte’s 2016 Global Outsourcing Survey – May 2016</i> , Deloitte Development LLC, <a href="https://www2.deloitte.com/content/dam/Deloitte/nl/Documents/operations/deloitte-nl-s&amp;o-global-outsourcing-survey.pdf">https://www2.deloitte.com/content/dam/Deloitte/nl/Documents/operations/deloitte-nl-s&amp;o-global-outsourcing-survey.pdf</a> .	2016
Area 2. The factors determining the selection of the service provider	Ankieta miesięcznika Inżyniera i Utrzymanie Ruchu Zakładów Przemysłowych, [in:] D. Żabicki (2011), <i>Outsourcing utrzymania ruchu</i> , <a href="http://www.utzymanieruchu.pl/index.php?id=47&amp;no_cache=1&amp;tx_ttnews[tt_news]=5008&amp;cHash=46a783c23d&amp;type=98">http://www.utzymanieruchu.pl/index.php?id=47&amp;no_cache=1&amp;tx_ttnews[tt_news]=5008&amp;cHash=46a783c23d&amp;type=98</a> .	2011
	S. Jarka (2011), <i>Stan i perspektywy rozwoju outsourcingu w Polsce</i> , “Zeszyty Naukowe SGGW w Warszawie. Ekonomika i Organizacja Gospodarki Żywnościowej”, nr 93, p. 154-156.	2011
	Raport Outsourcing procesów HR w Polsce, External Services, [in:] K. Żugar-Głapiak (2014), <i>Outsourcing jako kierunek zarządzania procesami funkcji personalnej w organizacji</i> , “Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu”, nr 355, p. 303.	2011
	HRL Polska, Outsourcing w zarządzaniu firmą w Polsce. Stan aktualny i perspektywy rozwoju, [in:] <i>Outsourcing usług w Polsce – raport z badania firm</i> , (2015), <a href="http://hrl.pl/outsourcing-uslug-w-polsce-raport-z-badania-firm/">http://hrl.pl/outsourcing-uslug-w-polsce-raport-z-badania-firm/</a> .	2015
	PricewaterhouseCoopers, Outsourcing Comes of Age: The Rise of Collaborative Partnering, [in:] N. Bogdan, <i>Outsourcing usług HR. Part Cz. I</i> , <a href="http://www.hrnews.pl/WsparcieHR,112,.aspx">http://www.hrnews.pl/WsparcieHR,112,.aspx</a> .	2008

Area 3. Reasons/motivation for the use of outsourcing	S. Jarka (2011), <i>Stan i perspektywy rozwoju outsourcingu w Polsce</i> , "Zeszyty Naukowe SGGW w Warszawie. Ekonomia i Organizacja Gospodarki Żywnościowej", nr 93, p. 154-156.	2011
	Raport Outsourcing procesów HR w Polsce, External Services, [in:] K. Żugar-Głapiak (2014), <i>Outsourcing jako kierunek zarządzania procesami funkcji personalnej w organizacji</i> , "Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu", nr 355, p. 303.	2011
	HRL Polska, Outsourcing w zarządzaniu firmą w Polsce. Stan aktualny i perspektywy rozwoju, [in:] K. Żugar-Głapiak (2014), <i>Outsourcing jako kierunek zarządzania procesami funkcji personalnej w organizacji</i> , "Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu", nr 355.	2015
	Deloitte's 2016 Global Outsourcing Survey – May 2016, Deloitte Development LLC, <a href="https://www2.deloitte.com/content/dam/Deloitte/nl/Documents/operations/deloitte-nl-s&amp;o-global-outsourcing-survey.pdf">https://www2.deloitte.com/content/dam/Deloitte/nl/Documents/operations/deloitte-nl-s&amp;o-global-outsourcing-survey.pdf</a> .	2016
	The Conference Board "„Outsourcing w Polsce w 2006 r.”, [in:] M. Jaślan (2007), <i>Outsourcing IT w sektorze przemysłowym</i> , Portal Rozwiązań w IT Biznesie, <a href="https://www.erp-view.pl/it_solutions/outsourcing_it_w_sektorze_przemyslowym.html">https://www.erp-view.pl/it_solutions/outsourcing_it_w_sektorze_przemyslowym.html</a>	2006
Area 4. The greatest benefits	Badania przeprowadzone przez IPSOS na zlecenie ArchiDoc, Korzyści z outsourcingu, [in:] Anam R. (oprac.) (2008), <i>Outsourcing usług: kto korzysta?</i> , <a href="http://www.egospodarka.pl/art/galeria/35732,Outsourcing-uslug-kto-korzysta,3,39,1.html">http://www.egospodarka.pl/art/galeria/35732,Outsourcing-uslug-kto-korzysta,3,39,1.html</a> .	2008
	Badanie rynku usług outsourcingowych w Polsce zrealizowanego przez IPSOS LOYALTY na zlecenie Grupy OEX, [in:] A. Zawadzka (2013), <i>Outsourcing coraz popularniejszy</i> , "Przegląd Outsourcingowy", nr 4	2012
	Quint and Whitelane Research, IT Outsourcing Study Netherlands, [in:] <i>Demand for outsourcing to grow in the Netherlands</i> , Consultancy.uk, <a href="https://www.consultancy.uk/news/2050/demand-for-outsourcing-to-grow-in-the-netherlands">https://www.consultancy.uk/news/2050/demand-for-outsourcing-to-grow-in-the-netherlands</a> .	2015
	<i>2013 Third-Party Logistics Study, The State of Logistics Outsourcing Results and Findings of the 17th Annual Study</i> , file:///C:/Users/Kasia/Downloads/2013_3PL_Study.pdf, p. 16.	2013
Area 5. Innovation in outsourcing	A. Sadowski (2015), <i>Restrukturyzacja logistyki i zarządzania łańcuchami dostaw w obliczu wyzwań gospodarki cyrkulacyjnej</i> , "Studia Ekonomiczne. Zeszyty Naukowe Uniwersytetu Ekonomicznego w Katowicach", nr 249, p.186-188.	2015

Source: Own study

On the basis of the research conducted so far, indicated in *Table 1*, there have been isolated five key aspects of the use of outsourcing, which should be taken into account in the common strategy of relationship management. On the basis of the observations, there has been developed the ranking of essential factors of cooperation within the framework of individual areas. There have been taken into account only the components which, in the structure of the responses, amounted to more than 10% or, in the case of fragmentation, occupied the first seven positions. For each area, there have been isolated the repeated or similar factors, which have been ordered on the basis of the average rating. The results are presented in *Table 2*.

**Table 2. The key areas and factors of the use of outsourcing**

No.	Area 1	Area 2	Area 3	Area 4	Area 5
1	IT	Service quality	Focus on core business	Savings	Staff Skills
2	Sale and marketing	Price of services, cost advantages	Cost reduction	Focus on core business	Mutual trust
3	Logistics	Experience	Access to know-how	Organizational changes	Operational excellence
4	HR	Competence and knowledge	Improving competitiveness	Access to know-how	Know-how
5	Finance	Reputation of the company	Improved process quality	Increase safety	Organizational culture
6	B+R			Release of own resources	Cooperate work
7	Customer service			Improved process quality	Communication

Source: Own study

The presented rankings allow for the observation that, for many years, the most frequently isolated areas of the activity of the entity has been the area of IT, sales and marketing and logistics activity. The assessment of the potential supplier is usually determined by the quality and price of the service and their experience in the market. The main motivations of the use of outsourcing are originated in the concentration on the main activity of the entity and cost reduction. At the same time, this replicates the benefits of the use of outsourcing, among which additionally there can be distinguished organizational changes and access to new technologies and resources. Important problems requiring solutions are conflicts emerging in the relationship and dependence on suppliers, which are balanced by the implemented innovation concerning usually new skills of the staff and enhancing mutual trust.

In pursuit of effective cooperation, the key role is played by the area of motivation and expectations, desired benefits and the need for innovation, the combination of which is to reduce the level and scale of the existing problems and the reasons for giving up outsourcing. On the basis of the existing rankings of the factors of the key areas of the use of outsourcing, there has been prepared the BSC of the strategy of the efficient outsourcing cooperation, presented in *Figure 3*.



**Figure 3. The structure of Balanced Scoreboard for the outsourcing relationship**

Source: Own study based on (Tiader et al. 2014, p. 618)

The development of the common BSC takes into account the needs and expectations of the service provider the mismatch of which is the main reason for failure of cooperation. The isolated factors remain for discussion between the entities as well as the determination of the objectives desired and achievable by the provider, defined with the set of KPI indicators for individual dimensions of BSC. In the Table below, there is presented the exemplary structure of BSC with the list of areas and key performance indicators in terms of generating benefits for outsourcing (*Table 3*).

As it can be observed, the dimension of the customer and business processes, which is broken in the standard BSC, has been integrated purposely due to the nature of the activity. In the case of outsourcing, this dimension eventually refers to customer service through the implementation of the selected business processes. In turn, there has been additionally taken into account the aspect of effective communication between partners in BSC, which is essential from the point of view of building trust and mutual control



**Table 3. The exemplary performance indicators in BSC of the outsourcing relationship**

<b>Perspective</b>	<b>Goals</b>	<b>KPI</b>
Finance and risk	Reduction in contract costs  Share of risk	Amount of goods/services invoiced by conventional rate or lower Level of fixed costs covered by the recipient (PLN) % level of costs covered due to transportation
Client and business processes	Increase in client's savings Compliance with the order  An increase in the number of the realized urgent orders An increase in the level of services An increase in the number of solved problems	Unit price at the market level based on systematic industry benchmark (+/- 2%) X% of time required to adapt the services to the needs Number of received incomplete orders Number of supplies not compliant with the order Number of urgent orders handled in accordance with the customer expectations Number of complaints Number of orders received "on time" Number of problems unsolved during the implementation
Communication	An increase in the level of integration  An improvement in documentation workflow An increase in the number of communication channels An increase in the cohesion of organizational culture Absorption of organizational concepts	Number of integrated modules of the IT system Number of listings and control reports Applied methods to improve documentation workflow Number of direct communication channels Number of organized regular business meetings Number of integration meetings Methods of conflict management Applied concepts of process and staff management
Innovation	Better adjustment of supply to business needs  More effective risk management	Number of appropriate initiatives presented by the customer Number of appropriate initiatives presented by the supplier Presentation of the risk management plan Presentation of the risk reduction plan

Source: Own study on based (<http://www.procurement.vic.gov.au/>)

## Conclusions

The observation of the main problems of the use of outsourcing and the reasons for breaking contracts indicates that entities, when taking the decision on the use of outsourcing, are often not aware of the multidimensionality and complexity of this type of project. The source of failure is not only in dissatisfaction with the provided services but most of all in a lack of true partnership based on trust and mutual respect for interests. A high quality of this type of relationship is therefore a great challenge and determines searching for new solutions.

In order to establish the coherent principles of cooperation and to determine the common strategy of partnership the tool of Balanced Scoreboard can be utilized. On the basis of the empirical research conducted so far, there have been identified the most important areas of the use of outsourcing and their factors which, in the opinion of the entities applying outsourcing, are an important aspect of business relationship management. Due to the performed observations, there have been isolated the key determinants of the efficient outsourcing, associated with the expectations, needs and goals of the establishment of long-term cooperation on the side of service recipients. The assignment of individual components, in accordance with the concept of BSC, allowed for the development of the tool supporting effective outsourcing cooperation, which, in further operations, may also serve as the assessment of the efficiency of the already existing relationships.

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## ZRÓWNOWAŻONA KARTA WYNIKÓW W PROCESIE DECYZJI O OUTSOURCINGU

**Streszczenie:** Długoterminowa relacja biznesowa typu B2B stanowi jedną z bardziej pożądaných form współpracy, której celem jest wspólne i zintegrowane dążenie do wzrostu konkretyjności i wartości rynkowej. Jej zaletą jest przede wszystkim wzajemna wymiana doświadczeń i kompetencji, na bazie których powstają innowacyjne rozwiązania biznesowe. Wśród długoterminowych form współpracy znajduje się outsourcing, który polega na utrzymaniu zależnych relacji, warunkowanych wzajemnym zaufaniem i współdzieleniem odpowiedzialności. Wzorcowy model koncepcyjny odbiega jednak od biznesowej rzeczywistości. Wiele kontaktów outsourcingowych kończy się niepowodzeniem, którego źródło leży głównie w niejasno sprecyzowanych potrzebach i oczekiwaniach zleceniodawcy. Analiza przyczyn zrywania kontraktów wskazuje na potrzebę większej koncentracji na fazie inicjowania i wdrożenia projektu. Celem artykułu jest przedstawienie sposobów wykorzystania Zrównoważonej Karty Wyników (BSC) dla ustalenia zasad sukcesywnej i długoterminowej kooperacji. Cel zrealizowany został w oparciu o dotychczas przeprowadzone badania empiryczne, które stanowiły podstawę identyfikacji kluczowych czynników relacji outsourcingowej konieczne do uwzględnienia w Zrównoważonej Karcie Wyników.

**Słowa kluczowe:** decyzje biznesowe, ocena dostawcy, outsourcing, Zrównoważona Karta Wyników