

# Towards fair and competitive information technology outsourcing

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## Abstract

Companies increasingly outsource to outsourcing suppliers that employ marginalized people. The term marginalized people is used to refer to disadvantaged individuals with few opportunities for employment. From the perspective of client organizations, this is a form of corporate social responsibility (CSR). Outsourcing to outsourcing suppliers that employ marginalized people is a growing market, and CSR is becoming increasingly relevant as well, which warrants more insight into the effect of this employment on marginalized people and the benefits and challenges for client organizations. The purpose of this thesis is thus to provide insight in how client organizations can incorporate CSR to improve the lives of marginalized people in a way that is also beneficial for the client organizations themselves. Additionally, the scope is set on two such methods, namely impact sourcing, which is the hiring and training of marginalized people by outsourcing suppliers, and ethical outsourcing, which is the enforcement of minimal working standards. The method used in this thesis consists of a semi-structured literature review on impact sourcing and ethical outsourcing, interviews with refugees and knowledge immigrants to find out about the efficacy employment had on their lives, and an analysis of the CSR reporting of large companies. The key findings are as follows. Four ways in which impact sourcing affects marginalized people have been found, most notably that it fosters personal development and self-efficacy. These findings were not all applicable to refugees that were interviewed, however all refugees noted an improvement in their lives thanks to their employment. Four benefits of impact sourcing were found for client organizations, the most important of which is that impact sourcing is cheaper relative to traditional outsourcing. Additionally, products and services delivered through impact sourcing are of similar quality as those of traditional outsourcing. Four challenges have been found for client organizations that engage in impact sourcing, for example unreliable infrastructure. Not enough literature was found on ethical outsourcing to draw conclusions, however one potential benefit is that it may protect the brand. With regards to the CSR reporting of large companies, a total of twenty-eight methods were found, grouped by nine topics. The method most often reported on is the continued evaluation of suppliers, which belongs to the topic of supplier social assessment. In this thesis is thus described how marginalized people can benefit from being employed by outsourcing suppliers, how client organizations can benefit from this and which challenges they must overcome, and which methods client organizations can implement to further their CSR efforts in outsourcing.

*Keywords: corporate social responsibility, impact sourcing, ethical outsourcing, marginalized people*

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# 1 Introduction

The global outsourcing market is growing and increasingly work is outsourced to outsourcing suppliers who employ marginalized people [1]. Marginalized people are defined as disadvantaged individuals who have few opportunities for employment [2]. As such, in addition to the poorest people, this group can also include those who finished high school, college, or university [3]. The consequence is that both low-skilled labour, such as data entry, and high-skilled labour, such as software development, can be outsourced to marginalized people [3]. The purpose of this thesis is to move beyond how outsourcing can benefit companies, as is the focus of much outsourcing literature [4], and instead also focus on how the lives of marginalized people can be improved by outsourcing work to them.

To understand why outsourcing to marginalized people can be beneficial to companies that outsource, who are also called outsourcing clients, it is first important to understand how companies can benefit from outsourcing in general. Examples of benefits for clients are cost savings, access to new expertise and skills, and the chance to focus on core capabilities [4]. However, traditional outsourcing that focuses on maximizing profits has downsides for the clients, for example high staff turnover and a poor marketing effect due to negative publicity about working conditions [3]. There are numerous examples of high-profile scandals as a result of low wages, poor working conditions, and in some cases even lethal incidents, followed by media scrutiny [5]. Facing these downsides, it is possible that companies experience the opposite of what they expected: raised costs and an inability to reap the aforementioned benefits [3].

This inability to tap the potential of outsourcing has led to more ethical and social ways to outsource. One example is impact sourcing, which is focused on the training and hiring of marginalized people [2]. Another example is ethical outsourcing, in which work standards are imposed on the outsourcing supplier [6, 3]. A third example is fair trade software, which is a form of software development where knowledge transfer to distributed teams plays a central role [7]. These new business models of outsourcing can provide marginalized people numerous benefits: an increase in income, the chance to learn new skills, and an increase in social status [3].

For client organizations there is a business case as well. A report by the international consultancy company Accenture on the value proposition of impact sourcing indicates that impact sourcing allows client organizations to maintain similar quality at reduced cost [8], which is essential because client organizations, even those interested in impact sourcing, generally base

decision-making regarding outsourcing on quality and cost [8, 2, 3, 4]. That same report also mentions the additional benefit of meeting corporate social responsibility objectives [8]. Corporate social responsibility (CSR) is a theory that suggests companies should work towards the good of society by implementing supporting policies and practices [9], and the above mentioned ethical and social ways to outsource incorporate CSR. Research on CSR indicates that this is a positive thing. Perhaps most importantly for the client organizations is that while end-customers do not always respond to organizations that demonstrate a high level of positive CSR, they always respond to negative CSR [10], for example news about poor working conditions. Additionally, CSR can provide client organizations a competitive advantage [11, 12], although there is also research that indicates the effect on financial performance is neutral [13]. Finally, CSR has been found to increase the client's end-customer satisfaction and end-customer purchase intention [10, 14].

Therefore incorporating CSR in outsourcing can be beneficial to both marginalized people and to client organizations. It should be no surprise then that CSR is becoming more important in outsourcing [15], or that impact sourcing accounted for 12% of the outsourcing market in 2014 [1]. The value incorporating CSR in outsourcing can provide to both marginalized people and client organizations, as well as the rise of incorporating CSR in outsourcing, warrants an improved and comprehensive understanding of the different ways in which it can benefit marginalized people and client organizations. This could also help alleviate the main limitation cited in single case studies in the field of impact sourcing, namely the limited external validity [16, 17, 18, 19]. The research question can thus be formulated:

**RQ:** *How can clients successfully implement corporate social responsibility in their information technology outsourcing to improve the lives of marginalized people in a way that is beneficial to clients?*

The research question is answered by conducting a semi-systematic literature study, holding interviews with marginalized people, and by analysing the CSR reporting of large companies. The results of the literature study are presented as categorizations of the main ways in which the lives of marginalized people are affected, the benefits for client organizations, and the challenges client organizations may face. Additionally, interviews are held with refugees who are being trained to become software testers and with knowledge immigrants who are working as software developers to further understand how the lives of marginalized people are affected. Finally, the CSR



reporting of large companies is analysed to further understand what methods client organizations can use to improve the lives of marginalized people.

The content of this thesis is as follows. In section 2 the research question is decomposed in a set of sub-research questions and the methods for the literature study, interviews, and CSR reporting analysis are explained. Then, in section 3, related work that consists of literature studies or CSR reporting analyses are discussed. The results from the literature study and the analysis thereof are presented in section 4, of the interviews in section 5, and of the CSR reporting analysis in section 6. The academic contribution of this thesis as well as the limitations and suggestions for future research are found in the discussion in section 7. Finally, an answer is given to the research question in section 8.

## 2 Research method

In this section outsourcing approaches that consider CSR are first listed so that the scope of this thesis can be further specified. Then, the main research question is decomposed into a set of sub research questions and the method used to answer these sub research questions is given. The method consists of a semi-systematic literature review, an analysis of company's CSR reporting, and interviews with marginalized people.

### 2.1 Outsourcing approaches that consider corporate social responsibility

As stated in the introduction, there exists a variety of outsourcing approaches that consider CSR. The full list of identified approaches is as follows:

- **Impact Sourcing (also social outsourcing or developmental outsourcing)**: the act of outsourcing to marginalized people who would otherwise have difficulty finding employment [2]. These marginalized people are typically hired and trained by a social enterprise, which is an enterprise that has both social as business aims [20]. An example of a social enterprise is Digital Divide Data, which employs marginalized people to perform tasks from outsourcing clients such as data entry, cloud engineering and machine learning algorithm training <sup>1</sup>. Impact sourcing can empower marginalized people in a variety of ways [21]: financial capital (e.g. increase in income), physical capital (e.g. furniture), social capital (e.g. new relationships), human capital (e.g. new skills), and political capital (e.g. status). For companies there is a business case as well. A feasibility study of impact sourcing performed by the international consultancy company Accenture indicated that clients engaged in impact sourcing can, in addition to achieving the benefits from traditional outsourcing, achieve CSR objectives as well as realize a broader community impact [8]. The latter is achieved by providing marginalized people the opportunity of work and an income. However, in the same study several barriers to entry are identified, for example reliability of the infrastructure and IT, concerns for data privacy and security, and insufficient skill and language possession amongst marginalized people.

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<sup>1</sup><https://www.digitaldividedata.com/>

- **Rural outsourcing (or rural sourcing)**: a form of domestic outsourcing where work is outsourced from urban to rural areas [22]. Rural outsourcing allows organizations to access labour pools with lower salaries and turnover rates than labour pools in urban areas, whereas it allows marginalized people in places with relatively less employment opportunities to find employment [23]. Subsequently, rural outsourcing is considered a type of impact sourcing in this thesis. Several examples of companies who have set up delivery centers in rural areas are: CrossUSA and IBM in The United States, HOV Services in India, and Matrix in Israel [23].
- **Ethical outsourcing (or socially responsible outsourcing)**: the client organization imposes minimum environmental and social standards on the supplier organization [6, 3]. Successful implementation of such ethical standards prevents unethical behaviour such as child labour, slave wages, and workplace abuse, thereby mitigating risks associated with reputation as a result of negative CSR [6].
- **Microwork**: the sourcing of small and tedious tasks to a crowd for a compensation [24]. These tasks are sourced by the use of mobile devices and can thereby reach marginalized people in the possession of such devices. Samasource is an example of a microwork platform that gets data project management tasks from companies and divides these into tasks to its centres in developing countries <sup>2</sup>.
- **Fair trade software**: a way of working where distributed teams work together to develop high-quality software [7]. It is promoted by the Fair Trade Software Foundation, whose main value proposition is to ensure that learning and knowledge transfer processes are put in place to stimulate the knowledge economy of developing countries <sup>3</sup>. The website of the Fair Trade Software Foundation also makes mention of a case study entitled CodePamoja, which involves Kenyan IT-graduates working on software development projects in the Netherlands, allowing these IT-graduates to learn project management skills.

In summary, four main ways of ethical and social outsourcing were found: impact sourcing (which includes rural outsourcing), ethical outsourcing, microwork, and fair trade software. The focus of this thesis however, is only on impact sourcing and ethical outsourcing. Microwork is excluded because

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<sup>2</sup><https://www.samasource.org/>

<sup>3</sup><http://ftsf.eu/page/fairtrade-software>

of time restrictions and fair trade software is too new to conduct a literature review on.

## 2.2 Sub research questions

In order to find an answer to the main research question, three sub research questions are defined.

**SRQ1:** *What is the efficacy of impact sourcing and ethical outsourcing for improving the lives of marginalized people?*

The purpose of SRQ1 is to provide insight in how impact sourcing and ethical outsourcing can improve the lives of marginalized people. This is done by determining the efficacy of impact sourcing and ethical outsourcing. Efficacy is part of the Soft Systems Methodology, which proposes a set of three variables to measure the performance of transformational methods [25], such as impact sourcing and ethical outsourcing. The three variables are efficacy, which is about whether or not a result is produced by the method; efficiency, which is about the resources required to produce a result; and effectiveness, which is about the degree to which long-term goals are achieved by the method [25]. An initial survey of impact sourcing and ethical outsourcing literature indicated that efficiency and effectiveness are not reported on, and thus these variables have been excluded from the research question. The Soft Systems Methodology offers a structured way to deal with problems that are complex in the sense that they involve different stakeholders each with a different understanding of the problem and with different stakes in the solution to the problem [25].

SRQ1 is answered by performing a semi-systematic literature review and by conducting interviews with marginalized people, the protocols of which are explained in subsection 2.3 and in subsection 2.5 respectively.

**SRQ2:** *What are the benefits and challenges of impact sourcing and ethical outsourcing for client organizations?*

The purpose of SRQ2 is to understand if there is a business case for ethical outsourcing and impact sourcing for client organizations. This is performed by determining the benefits of impact sourcing and ethical outsourcing and by determining the challenges that may prevent these benefits from being achieved. Costs are excluded from this scope because the costs are typically represented as a benefit in the form of reduced costs, see for example [8, 4].

SRQ2 is answered by conducting a semi-systematic literature review, the protocol of which is explained in subsection 2.3.

**SRQ3:** *What corporate social responsibility methods do information technology organizations implement in order to improve the lives of their employees?*

The purpose of SRQ3 is to arrive at a list of CSR methods that have been proven effective to improve the lives of organizations' employees. Client organizations can enforce these CSR methods in an outsourcing contract or use them as a guideline to build CSR capabilities of suppliers. SRQ3 is answered by analysing the CSR reporting of companies. Such an analysis has previously been successful to discover patterns, and thus methods, in CSR reporting [26]. The method for conducting this analysis is explained in subsection 2.4.

In summary, SRQ1 and SRQ2 provide insight into existing research on the efficacy, benefits, and challenges of impact sourcing and ethical outsourcing, SRQ1 also provides new empirical evidence on the success of incorporating CSR in outsourcing, and SRQ3 proposes new methods to incorporate CSR in outsourcing. Together, the three sub research questions provide clarity on how incorporating CSR can improve the lives of marginalized people in a way that is beneficial to client organizations, thereby answering the main research question. The end result of this thesis are summaries of the efficacy, benefits, and challenges of impact sourcing and ethical outsourcing, as well as an overview of CSR methods from IT organizations. A conceptual model of the relation between the research question, sub research questions, and different methods can be found in Figure 1.

### 2.3 Semi-systematic literature review

The protocol for the semi-systematic literature review can be found in Table 1 and follows the structure as proposed by Kitchenham [27]. The table describes the research questions to be answered, the search strategy, the inclusion and exclusion criteria, the data quality assessment, the data extraction strategy, and the data synthesis strategy. The literature review can best be described as a semi-systematic literature review, because not all components of a systematic literature review are present [27]. The criteria that were met are the usage of research questions to guide the literature review, a documented search strategy including key terms and search queries, documentation of the inclusion and exclusion criteria, and data synthesis.

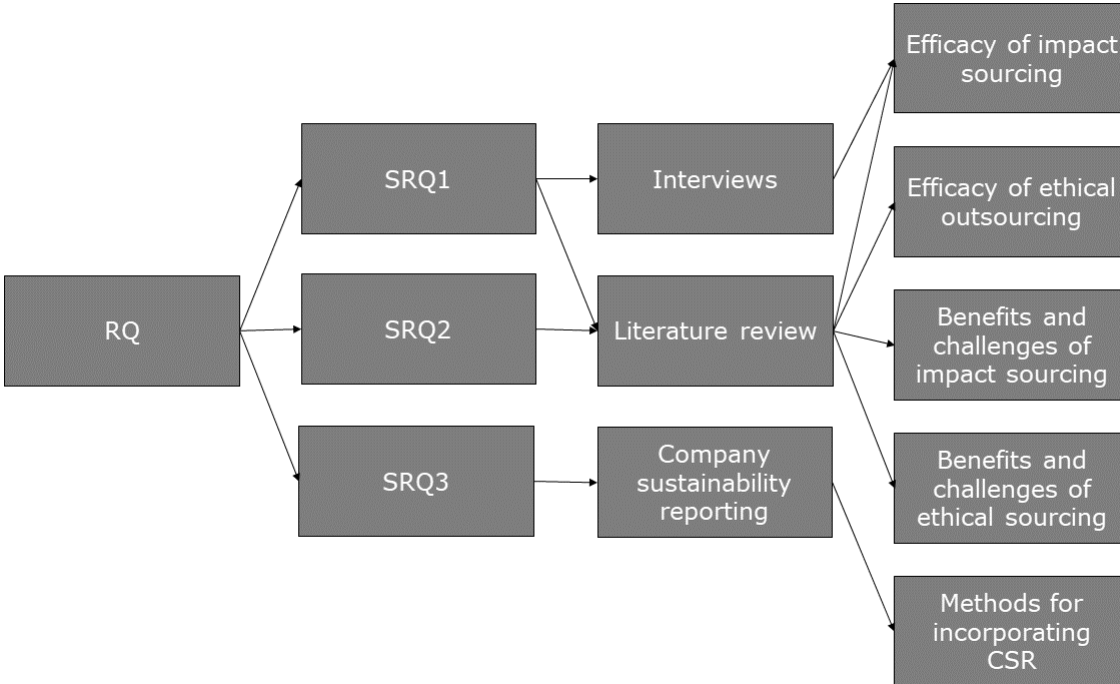


Figure 1: Model of the research method

However, the search strategy is not exhaustive enough in terms of search terms, data quality assessment is not rigorous, and all steps are undertaken by one researcher. These criteria not being met can be ascribed to time limitations. The results from the semi-systematic literature review are discussed in section 4 and more information on the execution of the protocol is given in Appendix A.

## 2.4 Analysis of companies' CSR reporting

The method for the analysis of companies' CSR reporting consists of three elements: the selection of companies, searching for CSR information about these companies, and categorizing this CSR information to arrive at a list of CSR methods.

The Fortune Global 500 2018 list was used to select companies<sup>4</sup>, which is a global ranking of the 500 largest companies in terms of revenue. The

<sup>4</sup><http://fortune.com/global500/>

Table 1: Semi-systematic literature review protocol

Component		Description
Purpose and re- search questions		This semi-systematic literature review seeks to answer SRQ1 and SRQ2 as defined in the method.
Search strategy	Search terms	The search terms are: impact sourcing, social outsourcing, ethical outsourcing, socially responsible outsourcing, developmental outsourcing, rural sourcing, and rural outsourcing
	Resources	Google Scholar is used as database for the search queries. Additionally, the websites of following organizations are used to identify reports manually: Global Impact Sourcing Coalition ( <a href="https://gisc.bsr.org/reports">https://gisc.bsr.org/reports</a> ) and Everest Group ( <a href="https://www.everestgrp.com/about-us/impact-sourcing/">https://www.everestgrp.com/about-us/impact-sourcing/</a> ).
	Search queries	1. ("impact sourcing") AND ("outsourcing" OR "information technology outsourcing" OR "it outsourcing" OR "information technology sourcing" OR "it sourcing") 2. ("ethical outsourcing" OR "social outsourcing") 3. ("socially responsible outsourcing" OR "developmental outsourcing" OR "rural sourcing" OR "rural outsourcing")
	Search limits	All hits from the search queries are analyzed.
Study selection criteria	Inclusion criteria	1. Research with the focus on impact sourcing and ethical outsourcing 2. Research with the focus on clients and/or marginalized people
	Exclusion criteria	1. Research with the focus on other stakeholders in the outsourcing process 2. Research with the focus on microwork or fair trade software
Study quality assessment		The coded findings are traced back to the research method. If this cannot be done or if information on the method is severely lacking, then the research is not included. A thorough assessment of quality is not performed.
Data extraction strategy		The following information is collected: title, authors, date extracted, pay-wall, inclusion/exclusion reason, and study quality assessment. This information is saved in an Excel sheet. The findings from included research are coded in NVivo.
Synthesis of extracted data		Findings are grouped and where possible compared, overview tables of key findings are made, an overview is given of the focus of research on either marginalized people or clients, and an overview is given on the method of publication of the research. The latter two can be found in Appendix A

reason the largest companies were chosen for this analysis is that such companies have a higher visibility and are therefore under higher scrutiny of stakeholders, which was found to be an important antecedent for CSR reporting [28, 29]. The Global Reporting Initiative (GRI) standards were used to assist with finding and categorizing CSR information about these twenty companies. The top twenty companies from the technology sector which report using the Global Reporting Initiative (GRI) standards were selected. The list of companies and a link to their GRI index can be found in Appendix B.

The GRI standards are developed by the Global Reporting Initiative, which is described on their website as an independent, international organization that develops international standards on sustainability reporting<sup>5</sup>. The GRI standards consist of several modular, interrelated standards, which each define a series of topics and metrics that should be in a company's CSR report. The three modules on which a company can report are: economic, environmental, and social. Companies generally have a separate GRI document in which is specified where on their website information related to a topic or metric can be found, and in other cases companies include a GRI index in their CSR report, which mention the pages on which information about a topic can be found. For this analysis, exclusively information from the GRI document or GRI index was used.

In addition to helping find CSR information from a company, the GRI standards were also used to categorize CSR information. Because the focus of this thesis is on how the lives of marginalized people can be improved by outsourcing IT work to them, not all modules and topics are of interest. The economic and environmental modules are disregarded as these do not pertain to how employees are treated. Furthermore, of the social module, topics 415-418 are excluded because these are about a company's lobbying activities and customer related activities, and therefore also do not pertain to how employees are treated. The remaining topics of the social module are used for data gathering and are listed and explained in section 6.

The GRI standards were used for three reasons: companies indicate where information on a given topic can be found and thus the GRI standards help with finding relevant information, the topics can be used to categorize CSR information, and the GRI standards are most commonly used by companies to report on CSR [30, 31].

The topics used in this thesis are therefore from the GRI standards. For each topic, the listed information from a company was consulted. The con-

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<sup>5</sup><https://www.globalreporting.org/Pages/default.aspx>



sulted information was analyzed by one researcher manually. Because the consulted information was not always easily downloadable, the decision was made to make notes instead of coding the relevant CSR information. The CSR methods from the twenty companies were compared and consolidated to arrive at a list of CSR methods for each topic. The decision was made to not enforce a minimum number of companies that should report on a CSR method. While enforcing a minimum number of companies that report on a CSR method would result in a list of CSR methods that are empirically more proven to work, deciding on such a minimum number would be arbitrary and could potentially exclude CSR methods that, despite low proven empirical success, are successful for improving the lives of marginalized people. Additionally, the quality of the source of the CSR information was not analyzed, because the GRI reporting of a company is typically verified by a third party. Instead, all identified CSR methods are presented and explained and the number of companies that report on a CSR method is mentioned as a metric.

A table summarizing the protocol for the analysis of companies' CSR reporting can be found in Table 2.

Table 2: Protocol for the analysis of companies' CSR reporting

<b>Aspect</b>	<b>Explanation</b>
Company selection	The Fortune Global 500 2018 list was used to select companies ( <a href="http://fortune.com/global500/">http://fortune.com/global500/</a> ). Additionally, the companies must report using the GRI standards.
Collection of CSR information	Companies that report using the GRI standards have a GRI index, which links CSR information to their respective GRI modules and topics. The CSR information is found, for example, in CSR reports or on webpages.
Grouping of CSR information	The topics of the GRI standards were used to group CSR information. Then, CSR information was grouped further in methods devised in this research.

## 2.5 Marginalized people interview protocol

The interview protocol that was used for the interviews with marginalized people can be found in Table 3. The interview protocol was created after a part of the literature review was performed. As can be read in subsection 4.1, the effects of employment on marginalized people can be categorized in four ways, which were used as a foundation for the interview protocol. These four ways are employment (EF01), personal development and self-efficacy

(EF02), social (EF03), and harmful (EF04), and are explained in subsection 4.1. The people who were interviewed, the companies at which they work, the codes with which both entities are referred to within the text, and the date on which the interviews were held can be found in Table 4. More in-depth profiles of the people interviewed and the work they perform, as well as an analysis of the generalizability of the findings, is given in section 5.

Selection of the companies at which the people who were interviewed work was as follows. Online queries were performed to search for large, Dutch information technology companies. The only selection criteria for companies was that the companies had to be in the information technology sector. A total of forty companies were e-mailed, of which one replied: SoftwareComp02. One of the people interviewed at SoftwareComp02, namely Refugee01, provided contact with SoftwareComp01.

For each interview, permission was asked to use the information for this research and permission was asked to record the interview. Then, the recording was used to make a transcript of the interview, which was subsequently condensed to a list of information relevant to this research. This list was e-mailed to the interviewee, who was given the chance to make corrections or omissions. Additionally, the interviewee was given another chance to either give or deny permission to use the information.

Table 3: Interview protocol

<b>Topic</b>	<b>Purpose</b>
1. Research	Explain the purpose of the research and the interview. Ask permission to record.
2. Questions about the interviewee	Ask about the role within the organization and how long they have been working there.
3. Transition to the Netherlands	Ask about education, work, and the process of finding work in their country of origin. Ask about finding a place to live and learning the language in the Netherlands.
4. Employment	Ask about the process of finding work in the Netherlands and about income and spending.
5. Personal development and self-efficacy	Ask about their experiences doing the work they are currently employed for as well as any training they had to follow.
6. Social	Ask about their family and how they experienced the transition. Ask about their social network and their experience integrating into the Dutch (working) culture.
7. Harmful	Ask about potential negative experiences or harmful effects of their employment.
8. Conclusion	Ask the interviewee if they have questions or have anything to add.

Table 4: Interviewees

<b>Code</b>	<b>Role</b>	<b>Category</b>	<b>Company</b>	<b>Date interviewed</b>
Refugee01	Software tester	Refugee	SoftwareComp01 (intern at SoftwareComp02)	03-04-2019
Developer01	Developer	Knowledge immigrant	SoftwareComp02	03-04-2019
Developer02	Developer	Knowledge immigrant	SoftwareComp02	03-04-2019
Manager01	Development manager	Manager	SoftwareComp02	03-04-2019
Refugee02	Software tester	Refugee	SoftwareComp01	29-04-2019
Refugee03	Software tester	Refugee	SoftwareComp01	29-04-2019
Manager02	HR manager	Manager	SoftwareComp01	29-04-2019

### **3 Related work**

In this section related work is discussed. First, a study which sought to identify CSR best practices from CSR reports of IT companies is examined. Then, literature reviews with a similar purpose are presented.

#### **3.1 Corporate social responsibility best practices for IT companies**

One study was found in which CSR patterns from CSR reports or sustainability reports are analyzed [26]. While not directly related to outsourcing, some of these best practices can be used to implement CSR in information technology outsourcing. In particular, best practices related to labour practices that affect the workplace and/or the employees and best practices related to fair operating practices that affect the supply chain are of interest. The labour practices identified in the study are: provide training to employees, provide skill training to employees, manage the career of employees, encourage employees to volunteer, set up an employee well-being program, manage the health and safety of employee, have a compensations program, sensitize employee to environmental issues, and build a diverse and inclusive workforce. The fair operating practices are: enforce a supplier code of conduct and sensitize supply chain to sustainability issues. While the study refers to CSR practices, this is conceptually similar to what is referred to as CSR methods in this thesis.

In this thesis a similar analysis is performed. In the analysis twenty companies are examined, six of which are also examined in the study by Deroché and Penzenstadler [26], which means fourteen companies in the sample are unique to this research. The selection procedure for the companies examined in this research can be found in subsection 2.4. The primary difference is therefore the new sample. Additionally, this research does not limit itself to the CSR reports of companies, but also includes information that is presented by the company in their GRI document, examples of which are new statements or code of conducts. After performing the research in this thesis however, it must be added that most of the information was found in CSR or sustainability reports.

#### **3.2 Literature reviews on impact and ethical outsourcing**

No literature reviews on ethical outsourcing were found, however three literature reviews were found on impact sourcing [2, 32, 15].

In one study existing case studies of impact sourcing were examined [15], and the observation was made that they mostly focus on the way social enterprises manage business, and hardly on the effect of employment on marginalized people. The study made no observations relating to the effect on client organizations.

Another study has created a research framework on impact sourcing, in which key stakeholders and their corresponding constructs are identified, as well as suggestions are made for future research [2]. Although it is not framed as a literature review, existing literature is discussed in order to arrive at the research framework. The identified stakeholders are marginalized people, social enterprises, client organizations, and the communities to which the marginalized people belong. In relation to client organizations two conclusions were drawn. First is that quality and cost are the primary criteria for client organizations when selecting a supplier, with CSR impact, client satisfaction, new market access, and labour force scalability as secondary criteria. And second is that the value proposition of impact sourcing varies from reduced costs, CSR, low turnover, and ease of doing business. In relation to marginalized people several case studies are discussed and a list of variables which can measure the efficacy of impact sourcing. These variables are, in addition to employment and income (p. 37): “*access to healthcare, access to education, worklife balance, self-esteem, self-image, self-efficacy, job satisfaction, and turnover intention.*”

The third and final literature review on impact sourcing is from the Global Impact Sourcing Coalition, which is a coalition of companies with as mission to promote impact sourcing<sup>6</sup>. The literature review mainly summarizes organizational reports and a few academic studies are summarized as well [32]. The main purpose of the literature review is to provide an overview of the different literature and thus no data synthesis has been performed.

While three literature reviews on impact sourcing already exist, this thesis distinguishes itself first and foremost by following a semi-systematic literature review protocol, thereby giving insight into the completeness of the literature discussed. Additionally, the authors argue that more literature is discussed, and that therefore greater insight is provided in how incorporating CSR in IT outsourcing can improve the lives of marginalized people and in how client organizations can benefit from this.

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<sup>6</sup><https://gisc.bsr.org/>

## 4 Literature review

In this section the results from the literature review are presented. Results are presented separately for impact sourcing and and ethical outsourcing, and separately for efficacy (SRQ1), benefits (SRQ2), and challenges (SRQ2). This results in the following subsections:

- Efficacy of impact sourcing for marginalized people
- Benefits of impact sourcing for clients
- Challenges of impact sourcing for clients
- Results on ethical outsourcing

After the results of each section have been presented, an analysis is performed on the literature review in a final subsection. A summary of the findings can be found in Table 5 and Table 6.

### 4.1 Efficacy of impact sourcing for marginalized people

A summary of the key findings can be found in Table 5. Four main categorizations have been identified to group the ways in which impact sourcing affects the lives of marginalized people:

- **Employment (EF01)**. One of the value propositions of impact sourcing for marginalized people is that it provides employment to those who would otherwise experience difficulty finding employment. Their newfound employment comes with an increase in income [36, 20, 37, 18, 38, 19, 40], an increase in income stability [20, 37, 40], and an increase in savings [20, 37, 38]. This income is used in a variety of ways, such as education, medical expenses, supporting other family members, groceries, and debt payments [37, 18, 19, 40]. An increased spending due to the increase income may also lead to an improvement to the economy within a community, for example new small business may rise and flourish [38].
- **Personal development and self-efficacy (EF02)**. Employment affects the self-efficacy of marginalized people mainly through job experience and training given on the job [34, 41, 20, 37, 17, 18, 39, 19, 40, 42]. Examples are ICT training [20], language training [39] and soft skill training [41, 47, 20]. Additionally, income as a result from employment

Table 5: Literature review summary efficacy

Aspect		Explanation	Literature
Efficacy	Employment (EF01)	Impact sourcing allows those who would otherwise experience difficulty finding employment to work and receive an income.	11 sources [33, 34, 35, 36, 20, 37, 18, 38, 39, 19, 40]
	Personal development and self-efficacy (EF02)	Employment offers the opportunity for marginalized people to develop themselves. At the same time, through job experience and through personal development, they develop a sense of self-efficacy.	14 sources [33, 34, 35, 41, 36, 20, 37, 17, 18, 39, 19, 40, 42, 43]
	Social (EF03)	Due to their newly found employment, marginalized people may hold a more powerful position within their household or be home more often. Additionally, employment offers marginalized people a chance to build social and professional networks.	9 sources [33, 20, 37, 17, 18, 39, 40, 44, 45]
	Harmful (EF04)	In some cases impact sourcing had harmful effects on marginalized people. Examples are marital problems and increased stress.	6 sources [46, 35, 37, 39, 37, 45]

can and has been invested in education, further improving the skill development and job prospects of marginalized people [34, 43]. Income in general was also found to positively affect self-efficacy as it allowed financial independence [18, 19]. In some cases there was the possibility for marginalized people to take a step up in the corporate ladder and become involved at higher levels of decision-making [35, 17, 40]. One study focused on the employment of traumatized people, and special training was given to deal with their shame and lack of sense of self-worth [41]. Another study focused on prison inmates, and these prison inmates mentioned employment helped them stay out of trouble [18].

- **Social (EF03)**. Employment has several effects on the social life of marginalized people. Within their own household, the employee may start to hold a more authoritative position in family due to having an income [20, 37, 39]. Additionally, they may be home more often, because previously they would have to travel long distances to find chances of employment [37, 17, 40, 44]. Employees may also become a source of inspiration or pride for their family members [37, 18] and

within the community [20, 37, 18]. Employment also allows marginalized people to develop a social and professional network by forming relationships with employees [37, 17, 45]. In three studies, these newly formed relationships and improved household position has led to more confidence and self-efficacy (EF02) [20, 37, 39].

- **Harmful effects (EF04).** In some cases, employment also brought harmful effects for marginalized people. For instance, when marginalized women start earning more than their husbands, or start making money in general, it can lead to marriage problems, because men are seen as the important or sole bread winners in the culture of those marginalized women [46, 39]. Additionally, in some cases employment brought with it increased stress and other psychological and behavioural syndromes for marginalized people due to inexperience with their new responsibilities and the difficulty in communicating these difficulties to management [46, 35, 37]. One article mentioned a case where marginalized people struggled with the different culture and values of their own community and the work place [45]. However, this problem was eventually solved when marginalized people introduced their family to their new working environment and to their employees. In two cases employees could only work night shifts [46, 35], which may lead to resistance within the household [35].

In summary, in this section four ways in which impact sourcing affects the lives of marginalized people and the efficacy of these ways are described: employment (EF01), which means that marginalized people can find employment and have an income; personal development and self-efficacy (EF02), which means that marginalized people develops skills and a sense of self-worth; social (EF03), which means that marginalized people get a chance to build new social and professional networks as well as strengthen their position in the family household or the community; and lastly harmful (EF04), which means that in some cases marginalized people experience negative effects.

## 4.2 Benefits of impact sourcing for clients

A summary of the key findings can be found in Table 6. The following benefits that impact sourcing provides for client organizations are identified:

- **Lower costs (IS-BEN01).** Impact sourcing can reduce the costs of outsourcing [8, 2, 1, 47, 48, 49]. One study that compared the costs be-



Table 6: Literature review summary benefits

Aspect	Explanation	Literature
Benefits Lowers costs (IS-BEN01)	Impact sourcing can reduce costs such as labour costs, technology costs, operational costs, and recruiting costs by as much as 40% compared to traditional outsourcing.	6 sources [8, 2, 1, 47, 48, 49]
Lowers employee attrition and turnover (IS-BEN02)	Impact sourcer organizations enjoy lower employee attrition and turnover rates, possibly due to strong family and community ties, compared to traditional outsourcing suppliers	5 sources [8, 33, 2, 1, 38]
Helps achieve CSR objectives and societal impact (IS-BEN03)	Impact sourcing can help client organizations achieve CSR objectives and achieve a societal impact by providing meaningful employment to marginalized people.	4 sources [8, 2, 1, 3]
Helps achieve growth strategies (IS-BEN04)	An untapped labour pool can be utilized to achieve organizational growth.	3 sources [8, 1, 47]

tween impact sourcing and traditional outsourcing to that same country and showed that impact sourcing is cheaper, with cost savings ranging wildly from a few percentages to 40% [1]. That same study also looked at the costs of impact sourcing compared to outsourcing to the US or the UK, and this showed cost savings varying between 70% to almost 90% [1]. Examples of costs that are lower in the case of impact sourcing can be labour costs, technology costs, operation costs, and recruiting costs [8]. Another study cites lower employee attrition and turnover (IS-BEN02) and cheaper locations as reasons for lower costs [1].

- **Lower employee attrition and turnover (IS-BEN02).** In four studies the observation was made that attrition rates were lower at impact sourcer organizations compared to traditional outsourcing, in two cases the attrition rate was even halved [8, 33, 1, 38]. Another study that focused on staff turnover mentioned a relatively low turnover rate of 3-7% [2]. However, these studies do not provide a clear explanation of why these lower attrition and turnover rates occur. Only two studies provided possible explanations: strong family and community ties [1, 38]. education opportunities [1], good relationship with the employer [1], and skills matching the job requirements [1].

- **Helps achieve CSR objectives and societal impact (IS-BEN03).** Impact sourcing can help companies achieve CSR objectives such as supplier diversity [8, 2, 1] and can help achieve a societal impact because providing work helps increase the livelihood of both marginalized people and the communities they are a part of [8, 1, 3]. It can also prevent negative CSR such as poor working conditions [3].
- **Helps achieve growth strategies (IS-BEN04).** Impact sourcing allows access to a previously untapped labour pool [8, 1], which can be used to help achieve growth strategies [8, 1] or complement workforce in case of talent shortages [47].

Additional benefits were identified in the literature, however because these benefits are based on only one source, the decision was made to not include these in the list of main benefits. These are the following benefits:

- **Access to new markets.** Impact sourcing may provide access to new markets in the areas to which work is outsourced, although no explanation is given [1].
- **Negate offshoring challenges.** In the case of rural outsourcing, if it is done to rural areas within the same country of operations, then challenges associated with offshoring specifically are negated [49]. Examples of such challenges associated with offshoring are time zone differences and the management of the geographically separated teams [4].

Finally, literature was collected on the quality of products and services delivered through impact sourcing. While a benefit on this aspect can not be identified, it is still important to review literature on the quality of impact sourcing, because quality was cited to be important for client organizations by multiple studies [8, 2, 1, 3]. Multiple studies found that the quality of the products and services delivered through impact sourcing was on equal level as that of traditional outsourcing [8, 2, 34, 1, 17, 49], and another study even found that the quality could be higher [38]. However, one study cited that clients despite this have concerns about the quality, which the researchers attribute to an absence of empirical success or due to worries about the capabilities of the labour force (IS-CHAL02) [37], and in another study the observation is made that outsourcing suppliers experience difficulty in ensuring consistency in the quality of products and services [50]. Finally, one study mentioned that the labour force (IS-CHAL01) and infrastructure (IS-CHAL02) can impact quality of services [51].

In summary, four main benefits of impact sourcing for clients were found: lower costs (IS-BEN01), lower employee attrition and turnover (IS-BEN02), improved achievement of CSR objectives and societal impact (IS-BEN03), and improved achievement of growth strategies (IS-BEN04). Additionally, multiple studies suggest that the quality of products and services delivered through impact sourcing is similar as to that of traditional outsourcing.

### 4.3 Challenges of impact sourcing for clients

A summary of the key findings can be found in Table 7. From literature four main challenges can be identified for client organizations when outsourcing to marginalized people:

Table 7: Literature review summary challenges

Aspect		Explanation	Literature
Impact sourcing challenges	Labour force (IS-CHAL01)	Several problems with the labour force have been identified: not enough skilled labour, absenteeism, poor productivity, and poor human resource management.	11 sources [22, 52, 51, 8, 2, 53, 54, 55, 37, 42, 56]
	Infrastructure (IS-CHAL02)	Infrastructure for employee transportation, energy and telecommunication, material logistics, and social services is insufficient, but also improving.	9 sources [22, 52, 51, 8, 53, 54, 37, 42, 57]
	Political climate (IS-CHAL03)	The government can implement policies that address these challenges and support impact sourcing, however lack of political willingness to do so or political instability are out of the control of clients and affect sourcing success.	8 sources [22, 52, 50, 58, 8, 54, 37, 38]
	Cultural differences (IS-CHAL04)	Differences in culture or disrespect for the other party's culture can hinder communication and cooperation.	3 sources [22, 52, 38]

- **Labour force (IS-CHAL01).** Problems with the labour force can be not enough skilled labour [22, 52, 51, 8, 53, 37, 42], low productivity [22, 53], and poor human resource management [22]. Absenteeism can be an issue [2, 54, 37], particularly if transport infrastructure or social services such as day care can not be readily accessed by marginalized people [2], or if income from impact sourcing is not the primary source of income [54].

- **Infrastructure (IS-CHAL02)**. Several aspects of infrastructure are mentioned to be insufficient here: transportation infrastructure that is supposed to allow marginalized people to travel from their home to the working place [22, 52, 57], energy and telecommunication infrastructure such as electricity and internet connectivity [22, 52, 42, 57], logistic infrastructure for importing raw materials [53], and social infrastructure such as education and day care [52]. This is especially a problem for the more rural areas [52]. In the case of insufficient infrastructure, higher costs can be expected to compensate for it, for example because transportation then has to be provided by the client or ISSP [37]. However, it should be noted that although many sources cite the infrastructure to be insufficient, one source notes that the infrastructure is improving, at least in Malaysia [54].
- **Political climate (IS-CHAL03)**. Governments can affect outsourcing in a variety of ways. The governments of low-income countries can address challenges for clients by enforcing policies. For example, government expenditure on improving electricity supply and telecommunications reduce the infrastructure challenge [22, 50, 54, 37], and government expenditure on education can improve challenges related to the labour force [52, 50, 37]. Additionally, governments can stimulate outsourcing by providing more beneficial tax and import/export policies [22]. However, when governments fail to stimulate the outsourcing industry, or when there is regional strife, or when political instability results in uncertainty regarding the outsourcing industry, then the unfavourable political climate can be a challenge for clients [22, 8].
- **Cultural differences (IS-CHAL04)**. Dissimilar cultures and unfamiliarity with the business language [22]. A mutual lack of respect for the different cultures and differences is a problem [52]. One proposed solution is to exploit any similarities in culture and learn about the other country's business culture [22]. In one study the observation was made that understanding and respecting the culture of the marginalized people played an important role for rural BPOs in positioning oneself within the community [38].

Additional challenges were identified in the literature, however because these challenges are based on only one source, the decision was made to not include these in the list of main challenges. These are the following challenges:

- **Business support.** Support for business is difficult in more rural areas, as support suppliers such as software vendors and maintenance engineers are difficult to persuade to offer such service in such areas [42].
- **Negotiations with ISSPs.** Mentioned challenges are negotiating contracts, the amount of risk the ISSPs are willing to bear, and product tailoring [37].
- **Assessing standard compliance in supply chain.** Assessing compliance to standards or agreements, which in the case of impact sourcing would be those that relate to CSR, can be difficult and technical as it involves the cooperation of many different parties [59].

In summary, four main challenges for impact sourcing are identified for clients: problems with the labour force (IS-CHAL01), insufficient infrastructure (IS-CHAL02), political influence (IS-CHAL03), and cultural differences (IS-CHAL04).

#### 4.4 Ethical outsourcing

The limited number of studies found on ethical outsourcing focus on two benefits of ethical outsourcing and one challenge, which are as follows:

- **Protects the brand.** Two studies discussed that ethical outsourcing can bring a positive brand image, which subsequently could increase the customer's willingness to purchase [60, 61]. A third study which focused on the absence of ethical outsourcing, found that some customers said they would stop purchasing products of a company following a scandal [5]. In this study, interviews were held with millennials to discuss outsourcing scandals, in this case from Apple. Following a scandal, 85% of the millennials said they would continue purchasing Apple products versus 15% saying they would not. Reasons cited to continue using Apple products are product loyalty and lack of competitors with good outsourcing practices. Though 100% of the millennials noted that they would want the unethical practices to be changed. [5].
- **Helps facilitate stakeholder management.** Two studies were found which discuss the positive effect ethical outsourcing may have on stakeholder interest management, one which argues that newer generation of employees are more concerned with a company's CSR activities [60], and another which argues that shareholders and senior management may have CSR interests [61].

- **Decreases competitiveness.** One study argues that ethical outsourcing, when approached from a prisoner’s dilemma perspective, may decrease the competitiveness of companies [62]. The reason is that a company X, when engaging in ethical outsourcing, will have to make investments in the provider’s CSR capabilities and in the monitoring thereof. However, other companies which also purchase from these providers and do not make such investments, do enjoy the benefits of the investments made by company X, which puts company X in a disadvantageous position due to the relatively higher costs.

#### 4.5 Summary and analysis of literature review

The purpose of this literature review was to find an answer to SRQ1 and SRQ2, that is, to find out about the efficacy, benefits, and challenges of incorporating CSR in IT outsourcing to improve the lives of marginalized people. The results have thus been categorized to fit these three aspects. Additionally, the results have been discussed separately for the two approaches of IT outsourcing that consider CSR: impact sourcing and ethical sourcing. However, for ethical outsourcing only a limited number of studies on benefits and challenges could be found. The implications of this observation, both with regards to the thoroughness of the literature review and to the suggestions for future research, are discussed in section 7.

The efficacy of impact sourcing for marginalized people can be categorized in four ways: employment (EF01), personal development and self-efficacy (EF02), social (EF03), and harmful (EF04). The decision was made to separate the harmful effects from the positive effects, thus resulting in the category harmful (EF04), because the observation was made that not many studies consider possible harmful effects of impact sourcing on marginalized people and their community, and this way attention could be drawn to this observation.

The benefits of impact sourcing for clients can also be categorized in four ways: lower costs (IS-BEN01), lower employee attrition and turnover (IS-BEN02), helps achieve CSR objectives and society impact (IS-BEN03), and helps achieve growth strategies (IS-BEN04). However, it should be noted that the latter two benefits are supported by few studies, namely four and three studies respectively. Additionally, although not considered a benefit in this thesis, products and services delivered through impact sourcing are of similar quality to traditional outsourcing. Furthermore, because the reduction of costs is the most important variable for clients when choosing an outsourcing supplier [8, 2, 3, 4], it is worth looking more closely at the

studies on lower costs. Six studies reported lower costs of impact sourcing, of which three based their findings on multiple clients [8, 2, 1] and the other three on a single company or project [47, 48, 49]. Additionally, two of the three studies based on multiple clients are organizational reports and thus non-academic [8, 1].

Finally, the challenges of impact sourcing for clients can be categorized in four ways: labour force (IS-CHAL01), infrastructure (IS-CHAL02), political climate (IS-CHAL03), and cultural differences (IS-CHAL04). However, a low number of studies reported on cultural differences (IS-CHAL04). It is important to note that the challenges for impact sourcing are not necessarily unique to impact sourcing. In a systematic literature review on IT sourcing, cultural differences (IS-CHAL04) was mentioned as an offshoring risk and labour force management (IS-CHAL01) was mentioned as a required supplier capability [4]. Since infrastructure (IS-CHAL02) and political climate (IS-CHAL03) are national issues, it is not unreasonable to assume these challenges are also relevant for traditional outsourcing. But the studies in this literature explicitly mention these challenges in relation to impact sourcing, hence these challenges are presented. Additionally, an argument can be made that impact sourcing occurs in relatively smaller cities or villages compared to traditional outsourcing, as is evidenced by several case studies [16, 17, 18, 19] and a claim supported by a comprehensive report on impact sourcing [1], which are less developed and thus more like to suffer from the challenges.

## 5 Interviews

The purpose of the interviews was to determine the efficacy of employment on the lives of marginalized people. The results of the interviews are therefore compared to the findings of the efficacy categories from the literature review. Additionally, for each interviewee, background information is given to provide context to the results. First, the interviews with the refugees are discussed, who are training to become software testers. Then, the interviews with knowledge immigrants are discussed.

### 5.1 Interviews with refugees who are training to become software testers

The software tester refugee program was set up by the CEO and by the HR manager (Manager02) from SoftwareComp01. During the program, an extensive selection procedure is used to test the refugees on their capabilities and intelligence. The accepted refugees then follow a six month internship during which they study and prepare for a software testing certificate from ISTQB (an internationally recognized software testing certifying company). Assistance is also provided to help find the refugees a company to work at after their internship ends. In addition, SoftwareComp01 invites a teacher to teach the refugees on reading and writing Dutch once a week. When asked for their motivation to set up this program, Manager02 responded that both she and the CEO have experience with moving to and working in foreign countries, albeit not as refugees, and thus know what it is like to be a stranger in another country. They want to give the refugees a chance.

Interviews were held with three refugees who at the time were being trained to become a software tester. The results from these interviews were categorized in the topics as outlined in the interview protocol (see subsection 2.5), and can be found in Table 8 and Table 9 and Table 10.

### 5.2 Analysis of interviews with refugees

The focus of these interviews was on the efficacy of the training to become software testers for the refugees. As such, the four identified categories from section 4 were used during the interview: employment (EF01), personal development and self-efficacy (EF02), social (EF03), and harmful (EF04). The refugees are not in an outsourcing contract, instead they are trained at SoftwareComp01 and at some point during their training on secondment at



Table 8: Results Refugee01

Topic	Results from Refugee01
Background	Refugee01 is a woman who left Syria due to the war. Her husband and children have also left Syria and they live together in the Netherlands. She initially moved to Turkey, but eventually moved to the Netherlands due to the increasing political tension in Turkey to secure a better future for her children. She studied to be an urban engineer in Algeria and found a job immediately after graduation. She has work experience in management and administration in Syria.
Transition	<b>Finding a place to live.</b> She lived for six months in an immigration detention center, after which she moved to a permanent house with help from the municipality. <b>Learning the language.</b> Government provides a budget for language classes. Learned Dutch up to B1, but had to stop because classes and the internship are both in the morning. Has not been able to find evening classes. Has to find a place to follow classes herself, which can prove difficult and waste budget and time. <b>Finding a job.</b> Can't find a job in management and administration because it requires perfect Dutch. Found an opportunity through the municipality to become a software tester. Is training to be a software tester at SoftwareComp01, currently follows an internship at SoftwareComp01. SoftwareComp01 is helping her find a job for after the internship.
Employment	Her income is roughly € 1400 before and after. She spends it on basic things such as rent and groceries. Her partner does not receive an income so she is the sole earner of the household.
Personal development and self-efficacy	She feels capable and confident most of the time, but sometimes the lack of technical background other software testers at SoftwareComp02 do have make her feel lost. She was told she did not need a technical background, but she experiences reality to be different, which makes her worried if she can be a software tester in the future. She mentions that having a job is important for her self-perception, as she feels it is important to feel like a Dutch citizen.
Social	She earns an income whereas her husband does not, which has led to marital tension. However, her husband is slowly starting to accept it and takes care of the kids when she is not around. Other family is scattered over several areas: Turkey, Budapest, and Syria. She finds it difficult to build a new social network in the Netherlands. Even more so with other refugees, because even if they are from her home country Syria, she describes their way of thinking as too different. However, she mentions that she feels welcome at both SoftwareComp01 and SoftwareComp02.
Harmful	The lack of technical knowledge makes her feel insecure and sometimes helpless.

another company. However, the findings relating to efficacy do not suggest that an outsourcing construction is the cause of the described effects and

Table 9: Results from Refugee02

Topic	Results from Refugee02
Background	Refugee02 is man who was born in Egypt, lived in Dubai, and had to leave because his homosexuality was exposed. He studied business management but decided to stop his education because he was successful at his work. He has experience working at an airport terminal.
Transition	<b>Finding a place to live.</b> He lived at an immigration detention center for five months, which he assessed as fine for a temporary situation. He had to hide his homosexuality at first. <b>Becoming a Dutch citizen.</b> Had to find out the process himself, but thankfully received information from others at the immigration detention center. Has to complete one more step. <b>Finding a job.</b> Work in aviation requires residence of eight years in the Netherlands, so he could not continue his profession. He received help from his municipality with switching careers, which he was successful at after eight months when he found software testing. His experience was that the transition provided the right amount of challenge. He believes his new profession fits his way of thinking: he describes himself as analytical, organized, and a control freak.
Employment	He does not yet receive income resulting from his training to become a software tester. He spends his social services payment on essential things mostly, with an occasional trip to the bar or an restaurant. Transportation is paid for by SoftwareComp01.
Personal development and self-efficacy	He received training on how software testing is organized within a company and on how to prepare for job interviews. How to write automated tests was taught during on-the-job training. He is as of yet uncertain on what he will do after the training ends, but he expects to start out as junior software tester and eventually advance to senior software tester or test manager. Before finding this software tester traineeship he was lost on what to do and he was a bit depressed, and the training has had a curative effect on this.
Social	He found it relatively more difficult to make friends in the Netherlands than in Egypt because, according to him, Dutch people are more closed and already have their friends. However, he also mentions that on the flip side Dutch relations last longer. He experienced racism only when he lived in the immigration detention center, which he attributed to a few bad apples amongst the refugees. His experience with Dutch people is that they are more honest, which could offend him initially, but now got used to it. He has also made the observation that the Dutch care a lot about their community.
Harmful	x

efficacy in section 4, instead they suggest that employment in general may bring the described effects and efficacy. The implications of this assumption are discussed in subsection 7.2.

The main finding from employment (EF01) is that impact sourcing al-

Table 10: Results Refugee03

Topic	Results from Refugee03
Background	Refugee03 is a man born in Syria. He left his country in order to avoid obligatory military conscription. He studied business administration and worked his way up to IT manager. He did not experience difficulty finding work in Syria because of his good network, as well as knowledge and capabilities. He initially fled to Saudi-Arabia, where he worked his way to becoming a service manager. However, he had to leave Saudi-Arabia when he was let go from his company, which was performing poorly. He could not return to Syria due to the military conscription and because the political situation worsened, so he fled to the Netherlands.
Transition	<b>Finding a place to live.</b> He lived in an immigration detention center for seven months after which he was assigned a home. He did not experience any difficulties. <b>Becoming a Dutch citizen.</b> He has some tasks left to fulfill but he is confident that he will succeed. His experience was that learning the Dutch language was difficult, but now he enjoys speaking it. <b>Finding a job.</b> He could not find anything in which he is specialized. He received help from the municipality with finding work, which is how he found software testing.
Employment	He does not yet receive income resulting from his training to become a software tester. He spends his social services payment on essentials and basic expenses.
Personal development and self-efficacy	He experienced difficulty with the programming part of the training. He is not certain yet about a career as a software tester, because he believes he must have work experience to make a judgement, which he does not yet have. He describes work as being very important for him, as he finds it hard to accept it when others pay for him. Therefore, this software testing traineeship gives him a great sense of self-respect.
Social	It was difficult for him to have no friends initially when coming here, however he is trying to build relationships with his neighbours. He has not experienced racism. He found it easy to get accustomed to the Dutch culture, because he has experience working with Dutch people from his previous work. he mentions that he appreciates how the Dutch contribute to their community.
Harmful	x

lows marginalized people to find employment when they would otherwise have difficulty finding it. This is also the case for Refugee01, Refugee02, and Refugee03. As refugees they experienced difficulty finding work that suited their past education and work experience. The training gives them an opportunity to re-school and they are provided assistance with finding a job. Another key finding from employment (EF01) is that the newfound employment brings with it an increase in income. This part could not be tested

during the interview as all three refugees do not yet receive a compensation for their training.

The findings from personal development and self-efficacy (EF02) suggest that job experience, training, and in some cases income from their employment improves the self-efficacy of marginalized people. These links could not be found during the interviews, possibly because the three refugees used to have successful careers in their home countries and they are forced to start anew in the Netherlands. Indeed, for Refugee01 this beginning anew even negatively affects her self-efficacy, as it makes her feel insecure and sometimes helpless. Another possible reason is that the links could not be found because the refugees are still in the training phase, and as such are not yet formally employed. A new finding from the interviews is that employment itself can have a positive effect on the self-efficacy of marginalized people, as was the case for all three refugees, because it gives them a sense of purpose.

A third way in which impact sourcing can affect marginalized people is social (EF03), the findings of which suggest that employment can improve the authoritative position within a family and the community, as well as help build a social and professional network. The interviews with the refugees suggest that this third category may not be generalizable and instead only apply to poorly developed areas and communities. Efforts to build a social network were seen as separate from the workplace, although all three refugees mentioned feeling welcome at SoftwareComp01 and, in the case of Refugee01, SoftwareComp02.

Finally, possible harmful (EF04) effects were discussed during the interviews. Only Refugee01 mentioned experiencing notable harmful effects, which are feelings of insecurity as discussed before and also now resolved marital struggle arising from her earning an income whereas her husband does not.

In summary, while not all findings from the efficacy categories could be used to measure the efficacy of the training on the refugees, all three refugees describe their life as improved compared to when they initially arrived at the Netherlands. However, the findings suggest that perhaps more attention should be drawn to the effects of changing professions and beginning a new professional career on the refugees.

### **5.3 Interviews with knowledge immigrants**

Interviews were held with two knowledge immigrants, namely Developer01 and Developer02. These two knowledge immigrants are employed at SoftwareComp02. The development manager Manager01 describes the need for

knowledge immigrants to accommodate company growth and to ensure a balanced team in terms of experience. Similar to the results for the refugees, the findings are categorized in terms of employment (EF01), personal development and self-efficacy (EF02), social (EF03), and harmful (EF04). The results of Developer01 can be found in Table 11 and those of Developer02 in Table 12.

Table 11: Results Developer01

Topic	Results from Developer01
Background	Developer01 was born in Russia and finished general education there. Despite not having finished higher education he experienced no difficulty finding employment. He worked in Russia for 15 years as a voice engineer, which is a role responsible for the design of telecommunications software. He is currently employed at SoftwareComp02 in the Netherlands also as a voice engineer. He's in charge of configuring the equipment, ensuring that all devices work correctly, and creating new systems. He has been working at SoftwareComp02 one year and four months.
Transition	<b>Reason for coming to the Netherlands.</b> Developer01 mentions that he has always wanted to relocate. Additionally, he mentions that he wants to work with his favorite technologies, which he can do here. The fact that he earns more money is a minor reason. <b>Finding a place to live.</b> Finding a place to live was facilitated by SoftwareComp02. <b>Learning Dutch.</b> His wife takes courses because she is good with education, he himself tries to watch Dutch videos or read Dutch books. He wants to learn Dutch because he feels it is only polite to speak to local people in their language.
Employment (EF01)	Developer01 did not wish to mention his income. However, he did mention that he earns more money, but that because of the higher cost in the Netherlands, he cannot necessarily spend more.
Personal development and self-efficacy (EF02)	Developer01 mentions that at his current workplace he can do more while experiencing less stress, which he attributes to the self-organizing approach to work. Additionally, he mentions that work is more challenging, which makes him feel more confident. He has received different types of training, which he experienced as interesting.
Social (EF03)	Developer01 has a wife who went with him to the Netherlands. She was a doctor in Russia, however she finds it difficult to find work in the Netherlands, because possession of the Dutch language is a required. His relations with his neighbours are good, he describes them as friendly and easy to communicate with. Integration at his workplace was described as not difficult, although the way of working, which is based on the principle of self-organising, took time to get used to.
Harmful (EF04)	No harmful effects were mentioned.

Table 12: Results Developer02

Topic	Results from Developer02
Background	Developer02 was born in Russia. He attended university, but did not finish it because he did not get the impression he could learn anything from it that he could not learn at work. Despite this, he experienced no difficulty finding employment in Russia. He has eight years of experience as a software developer. He currently works at SoftwareComp02 in a similar role and has been working there for three months. He describes improving microflows and making them more structured as additional tasks.
Transition	<b>Reason for coming to the Netherlands.</b> Developer02 felt he could no longer grow professionally in Russia, and therefore he decided to work abroad. <b>Finding a place to live</b> Finding a place to live was facilitated by SoftwareComp02. The process, which at the time of the interview was still ongoing, did not go smoothly however. Developer02 blames the government for this because of all the regulations and documents that he has to provide in Dutch. For example, knowledge immigrants in the Netherlands receive tax benefits, however at the time of the interview he still did not receive these tax benefits. <b>Learning Dutch.</b> He plans to but he currently has no money for it.
Employment (EF01)	Developer02 mentions that he currently earns more money, but because his wife is now unemployed and because he is not yet receiving the tax benefits, his income is lower than in Russia. Additionally, he mentions that the cost of living in the Netherlands is higher, and therefore he can spend less than in Russia.
Personal development and self-efficacy (EF02)	Developer02 works in a lower position than in Russia, where he was a team lead. However, he mentions that he has to work one day less and that his work is still challenging, albeit in a different way. He concludes that he finds his current job more comfortable.
Social (EF03)	Developer02 has a wife who came with him to the Netherlands. His wife was a manager in Russia, but can not do her work here in the Netherlands because she neither knows Dutch or the Dutch culture, the latter she believes is important in order to be able to manage. This saddens her deeply because work was an important aspect of her life in Russia. His parents do not understand his move to the Netherlands and his desire to earn more money, however Developer02 believes they will understand over time. He does not have friends her in the Netherlands and finds it difficult to make them, which deeply saddens him.
Harmful (EF04)	Developer02 believes his English is not good enough yet to be able to communicate with his co-workers, which negatively impacts his self-efficacy. Additionally, the difficulties experienced during the process of applying for the tax ruling are a source of stress. His inability to make friends here in the Netherlands saddens him deeply.

## 5.4 Analysis of interviews with knowledge immigrants

The focus of these interviews was on the efficacy of the employment in the Netherlands on knowledge immigrants. As such, the four identified categories from section 4 were used during the interview: employment (EF01), personal development and self-efficacy (EF02), social (EF03), and harmful (EF04). However, an important limitation of these interviews is that these knowledge immigrants do not fit the definition of marginalized people used in this thesis: disadvantaged people with few opportunities for employment [2]. This is because it turned out that these knowledge immigrants do not have difficulty finding employment, in fact both Developer01 and Developer02 mentioned that finding work was easy. However, they can be considered disadvantaged in the sense that they have come to a foreign country for work and have to start their lives anew. For this reason the results of the interviews are still presented, but not analyzed by relating them to the findings from the literature review.

One interesting finding from these interviews is that, whereas the knowledge immigrants do not fully fit the label of marginalized people, their partners do. The wives of both Developer01 and Developer02 have come to the Netherlands because their husbands have come to work there. However, while these wives enjoyed successful careers in their country of origin, they are unable to find employment in the Netherlands because they do not speak the language and, in the case of the wife of Developer02, do not know the Dutch culture. This suggests that policies should be implemented to support the livelihood of the partners of knowledge immigrants.

## 6 Corporate social responsibility reporting of companies

In this section the results from the analysis of company's CSR reporting are presented. The results are categorized for each topic of the social module. First, a definition of the topic is given, then a list of methods with explanations which companies have used to implement that topic. In a final subsection the results are analyzed.

### 6.1 Results of companies' corporate social responsibility reporting

The discovered methods are categorized in nine topics. Below follows an explanation of these nine topics and the methods which were identified in companies' CSR reporting. Topics are labelled with their original numeric code from the GRI standards, for example 401 and 402, whereas the methods have an original label which attaches a letter to the numeric code of the topic they belong to, for example 401-a and 401-b. Additionally, the results are summarized in Table 13, Table 14, Table 15, and Table 16, which also have an additional column showing the number of companies in which a particular method was found.

With regards to referencing, the following must be said. First, in Appendix B an overview can be found of all twenty companies with a link to their GRI index. Only information in these links was used. Second, the companies which report on a method, and thus the sources of the information provided in the textual explanation of these methods, can be found in Table 13, Table 14, Table 15, and Table 16. Finally, if a piece of information relates specifically to one company, then the name of this company is mentioned, and always this information was collected from the GRI index. For example, the textual explanation of career development coaching (404-a) is based on the fourteen companies as mentioned in Table 13, links to the CSR information of these fourteen companies are found in Appendix B, and the mentions of IBM and Toshiba are also based on the CSR information as found in Appendix B. The decision was made to organize referencing in this way, to preserve the readability and understandability of the thesis.

**Employment (401):** the ways in which an organization hires, recruits, and retains employees, including the working conditions.

- **Provide benefits (401-a):** employment extras. Examples are health care, daycare, fitness facilities, retirement plans, stock equity plans,



Table 13: Company CSR report results part 1

<b>Topic</b>	<b>Method</b>	<b>Explanation</b>	<b>Sources</b>
Employment (401)	Provide benefits (401-a)	Employment extras such as medical care.	14 (Samsung, Microsoft, Huawei, IBM, Dell, Sony, Intel, HP, Cisco, Lenovo, Oracle, Canon, Toshiba, TSMC)
Labour management relations (402)	Grievance system (402-a)	A method that allows employees to file a complaint.	13 (Samsung, Microsoft, Huawei, IBM, Sony, Panasonic, LG Electronics, HP, Lenovo, Pegatron, Canon, Toshiba, TSMC)
	Labour council and special committees (402-b)	Work council which holds interviews and discussions with employees on issues such as wages, labour conditions, and welfare.	5 (Samsung, LG Electronics, Mitsubishi Electronics, Canon, Toshiba)
	Policy broadcast (402-c)	Meetings during which management communicates management policies to employees to improve their understanding thereof.	3 (Sony, LG Electronics, Lenovo)
	Survey (402-d)	A survey which inquires about employee confidence in management.	7 (Samsung, Microsoft, Dell, Sony, Intel, HP, Lenovo)
Training and education (404)	Career development coaching (404-a)	Assistance with preparing employees for their future career.	14 (Microsoft, IBM, Dell, Sony, Panasonic, HP, Cisco, Mitsubishi Electronics, Pegatron, Oracle, Fujitsu, Canon, Toshiba, TSMC)
	Training (404-b)	Improving the skill set of employees.	18 (Huawei, IBM, Dell, Sony, Panasonic, Intel, LG Electronics, HP, Cisco, Lenovo, Mitsubishi Electronics, Pegatron, Oracle, Fujitsu, Accenture, Canon, Toshiba, TSMC)

insurance, and relocation assistance.

Table 14: Company CSR report results part 2

Topic	Method	Explanation	Sources
Occupational health and safety (403)	Accident risk management (403-a)	The identification, evaluation, monitoring, control, and prevention of risks that could endanger the safety of employees.	14 (Samsung, Microsoft, IBM, Sony, LG Electronics, HP, Cisco, Lenovo, Mitsubishi Electronics, Pegatron, Accenture, Canon, Toshiba, TSMC)
	Safety committees (403-b)	Special committees that typically functions as a bridge between management and employees with regards to health and safety issues.	7 (IBM, Sony, Lenovo, Oracle, Fujitsu, Toshiba, TSMC)
	Safety education (403-c)	Education pertaining to employee safety issues.	16 (Samsung, Microsoft, Sony, Panasonic, Intel, LG Electronics, Cisco, Lenovo, Mitsubishi Electronics, Pegatron, Oracle, Fujitsu, Accenture, Canon, Toshiba, TSMC)
	Health promotion (403-d)	Efforts to promote health awareness and a healthy lifestyle.	14 (Samsung, Microsoft, Huawei, Sony, Panasonic, Intel, Lenovo, Mitsubishi Electronics, Pegatron, Fujitsu, Accenture, Canon, Toshiba, TSMC)
Diversity and equal opportunity (405)	Diversity hiring and training initiatives (405-a)	The ways in which an organization actively attempts to increase the diversity of her workforce.	9 (Microsoft, IBM, HP, Cisco, Mitsubishi Electronics, Pegatron, Fujitsu, Accenture, Toshiba)
	Diversity awareness initiatives (405-b)	Initiatives that serve to promote awareness for diversity indicators.	11 (Samsung, Dell, Sony, Intel, Cisco, Lenovo, Mitsubishi Electronics, Fujitsu, Accenture, Canon, Toshiba)
	Representational groups (405-c)	Networking groups that focus on a diversity indicator.	6 (Dell, Intel, HP, Cisco, Oracle, Fujitsu)

- **Hiring, recruiting, and retaining:** other material topics are used to describe the process of hiring, recruiting, and retaining employees.

**labour management relations (402):** relates to how organizations

Table 15: Company CSR report results part 3

Topic	Method	Explanation	Sources
Human rights assessment (412)	Impact and risk analysis (412-a)	Analyzing the risks that could negatively affect compliance with human rights and the impact thereof.	10 (Samsung, Microsoft, IBM, Sony, Panasonic, LG Electronics, Lenovo, Mitsubishi Electronics, Toshiba, TSMC)
	Human rights committee (412-b)	Special committees that typically functions as a bridge between management and employees with regards to human rights issues.	6 (Intel, HP, Cisco, Fujitsu, Toshiba, TSMC)
	Human rights training (412-c)	Training for employees on human rights.	10 (Sony, Panasonic, Cisco, Lenovo, Mitsubishi Electronics Fujitsu, Accenture, Canon, Toshiba, TSMC)
Local communities (413)	Investing in communities (413-a)	The ways in which a company can invest socioeconomically in a local community.	17 (Samsung, Microsoft, Huawei, Dell, Panasonic, LG Electronics, HP, Cisco, Lenovo, Mitsubishi Electronics, Pegatron, Oracle, Fujitsu, Accenture, Canon, Toshiba, TSMC)
	Incentivize employee volunteering (413-b)	Efforts made to stimulate employee volunteering and donating.	9 (Sony, Panasonic, Intel, LG Electronics, HP, Cisco, Lenovo, Oracle, Accenture)
	Help people prepare for their future (413-c)	Investments to facilitate education of youth.	15 (Samsung, Microsoft, Huawei, IBM, Dell, Sony, Intel, LG Electronics, HP, Cisco, Oracle, Fujitsu, Accenture, Canon, TSMC)

communicate and consult with employees and representatives.

- **Grievance system (402-a):** a method that allows employees to file a complaint. Complaints can be regarding a wide variety of issues, for example discrimination (see 405), human rights violation (see 412), and compliance (see 419). If law allows or demands it, then the grievance system can be anonymous. Mentioned media to file complaints can be offline, online, a hotline, e-mail, and a support desk.

Table 16: Company CSR report results part 4

<b>Topic</b>	<b>Method</b>	<b>Explanation</b>	<b>Sources</b>
Supplier social assessment (414)	Supplier selection (414-a)	The screening of suppliers to ensure that a certain level of compliance with human rights and possibly other CSR capabilities is met.	13 (Samsung, Microsoft, Huawei, IBM, Panasonic, Intel, Cisco, Mitsubishi Electronics, Pegatron, Oracle, Canon, Toshiba, TSMC)
	Supplier code of conduct (414-b)	Forcing suppliers to sign and follow a code of conduct.	16 (Samsung, Microsoft, IBM, Dell, Sony, Panasonic, Intel, LG Electronics, HP, Cisco, Lenovo, Mitsubishi Electronics, Fujitsu, Accenture, Canon, TSMC)
	Continued supplier evaluation (414-c)	The auditing of suppliers to determine their adherence to human rights and the code of conduct.	19 (Samsung, Microsoft, Huawei, IBM, Dell, Sony, Panasonic, Intel, LG Electronics, HP, Cisco, Lenovo, Mitsubishi Electronics, Pegatron, Fujitsu, Accenture, Canon, Toshiba, TSMC)
	Assist suppliers resolve issues (414-d)	Provide assistance with solving any issues that arise from an audit.	6 (Huawei, Dell, Intel, Cisco, Toshiba, TSMC)
	Foster supplier CSR capabilities (414-e)	Collaborate with suppliers to improve their corporate social responsibility capabilities.	4 (Intel, HP, Toshiba, TSMC)
Socioeconomic compliance (419)	Compliance committee (419-a)	Committee that promotes and enforces compliance.	8 (Samsung, Panasonic, LG Electronics, HP, Mitsubishi Electronics, Canon, Toshiba, TSMC)
	Compliance management system (419-b)	A management system that serves to minimize risks related to compliance.	8 (Samsung, Sony, Panasonic, LG Electronics, HP, Canon, Toshiba, TSMC)
	Compliance training (419-c)	Training employees so that they know how to be compliant.	8 (Microsoft, IBM, Sony, LG Electronics, HP, Accenture, Canon, Toshiba)

One example is Microsoft, who explicitly states that retaliation against

employees who file a complaint is forbidden. Another example is Samsung, who has implemented a deadline system for handling complaints.

- **labour council and special committees (402-b)**: work council which holds interviews and discussions with employees on issues such as wages, labour conditions, and welfare. Canon ensures that discussions are held whenever policies that affect working conditions are to be implemented.
- **Policy broadcasts (402-c)**: meetings during which management communicates management policies to employees to improve their understanding thereof. The level of interaction varies.
- **Survey (402-d)**: a survey which inquires about employee confidence in management.
- **Other**: various interaction mechanisms with a low frequency of occurrence. For example, Sony has an online blog that allows management and employees to share opinion and reply, Intel has an open forum with executives, Pegatron has a CEO coffee meeting as well as a suggestion box.
- **Engagement with representational groups**: see 405-c for an explanation of these representational groups.

**Occupational health and safety (403)**: the company's efforts to promote a healthy lifestyle of its employees and to safeguard their safety.

- **Accident risk management (403-a)**: the identification, evaluation, monitoring, control, and prevention of risks that could endanger the safety of employees. For example, IBM has a management system that contains requirements on how to deal with safety risks, and tracks whether or not those requirements are being met. There are a variety of methods to identify, evaluate, and monitor risks: internal audits, third-party audits, and professional self-assessments. Sharing safe work practices could help prevent safety risks.
- **Safety committees (403-b)**: special committees that typically function as a bridge between management and employees with regards to health and safety issues. For example, Oracle has a safety committee that assists in identifying and controlling workplace hazards, and IBM has a safety committee that reviews the investigation reports of safety risks.

- **Safety education (403-c):** education pertaining to employee safety issues. For example emergency drills, first aid training, risk simulations, training on how to handle machinery or chemicals, safety awareness course, and workplace manager training.
- **Health promotion (403-d):** efforts to promote health awareness and a healthy lifestyle. For example health check-ups, health centers, fitness facilities, health coaching, health campaigns, and a budget to spend on physical and emotional improvement activities.

**Training and education (404):** the training of employees to improve their current work skills as well as to make their skill set future proof, and the guidance of employees with planning their future career path.

- **Career development coaching (404-a):** assistance with preparing employees for their future career. For example, IBM has a tool that recommends how to grow skills, which stretch assignment to take, and which future job roles could be considered. Another example is Toshiba, who has a career development system which asks employees for their long-term career development plans and mid-term goals for skill building. In addition to career development systems, networking opportunities, one-on-one meetings with mentors, and frequent promotion opportunities are mentioned.
- **Training (404-b):** improving the skill set of employees. Many different methods are mentioned, namely Massive Open Online Courses, Small Private Online Courses, online training, seminars, on-the-job training, and external courses. The content of the training also varies, namely new employee orientation, company culture, company core values, code of conducts, core competency skills, management skills, supply chain CSR capabilities, compliance, and human rights. For example, Accenture explicitly mentions reskilling or upskilling roles that risk becoming redundant.

**Diversity and equal opportunity (405):** the opportunities and barriers for equality in terms of diversity indicators such as gender and race.

- **Diversity hiring and training initiatives (405-a):** the ways in which an organization actively attempts to increase the diversity of her workforce. For example, Cisco has an inclusive talent acquisition program, which includes measures such as unbiased job posting and building search capabilities of recruiters. Another often mentioned

method is a scholarship for underrepresented groups, such as racial minorities or disabled people.

- **Diversity awareness initiatives (405-b):** initiatives that serve to promote awareness for diversity indicators. Examples are days dedicated to such an indicator, diversity weeks, diversity training, shared interviews, and seminars. Dell for example has a program that gives leaders a judgement-free chance to discuss diversity topics.
- **Representational groups (405-c):** networking groups that focus on a diversity indicator. Examples of such groups are ones that represent Asian employees, female employees, or environmentally motivated employees.
- **Grievance system.** See 402.

**Human rights assessment (412):** the safeguarding of human rights within an organization and her interactions with third parties.

- **Risk management (412-a):** analyzing the risks that could negatively affect compliance with human rights and the impact thereof. For example, Panasonic has a management system that consists of self-assessment checklists for identifying risks and their impacts, as well as corrective actions that can be undertaken. Companies could also hire independent organizations to perform a human rights audit.
- **Human rights committee(412-b):** special committees that typically functions as a bridge between management and employees with regards to human rights issues. They can help the management of human rights risks, act as a champion for human rights, review and communicate human rights policy, and promote human rights awareness.
- **Human rights training (412-c):** training for employees on human rights. For example, Mitsubishi has an educational program on the principles of basic human rights.
- **Grievance system:** see 402.

**Local communities (413):** the ways in which a company affects the communities in which it operates.

- **Investing in communities (413-a):** the ways in which a company can invest socioeconomically in a local community. Examples are Microsoft who invest in affordable broadband access and Lenovo who invest to increase access to technology. Companies also provide pro bono services (e.g. legal, consultancy services) to educational organizations, non-profit organizations, and non-governmental organizations and disaster relief in the case of environmental disasters.
- **Incentivize employee volunteering (413-b):** efforts made to stimulate employee volunteering and donating. For example, Sony has a volunteering program that seeks to determine volunteering opportunities based on local needs to ensure continued employee interest and volunteering. Another example is Intel, who, in addition to a similar program like Sony, also offer small grants for employees who have their own volunteering initiatives. A third example is Panasonic, who has a workshop in which issues in developing countries are discussed and a solution is proposed by employees. Besides the aforementioned, companies allow employees to take up their holidays for volunteering or provide paid leave for volunteering work. In addition to volunteering, several companies utilize donation matching to motivate employees to donate, which means companies donate the same amount, usually with an upper limit, as the employee in question.
- **Help people prepare for their future (413-c):** investments to facilitate education, mostly of youth. Mentioned examples are mentorships, internships, traineeships, or scholarships. investments in computer science programs, youth learning programs, and a free on-line skill academy.

**Supplier social assessment (414):** efforts undertaken to ensure that human rights are respected throughout the supply chain.

- **Supplier selection (414-a):** the screening of suppliers to ensure that a certain level of compliance with human rights and possibly other CSR capabilities is met.
- **Supplier code of conduct (414-b):** forcing suppliers to sign and follow a code of conduct. Some companies expect the supplier to follow the code of conduct as created by the Responsible Business Alliance, which is an alliance of many companies that wish to promote CSR in supply chains.



- **Continued supplier evaluation (414-c):** the auditing of suppliers to determine their adherence to human rights and the code of conduct. For example, Samsung evaluates suppliers on a set of criteria, including social aspects, and provide incentives to high performers. The auditing can also be done with a selection of suppliers, which Mitsubishi Electronics for example does by auditing the top 80% in terms of purchasing. Based on the results, companies can force the suppliers to take corrective action. Other methods of evaluation are self-assessments, a management system that keeps track of performance, and scorecards.
- **Assist suppliers resolve issues (4014-d):** provide assistance with solving any issues that arise from an audit. For example, Huawei has a method to help correct the issue and then to take preventive measures.
- **Foster supplier CSR capabilities (414-e):** collaborate with suppliers to improve their corporate social responsibility capabilities. Mentioned methods are online resources, face-to-face-supplier engagement, training, and workshops.

**Socioeconomic compliance (419):** compliance with laws and regulations.

- **Compliance committee (419-a):** committee that promotes and enforces compliance.
- **Compliance management systems (419-b):** a management system that serves to minimize risks related to compliance. An often mentioned component is a whistleblowing element. Additionally, the management system could disperse education information on compliance.
- **Compliance training (419-c):** training employees so that they know how to be compliant. For example, Accenture has basic compliance training for all employees, with additional training for higher-risk roles.

The remaining topics were excluded: non-discrimination (406), freedom of association and collective bargaining (407), child labour (408), forced or compulsory labour (409), security practices (410), and rights of indigenous people (411). These topics consider a human right, or in the case of topic 410 the training of human rights to security personnel, and were therefore not considered separately from topic 412, which considers the management

of human rights. As explained in subsection 2.4, topics 415-418 are also excluded, because these topics focus on lobbying or customers.

Finally, to put in perspective how a company could approach a topic in a holistic way, instead of just mentioning the separate methods, a short implementation scenario is given for each topic on one company. See Table 17 and Table 18 for these company implementation scenarios.

## **6.2 Analysis of company’s corporate social responsibility reporting**

In total, twenty-eight methods have been identified and have been categorized in nine topics. The number of companies by which a topic has been reported can be found in Figure 2. As can be seen, each topics has been reported on by at least 60% of the companies. The topics supplier social assessment (414) and local communities (413) are reported on most, in fact by all companies. The topics socioeconomic compliance (419) and employment (401) are reported on the least, namely by twelve and fourteen companies respectively. However, it should be noted that employment (401) encompasses methods that were categorized under other topics, such as diversity hiring and training initiatives (405-a), meaning that the number of companies that reported on a given topic is not a reliable metric for employment (401).

The six methods that have been reported on the most by companies can be found in Figure 3. These six methods have been reported on by at least 75% of the companies, and are as follows: help people prepare for their future (413-c), safety education (403-c), supplier code of conduct (414-b), investing in communities (413-a), training (404-b), and continued supplier evaluation (414-c). The six methods that have been reported on the least by companies can be found in Figure 4. These six methods have been reported on by 15-30% of the companies, and are as follows: policy broadcast (402-c), foster supplier CSR capabilities (414-e), labour council and special committees (402-b), representational groups (405-c), human rights committee (412-b), assist suppliers resolve issues (414-d). This also means that each method has been reported on by at least 15% of the companies. It can be argued that methods with higher reporting frequency are more viable when one assumes higher reporting frequency indicates that a method is repeatable, i.e. that the benefits a company experiences from following a method can be replicated for other companies as well [26]. However, methods with a lower reporting frequency should not be disregarded. Instead, more research should be performed on the effect of the methods and the circumstances

Table 17: Company CSR implementation scenarios part 1

<b>Topic</b>	<b>Company implementation scenario</b>
Labour management relations (402)	Sony believes communication channels between management and employees can create value. To allow for direct interaction between employees and top management, Sony has what they call informal town hall meetings, which allow employees to gain an improved understanding of the management policies, and allow management to incorporate the opinions of employees in their decision making. Additionally, Sony holds an annual survey to gather the opinions of its employees on the company. Finally, Sony has an ethics hot-line for when employees wish to report on breaches of code of conducts or laws.
Occupational health and safety (403)	Sony has an Occupational Health and Safety (OHS) management system, which is intended to ensure compliance with OHS laws and an international OHS standard. Additionally, the management system tracks progress on self-determined OHS goals. Globally, Sony has a methodology for risk assessments that regional offices can use and trains auditors so that they can reduce risks on site. Reporting on regional offices differ. For example, in Japan, Sony mentions having a OHS committee that creates business site specific policies, whereas for Europe several different initiatives are reported. These are an OHS program consisting of a risk assessment, obligatory OHS training, and review of accident, health promotion activities, and mental health activities.
Training and education (404)	Pegatron trains her employees using the following four pillars: professional training, competency training, self-development, and on-the-job training. Professional training seeks to enhance knowledge and skills through training programs, such as special skill training or overseas training. Competency training has as purpose to prepare employees for their future careers, and includes training such as management training or core competency training. Self-development is voluntary training encouraged to stimulate a proactive learning attitude in employees, and includes training such as business English and a digital library as facility. Finally, on-the-job training ensures employees improve on their work skills, for example through job rotation or by assigning mentors.
Diversity and equal opportunity (405)	Intel has thirty-three representational groups that in total provide network opportunities to more than 22.000 of its employees. They also have what are called leadership councils, which serve to support the representational groups and stimulate their members to network with each other. Additionally, Intel has a special program to train managers on diversity, so that team collaboration feels more inclusive to the diversity indicators and hiring occurs in an unbiased manner. In order to further support and retain a diverse workforce, they have a support program for employees that wish to leave, so that alternative solutions while staying at Intel can be discussed.

leading to a successful application of said method. This is further discussed in subsection 7.2.

Table 18: Company CSR implementation scenarios part 2

<b>Topic</b>	<b>Company implementation scenario</b>
Human rights assessment (412)	Toshiba has a policy in which it declares respect for human rights. In order to enforce this policy, it has created a framework consisting of: a human rights committee, human rights risk management, and human rights training. The human rights committee has as tasks the promotion of human rights awareness, the enforcement of human rights, and the design of a training framework. The human rights risk management consists of three steps, namely identifying the risks, evaluating the impact of those risks based on the probability, effect, and relevance to the company, and thirdly by assessing at which steps in the value chain these risks can occur. Finally, the human rights training consists of the essential human rights topics so that all employees have an understanding of the basic principles of human rights, which are taught in the form of lectures, seminars, and workshops.
Local communities (413)	Cisco’s efforts to improve local communities can be broken down in employee volunteering, social investments, and building ICT skills and entrepreneurship. To incentivize employee volunteering, Cisco has several Cisco Citizen Networks located around the world, which are tasked with building relationships with local non-profit and non-governmental organizations as well as with setting up volunteering projects. Their Time2Give program allows employees to take up to five days of paid leave to volunteer and their donation matching program matches employee donations up to one thousand dollars as well as pays ten dollars per hour volunteered to the organizations at which the employee volunteers. According to Cisco, employees who volunteer are more likely to stay at Cisco and are more likely to be promoted. Cisco’s social investments are focused on socioeconomic research, disaster relief, educational opportunity, and economic empowerment. To build ICT skills and entrepreneurship, Cisco has their Cisco Networking Academy, which offers students an online interactive curriculum on networking, security, and emerging technologies, as well as simulation and programming environments and physical and virtual lab equipment.
Supplier social assessment (414)	HP, as one of the founding members of the Responsible Business Alliance (RBA), values accountability and transparency in her supply chain. HP has put in place several methods to evaluate supplier adherence to social standards, namely audits, assessments that go deeper into issue that arise from audits, KPIs, environmental engagement, and a sustainability scorecard. Additionally, HP provides assistance with building CSR capabilities of suppliers in several ways, for example training on how to comply with regulations and training to empower female workers.
Socioeconomic compliance (419)	TSMC has an ethics code, which includes compliance, and has set up an ethics committee to promote, enforce, and review it. Additionally, TSMC has multiples initiatives that serve to raise awareness of compliance and to train employees in being compliant. For example posters, internal webpages, and an annual training.

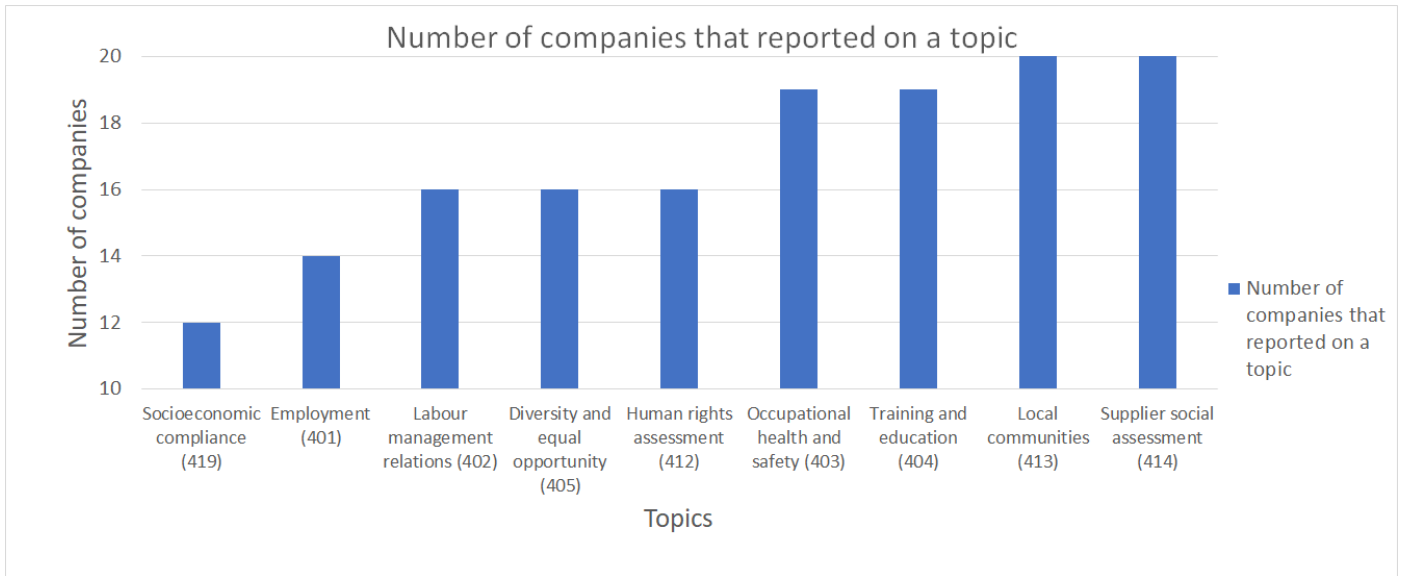


Figure 2: Number of companies that reported on a topic

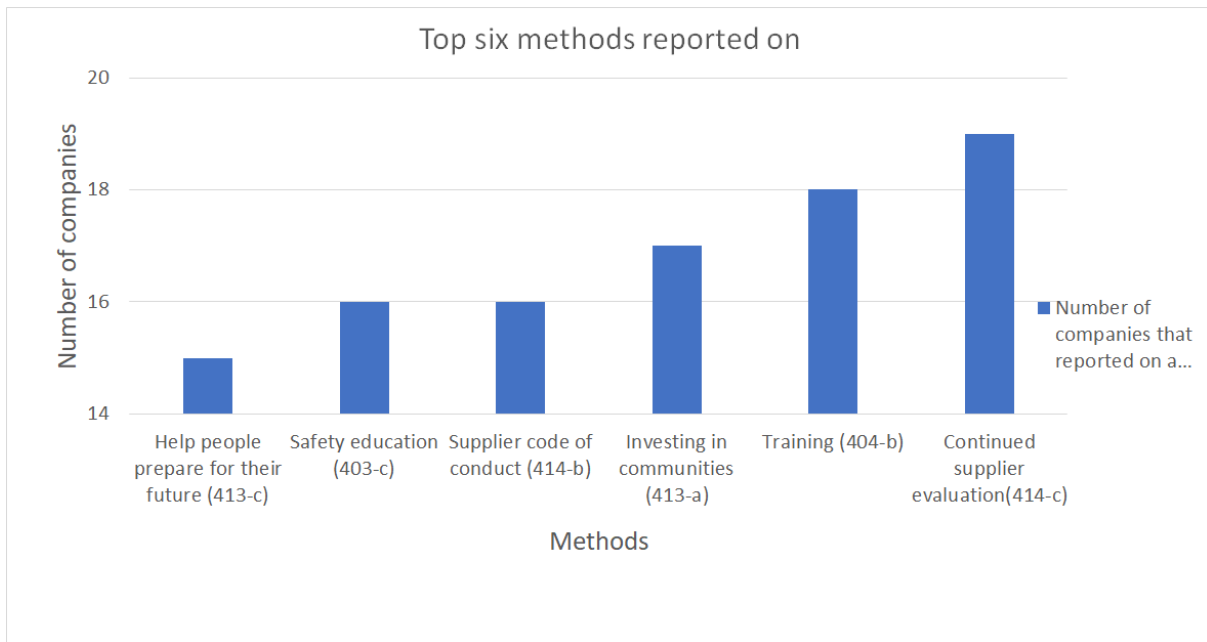


Figure 3: Top six methods reported on

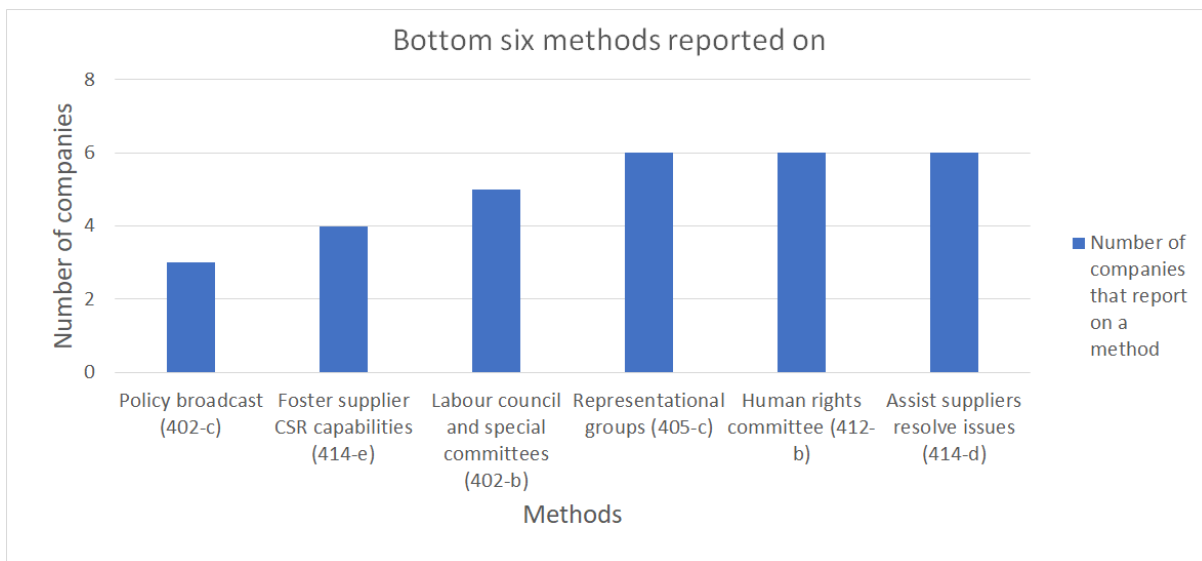


Figure 4: Bottom six methods reported on

Because companies use these topics and methods to incorporate CSR to improve the lives of their own employees, it is worth discussing how these topics and methods can be used by client organizations wishing to incorporate CSR to improve the lives of marginalized people. The term employees is henceforth used in this section to refer to marginalized people employed by outsourcing suppliers, unless mentioned otherwise.

Perhaps most relevant is supplier social assessment (414), because the outsourcing supplier is a type of supplier. Client organizations can select outsourcing suppliers based on their treatment of their employees (414-a), enforce a code of conduct through a contract (414-b), and determine adherence to this code of conduct through continued evaluation (414-c). Additionally, client organizations could actively assist outsourcing suppliers by fixing issues that may arise (414-d) or by building CSR capabilities (414-e).

To go beyond the enforcement of minimal working standards, client organizations can use methods from the following topics to add to the code of conduct (414-b) or to build supplier's CSR capabilities with (414-e). The client organizations can enforce the supplier organizations to provide benefits to their employees (401-a), to implement a grievance system (402-a), to set up a labour council consisting of employees (402-b), to inform employees of management policies and to interact with the employees (402-c), and to allow employees to voice their opinion on management (402-d). Client

organizations may also force outsourcing suppliers to take precautions for occupational health and safety (403), through accident risk management (403-a), safety committees (403-b), safety education (403-c), or the promotion of health topics (403-d). Furthermore, client organizations can ask of outsourcing suppliers to provide career development coaching (404-a) and skill training (404-b) to their employees. Additionally, client organizations can protect human rights by enforcing the outsourcing supplier to perform impact and risk analyses (412-a), to set up a human rights committee (412-b), and to provide training in human rights (412-c). Finally, client organizations may enforce regulations on diversity and equal opportunity, by ensuring that the outsourcing suppliers has diversity hiring and training initiatives (405-a), diversity awareness initiatives (405-b), and to set up representational groups (405-c).

Finally, in addition to improving the lives of marginalized people through the above mentioned methods, client organizations can also directly contribute to the community of marginalized people in the following ways. Client organizations can invest in the local communities (413-a), for example by improving the technological infrastructure; they can incentivize employee volunteering (413-b), for example by allowing employees to take time off to tackle volunteering projects in the community or by holding workshops to solve issues that the community faces; and they can help people prepare for their future (413-c), for example by offering scholarships or by facilitating education. Clients may also incorporate these methods in the code of conduct (414-b) or to build the CSR capabilities of the outsourcing supplier.

## 7 Discussion

In this section the results of this research are first related to the academic field in order to understand the value of the results. Then, the limitations of the method and the implications thereof for the generalizability of the results are discussed.

### 7.1 Academic contribution

Work is increasingly outsourced to marginalized people [1]. Literature postulates that this is a win-win situation for both marginalized people and for client organizations. For example, marginalized people can experience an increase in income [36, 20, 37, 18, 38, 19, 40] and client organizations can see a reduction in costs comparative to both traditional outsourcing and to outsourcing in western countries such as the US or the UK [8, 2, 1, 47, 48, 49]. Not surprisingly, CSR is becoming more important in outsourcing [15] and impact sourcing even accounted for 12% of the market in 2014 [1].

The increasing importance of CSR in outsourcing led to this research. The purpose of this thesis was to provide an overview of current literature on CSR in outsourcing and CSR methods that can be used in outsourcing, with the focus on how this can improve the lives of marginalized people employed by outsourcing suppliers while also being beneficial to companies. To achieve this, a literature study was conducted, interviews with marginalized people were held, and CSR reporting of large companies was analyzed.

The main value of this research therefore lies in the insight it has provided in the existing research on impact sourcing and ethical outsourcing, and also the directions for future research which are based on these findings, which are discussed in subsection 8.2. The literature review is more comprehensive and more systematically performed than the reviews of impact sourcing literature as identified in subsection 3.2 [2, 32, 15]. Of these three reviews of impact sourcing literature, the study by Carmel, Lacity, and Doty [2] also summarized literature on the efficacy for marginalized people and the benefits for client organizations. The research performed in this thesis has provided more proof and detail on the efficacy for marginalized people and the benefits for client organizations, and has identified that harmful effects on marginalized people can also exist (EF04).

Additionally, this research has provided a preliminary overview of methods that large technology companies use to implement CSR topics such as training and education (404) and supplier social assessment (414). As explained in subsection 3.1, the research in this thesis is similar to that of



Deroché and Penzenstadler [26], but with a sample of which the majority of companies are different. This research has identified similar methods, such as training (404-b) and incentivize employee volunteering (413-b), but has also identified new methods, such as a grievance system (402-a), safety committees (403-b), representational groups (405-c), and continued supplier evaluation (414-c).

## 7.2 Limitations

Several limitations can be identified for the literature review, interviews, and analysis of the CSR reporting of large companies.

Four limitations are discussed for the literature review. First, little research was found on ethical outsourcing. This means that it is difficult to draw conclusions on ethical outsourcing. A possible reason for this is that while not much research exists on ethical outsourcing, plenty of research exists on ethical sourcing. The reason ethical sourcing was excluded as a search term is because it also encompasses finding suppliers for goods, in which case sourcing relates more to procurement rather than outsourcing. Second, as explained in subsection 2.1, the terms microwork and fair trade software were excluded. The reasons stated were time limitations and little research respectively. However, this does limit the conclusiveness of the answer to the main research question, because not the entire scope of CSR in outsourcing was considered. Third, the literature study was performed by one researcher, which means that the application of inclusion and exclusion criteria and the coding of findings were applied and performed by one person. While thoroughness and objectivity were strived for, this does leave room for potential bias, mistakes, or misses of relevant findings. The fourth and final limitation is that certain studies were behind a paywall, and the inclusion and exclusion criteria could therefore not be applied to those studies, and relevant studies could therefore have been missed.

With regards to the interviews two important limitations are identified. First is the limited sample. Only three refugees and two knowledge immigrants were interviewed. This means that the generalizability of the results is severely limited. An attempt was made to mitigate this limitation by relating the results to the findings of the literature study, which identified results that could be better generalized than others. The second limitation is that of the usability of the results from the knowledge immigrants. As discussed in subsection 5.4, the knowledge immigrants do not fully fit the definition of marginalized people used in this thesis. To address this limitation, the decision was made to report on the findings, but to not include

the findings in the answer to the research question.

Finally, for the analysis of CSR reporting by large companies three limitations are discussed. The first two limitations are concerned with the source of the data, namely the CSR reports of companies. A CSR report is created by the company themselves. While a company can use a CSR report to inform their stakeholders about their intentions to do good for society, they can also use a CSR report to provide a biased explanation of an event or to distract away from unfavourable events [63]. There exists thus the limitation that the CSR reporting of companies may not reflect reality. Additionally, it cannot be assumed that if a company does not report on a topic, it does not practice that topic. Therefore, completeness of the CSR reporting is another limitation. The third and final limitation is that the analysis of the CSR reporting was performed by one researcher, which holds the same implications as the similar limitation for the literature study.

## 8 Conclusions

In this section the main findings of this research are summarized and an answer is given to the research question. Then, suggestions for future research are given.

### 8.1 Answer to the main research question

The main research question of this thesis is:

**RQ:** *How can clients successfully implement corporate social responsibility in their information technology outsourcing to improve the lives of marginalized people in a way that is beneficial to clients?*

To formulate an answer to the main research question, the sub research questions are answered, which collectively answer the research question.

**SRQ1:** *What is the efficacy of impact sourcing and ethical outsourcing for improving the lives of marginalized people?*

The efficacy of impact sourcing can be categorized in four ways, namely: employment (EF01), impact sourcing gives marginalized people an opportunity for employment and for receiving an income; personal development and self-efficacy (EF02), impact sourcing gives marginalized people an opportunity to develop themselves by gaining valuable work experience and learning

new skills; social (EF03), impact sourcing can positively impact the position of marginalized people within their family or community as well as give marginalized people an opportunity to build a social and professional network; and finally harmful (EF04), impact sourcing can also negatively affect marginalized people.

Interviews were held with refugees who are being trained to become software testers in order to understand the efficacy of this training and newfound employment on the refugees. The findings on efficacy from the literature review were used to relate the findings from the interviews to. While not all findings on EF01-EF04 were applicable to the refugees, the important conclusion drawn from the interviews is that they experienced the training and newfound employment as an improvement to their lives.

No research was found on ethical outsourcing that relates to efficacy. This means that no research was found on how ethical outsourcing affects the lives of marginalized people.

**SRQ2:** *What are the benefits and challenges of impact sourcing and ethical outsourcing for client organizations?*

Impact sourcing provides several benefits for client organizations: lower costs (IS-BEN01), compared to both traditional outsourcing and outsourcing in the US and the UK and due to several reasons such as cheaper labour and lower operating costs; lower employee attrition and turnover (IS-BEN02), for which a variety of reasons are cited, such as education opportunities and strong family and community ties; helps achieve CSR objectives and societal impact (IS-BEN03) by improving the lives of marginalized people and the communities they are a part of; and finally helps achieve growth strategies (IS-BEN04) due to a large, untapped labour pool. Additionally, quality of the products and services delivered through impact sourcing is of similar quality as that of traditional outsourcing. However, relatively less research exists on the benefits of impact sourcing when compared to efficacy and challenges. The third and fourth benefits (IS-BEN03 and IS-BEN04) especially need more research, whereas the cost advantages (IS-BEN01) deserve further validation and understanding.

In order to achieve these benefits of impact sourcing, client organizations have to overcome the following four challenges: labour force (IS-CHAL01), issues with the labour force range from skill, productivity, or poor human resource management; infrastructure (IS-CHAL02), several aspects of infrastructure may be insufficient, for example transportation infrastructure that is used by marginalized people to commute, or electricity and internet connectivity which is used for operations; political climate (IS-CHAL03), which

can both reduce, sustain, or worsen other challenges, or can incentivize or hinder impact sourcing through policies; and finally cultural differences (IS-CHAL04), which may lead to conflict.

Little research was found on ethical outsourcing. Two benefits and one challenge was found, although supported by few studies. The first benefit is that ethical outsourcing may protect the brand by eliminating negative working conditions, this positive brand image in turn may result in an improved customer's willingness to purchase. The second benefit is that ethical outsourcing may help facility stakeholder management, as an ethical treatment of employees is becoming more important for stakeholders. The challenge is that ethical outsourcing may decrease competitiveness if a client organization invests resources in building CSR capabilities or monitoring adherence to standards, and one of their competitors also uses that same outsourcing supplier and does not invest resources to achieve the same goal.

**SRQ3:** *What corporate social responsibility methods do information technology organizations implement in order to improve the lives of their employees?*

A total of twenty-eight methods were found which large information technology companies use to implement the following nine topics: employment (401), labour management relations (402), occupational health and safety (403), training and education (404), diversity and equal opportunity (405), human rights assessment (412), local communities (413), supplier social assessment (414), and socioeconomic compliance (419).

Examples of methods are continued supplier evaluation (414-c) and training (404-b), which are also the methods most frequently implemented by large information technology companies. The continued supplier evaluation (414-c) involves the auditing of suppliers to determine adherence to work or contractual standards and training (404-b) has as goal to improve the skill set of employees through a variety of ways and to make this skill set future proof.

## 8.2 Future research

Based on the results of this research, several future directions can be identified for future research. These directions are categorized by the approaches of incorporating CSR in outsourcing which are covered in this thesis.

- Impact sourcing. The results from the literature review can be used to frame directions for future research. More research is necessary

on the benefits of impact sourcing for client organizations, as these benefits are supported by relatively less studies than efficacy and challenges. In particular, more research is necessary on the costs of impact sourcing, the reasons that cause the reported lower costs, and the sustainability of these cost savings. Because cost savings is the most important reason for client organizations when picking an outsourcing supplier [8, 2, 3, 4], more evidence will help the business case of impact sourcing. Additionally, several benefits and challenges were identified which were supported by one to four studies, which warrant further investigation. These benefits are: helps achieve CSR objectives and societal impact (IS-BEN03), helps achieve growth strategies (IS-BEN04). provides access to new markets, negates offshoring challenges. And the challenges are: cultural differences (IS-CHAL04), business support, negotiations with ISSPs, and assessing standard compliance in supply chains.

- Ethical outsourcing. Because not much research was found on ethical outsourcing, related research fields such as ethical sourcing should be reviewed and analyzed to determine if the results in those fields are applicable in ethical outsourcing. Additionally, more research is necessary on the efficacy of ethical outsourcing for marginalized people and the benefits and challenges for client organizations. Similar to impact sourcing, the costs of ethical sourcing are of great interest.
- The CSR reporting of companies. This research has provided insight into which methods companies use to implement certain CSR topics, such as for the occupational health and safety topic (403). However, validation of these methods is important before practitioners can apply these methods. Potential metrics to analyze these methods on are the efficacy for marginalized people and the benefits and challenges for client organizations.
- Broadening the scope of this research. As was explained in subsection 2.1, the scope of the literature review was limited to impact sourcing and ethical outsourcing, and therefore excluded microwork and fair trade software. However, both are ways that incorporate CSR in outsourcing and the research fields of microwork and fair trade software therefore need to be reviewed in order to give a conclusive answer to the research question.

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## A Literature study information

In this appendix more information is given on the semi-systematic literature review performed in this study. Please refer to Table 1 for the protocol followed.

In Table 19 information can be found on the results from the queries. More specifically, the number of results returned, the number of results that passed the inclusion and exclusion criteria, the results of which are unique and not found in previous queries, the date on which the queries were performed, and the references to the unique results can be found in the table. There is one study that was used in the literature review, which did not originate from the literature review protocol, but instead was found through a study from query 1. This is the study by Begum (2016) [46].

Table 19: Query results

Query	# of results analyzed / # of total query results	# of result that passed inclusion criteria	# of unique passed results	Date performed	Results included
Query 1	297 / 297	29	29	21th of February 2019	[22, 52, 58, 51, 46, 8, 33, 2, 34, 35, 59, 53, 41, 3, 47, 54, 55, 37, 17, 18, 38, 39, 19, 40, 44, 42, 45, 43, 56, 57]
Query 2	250 / 250	12	5	9th of April 2019	[62, 60, 20, 5, 61]
Query 3	392/392	15	2	13th of May 2019	[48, 49]
Organizational reports	30/30	5	3	4th of June 2019	[50, 1, 36]

Coding of the results was performed manually using NVivo by one researcher. Initially, three nodes were used to which information was coded: efficacy, benefits, and challenges, which correspond with the SRQs. Subnodes of these three nodes were created to group related information to different studies. For example, a subnode of the benefits node was lower costs.

For each study in the literature review, the following information was documented in an Excel sheet: a numerical identification value, title, authors, date accessed (which may be different from the date at which the

query was performed), whether the study was included or excluded, whether the study was behind a paywall or not, exclusion or inclusion reason, and the study quality assessment (if it was included). There is too much information to present this information or an excerpt thereof in a coherent way. A total of 264 studies were behind a paywall, but this number does not account for possible duplicates between the different queries. Of the studies that were accessible, studies that did not meet the inclusion criteria and/or met the exclusion criteria were excluded. Additional reasons for exclusion are: the result was a duplicate in relation to other queries, the study was an alternative, older version of a different study (for example a thesis based on which a paper was written), the study was in a language other than English or Dutch, or the method was absent or unclear.

Below are two tables, one in which the count of the method of publications is given Table 20, and another in which the count of the stakeholder focus is given Table 21. Eight studies focused on both marginalized people and client organizations. Studies that did not necessarily focus on client organizations, but instead focused on outsourcing attractiveness for one country, were included in the count of client organizations, because these studies had information relevant for the challenges for client organizations.

Table 20: Publication method of the studies

<b>Method of publication</b>	<b>Count</b>
Journal	16
Conference	2
Book	1
Part of a book collection	9
Thesis or PhD	3
Organizational report	9

Table 21: Stakeholder focus of the studies

<b>Stakeholder focus</b>	<b>Count</b>
Marginalized people	21
Client organizations	28 (of which country analyses: 7)

## **B Company reports**

See Table 22 and Table 23 for an overview of the companies of which sustainability reporting was analyzed. The following companies were not included despite being on a higher ranking in the Fortune 500 Global list. Apple, Alphabet (Google), Facebook, Honeywell International, Alibaba Group Holding, and Midea were excluded because these companies do not follow the GRI standards. Hitachi and JD.com were excluded because the GRI index did not provide sufficient information. Foxconn and Quanta Computer were excluded because they used an old GRI standard.

Additionally, a link to their website and to the source of the GRI index is given, as well as the year of which the CSR information was analyzed. For two companies, the GRI index consulted is no longer accessible. For one of these companies a downloaded version is in possession of the researchers.

Table 22: Companies part 1

Number	Company name	Website URL	Link to GRI index	Year of publication
1	Samsung Electronics	<a href="https://www.samsung.com/us/">https://www.samsung.com/us/</a>	<a href="http://www.samsungengineering.com/sustainability/overview/common/suView">http://www.samsungengineering.com/sustainability/overview/common/suView</a> (in CSR report)	2018
2	Microsoft	<a href="https://www.microsoft.com/en-us/">https://www.microsoft.com/en-us/</a>	<a href="https://www.microsoft.com/en-us/corporate-responsibility/gri-index">https://www.microsoft.com/en-us/corporate-responsibility/gri-index</a>	2018
3	Huawei	<a href="https://www.huawei.com/en/">https://www.huawei.com/en/</a>	<a href="https://www.huawei.com/en/about-huawei/sustainability/sustainability-report">https://www.huawei.com/en/about-huawei/sustainability/sustainability-report</a> (in CSR report)	2017
4	IBM	<a href="https://www.ibm.com/us-en/">https://www.ibm.com/us-en/</a>	<a href="https://www.ibm.com/ibm/responsibility/reports/gri/gri.html">https://www.ibm.com/ibm/responsibility/reports/gri/gri.html</a>	2018
5	Dell	<a href="https://www.dell.com/en-us">https://www.dell.com/en-us</a>	<a href="http://i.dell.com/sites/doccontent/corporate/corp-comm/en/Documents/dell-gri-18.pdf">http://i.dell.com/sites/doccontent/corporate/corp-comm/en/Documents/dell-gri-18.pdf</a>	2018
6	Sony	<a href="https://www.sony.net/">https://www.sony.net/</a>	<a href="https://www.sony.net/SonyInfo/csr_report/GRI/">https://www.sony.net/SonyInfo/csr_report/GRI/</a>	2018
7	Panasonic	<a href="https://www.panasonic.com/global/home.html">https://www.panasonic.com/global/home.html</a>	<a href="https://www.panasonic.com/global/corporate/sustainability/guideline.html">https://www.panasonic.com/global/corporate/sustainability/guideline.html</a>	2018
8	Intel	<a href="https://www.intel.com/content/www/us/en/homepage.html">https://www.intel.com/content/www/us/en/homepage.html</a>	<a href="https://www.intel.com/content/www/us/en/corporate-responsibility/csr-report-builder.html">https://www.intel.com/content/www/us/en/corporate-responsibility/csr-report-builder.html</a> Current version no longer appears to be available. A PDF of the GRI index is in possession of the researchers.	2018
9	LG Electronics	<a href="https://www.lg.com/global">https://www.lg.com/global</a>	<a href="https://www.lg.com/global/sustainability/communications/sustainability-reports">https://www.lg.com/global/sustainability/communications/sustainability-reports</a> (in CSR report)	2017-2018
10	HP	<a href="https://www8.hp.com/us/en/home.html">https://www8.hp.com/us/en/home.html</a>	<a href="http://www8.hp.com/h20195/v2/GetPDF.aspx/c05968415.pdf">http://www8.hp.com/h20195/v2/GetPDF.aspx/c05968415.pdf</a> (in CSR report)	2017

Table 23: Companies part 2

Number	Company name	Website URL	Link to GRI index	Year of publication
11	Cisco	<a href="https://www.cisco.com/c/en/us/index.html">https://www.cisco.com/c/en/us/index.html</a>	<a href="https://www.cisco.com/c/en/us/about/csr/csr-report.html">https://www.cisco.com/c/en/us/about/csr/csr-report.html</a> (in CSR report)	2018
12	Lenovo	<a href="https://www.lenovo.com/us/en">https://www.lenovo.com/us/en</a>	<a href="https://www.lenovo.com/us/en/social_responsibility/sustainability_reports/">https://www.lenovo.com/us/en/social_responsibility/sustainability_reports/</a> (in CSR report)	2017-2018
13	Mitsubishi Electric	<a href="https://www.mitsubishielectric.com/en/index.html">https://www.mitsubishielectric.com/en/index.html</a>	<a href="https://www.mitsubishielectric.com/en/sustainability/csr/guidelines/gri/index.html">https://www.mitsubishielectric.com/en/sustainability/csr/guidelines/gri/index.html</a> Current version no longer appears to be available. A PDF of the GRI index is not in possession of the researchers.	2018
14	Pegatron	<a href="http://www.pegatroncorp.com/">http://www.pegatroncorp.com/</a>	<a href="http://www.pegatroncorp.com/csr/view/id/5">http://www.pegatroncorp.com/csr/view/id/5</a> (in CSR report)	2017
15	Oracle	<a href="https://www.oracle.com/index.html">https://www.oracle.com/index.html</a>	<a href="https://www.oracle.com/corporate/citizenship/gri-index.html#material-topics">https://www.oracle.com/corporate/citizenship/gri-index.html#material-topics</a>	2018
16	Fujitsu	<a href="https://www.fujitsu.com/global/">https://www.fujitsu.com/global/</a>	<a href="https://www.fujitsu.com/global/about/csr/">https://www.fujitsu.com/global/about/csr/</a> (in CSR report)	2018
17	Accenture	<a href="https://www.accenture.com/us-en">https://www.accenture.com/us-en</a>	<a href="https://www.accenture.com/_acnmedia/PDF-97/Accenture-Global-Reporting-Initiative-Content-Index.pdf">https://www.accenture.com/_acnmedia/PDF-97/Accenture-Global-Reporting-Initiative-Content-Index.pdf</a>	2018
18	Canon	<a href="https://global.canon/en/">https://global.canon/en/</a>	<a href="https://global.canon/en/csr/search/gri.html">https://global.canon/en/csr/search/gri.html</a>	2018
19	Toshiba	<a href="http://www.toshiba.co.jp/worldwide/index.html">http://www.toshiba.co.jp/worldwide/index.html</a>	<a href="http://www.toshiba.co.jp/csr/en/report/download.htm">http://www.toshiba.co.jp/csr/en/report/download.htm</a> (in CSR report)	2018
20	Taiwan Semiconductor Manufacturing	<a href="https://www.tsmc.com/english/default.htm">https://www.tsmc.com/english/default.htm</a>	<a href="https://www.tsmc.com/csr/en/resources/GRI_index.html">https://www.tsmc.com/csr/en/resources/GRI_index.html</a>	2017