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Caroline Creven Fourrier

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Caroline Creven Fourrier

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Individual Offshoring as a new form of expatriation

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Abstract

Individual offshoring emerges as a new form of organizational-initiated expatriation which bridges self-initiated expatriation and international assignment.

The failure of international assignments to retain talented individuals (talent) and a growing international pressure on costs, leave no choice to companies but to dramatically reconsider how expatriation can develop talent globally in a different but still sustainable way.

However, this new form of expatriation resonates as a breach of the psychological contract. If talent no longer expect to remain in the same company for a large part of their career, they still hold an expectation that white collar activities associated with higher degrees (Bachelor, Master, PhD) would protect their jobs from moving abroad.

This thesis was a case study of a Swiss based company offshoring some of its global talent to lower cost locations. The purpose was to understand what factors talent consider in accepting to relocate to a lower cost location under a local contract.

The objective is to contribute to talent retention and sustained talent management while offshoring activities to lower cost countries.

The following research question has been answered by identifying factors positively and negatively influencing GTO (Global Talent Offshoring).

What factors influence global talent to accept individual offshoring?

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Considering that companies simultaneously strive for both access to highly qualified personal and a reduction of costs (Lewin and Peeters, 2006), most large employers encourage a reorganization of their businesses either via offshoring and/or outsourcing of some sub-functions and/or activities to lower cost locations (Mudambi and Venzin, 2010).

Until recently, the trend was to offshore or to outsource mainly blue-collar activities and/or very standardized activities such as IT, Finance/Accounting or contact centers (Lewin and Peeters, 2006).

More recently, offshoring and outsourcing also target activities traditionally carried out by white-collars workers holding higher degrees (Bachelor, Master or PhD), such as Human Resources or Procurement (Manning, Massini and Lewin, 2008).

Moving from organizational to individual offshoring:

Offshoring has been very much, and almost exclusively, researched from an organizational perspective (Bunyaratavej, Hahn and Doh, 2007; Couto, Mani, Lewin and Peeters, 2006; Farrell, 2005; Jennex and Adelakun, 2003; Mahroum, 2000; Salt, 1988; Stack and Downing, 2005). From this organizational, and more classic, standpoint, **offshoring is defined as the strategic relocation of (part of) a company's activities while all entities remain fully owned by the firm** (Gooris and Peeters, 2014; Hutzschenreuter, Lewin and Ressler, 2011; Lewin, Massini and Peeters, 2009; Manning, 2013).

Offshoring is a cost-effective strategy often linked to activities and/or sub-functions and rarely associated with people management, even though the offshoring literature highlights a recent shift from an organizational to a more human-impacting concept (Farrell and Laboissière, 2005;

Lewin et al., 2009; Massini, Perm-Ajchariyawong and Lewin, 2010).

A new trend – **offshoring individuals (asking individuals to follow their job to the offshore location**) – emerges as a new form of expatriation.

Offshoring individuals compared to other forms of expatriation:

Two types of expatriation (action of leaving one's home country[1]) can be identified in the literature: on one side, upon the initiative of the organization: organization-initiated expatriation (OIE, i.e. classic expatriation). On the other side, expatriation upon the initiative of the individuals themselves, so called self-initiated expatriation (SIE) (Peiperl, Levy and Sorell, 2014). The former is a career orientated expatriation while the latter results more from a personal choice (Howe-Walsh and Schyns, 2010).

While OIE consists of international assignment (relocation abroad with a change of role) and individual offshoring, self-initiated expatriation refers to those individuals who relocate abroad without any support from a company. They often first relocate and then look for professional opportunities in the host country (Peiperl, Levy and Sorell, 2014). Most of the time, international assignments are viewed as temporary international moves attracting a comprehensive compensation package with the more strategic objective to develop the employee and/or the business (Dickmann and Baruch, 2011).

One of the key characteristics of individual offshoring is to perform exactly the same job once relocated as was being performed in the "home" office but in a new permanent geographical location and potentially with a less attractive compensation package compared to an international assignment. Moreover, individual offshoring offers no guarantee of associated

[1] Definition inspired by Mayerhofer et al., 2004

return to the home country. In addition, accompanying family, considered a hot issue in the literature (Davoine et al., 2013), is not specifically reflected in potential remuneration (e.g. schooling funding or spouse assistance as is the case with most international assignments; Andresen et al., 2014; Davoine et al., 2013; Dickmann and Baruch, 2011). Even more importantly, the financial part of the compensation package is generally less attractive (e.g. no or less generous health insurance, pension fund, language course, protection against exchange rate fluctuation, etc.) (Al Ariss and Crowley-Henry, 2013; Crowley-Henry, O' Connor and Al Ariss, 2016).

In summary, with individual offshoring, the job/experience takes precedent over the employee remuneration. The challenge for companies is how best to retain such talented individual offshorers.

Individual offshoring is not only driven by cost elements:

The literature is very prolific in listing companies' motivations to offshore part of their activities. However, some researchers try to understand the criteria an individual will consider in accepting to relocate under a local contract (individual offshoring). As far as individual offshoring is concerned, to our knowledge no academic work to date has been published by researchers.

If cost drivers are very important to companies in offshoring individuals, such a strategic shift in the management of the company's resources needs to be sustainable hence the necessity to relocate employees to locations attracting (internal or external) candidates and offering a sufficient talent pool for the company (quantity and quality of candidates).

Research Objectives:

Based on a case study of a MNC headquartered in Switzerland, this study seeks to understand what factors talent will consider in accepting relocation to a lower cost location under a local contract.

This study should help companies retain talent while offshoring activities to lower cost countries hence bringing more sustainability to their talent management (Beechler and Woodward, 2009; Boudreau and Ramstad, 2005b; Mahoney, 2005; McDonnell et al., 2010; Stahl et al., 2007; Walker and LaRocco, 2003).

The following research question will be answered:

What factors influence global talent to accept individual offshoring?

Failure of international assignment: reasons to move toward individual offshoring:

At first sight, individual offshoring can appear to be cheaper means of retaining those individuals the company seeks to develop internationally.

International assignments remain very expensive (Doherty and Dickmann, 2012) and often fail to meet their retention objectives. Sending employees abroad, even if on local contract, remains a way for companies to invest in an employee's development, with a specific emphasis on international and multicultural exposure (Point and Dickmann, 2012).

However, the conditions for individual offshoring are far less generous and could be considered a breach of the psychological contract with global talent (high performers with high potential

and a predicted career beyond national borders).

Globalization of economies (hence of job markets for talent) exacerbates this underlying tension (talent changing companies more frequently; Inkson, 2008). The power balance for this **high performing and high potential group of employees** (definition of talent in this research) is moving toward the employee (Dries, 2013; Arthur and Rousseau, 1998). As such, their retention becomes of critical importance.

Theories of global career and new psychological contract will form the theoretical framework for this research, with Transaction Cost Economics (TCE) as its economic context.

Research findings:

We have identified gaps in expectations from senior management and global talent with regards to the factors influencing global talent to accept individual offshoring. This suggests that management may be ill-equipped to deal with talent retention in the case of individual offshoring. If not appropriately addressed, this gap could lead to a brain-drain effect (talent leaving the organization).

In this research, we were able to provide a comprehensive list of criteria that global talent consider in their decision-making process with respect to GTO (Global Talent Offshoring). This will help companies willing to move forward with individual offshoring initiatives to maximize retention of their talent.

An additional contribution of this research was to enhance the list of criteria to select an offshore location (organizational offshoring) in respect of its attractiveness to global talent. As shown in this research, an important proportion of the criteria are externally driven and could be partially addressed by the selection of an appropriate location.

Finally, recommendations were formulated for the executives of this company to maximize

talent retention while offshoring these individuals.

Relevance of this research:

This research identifies a new form of expatriation – individual offshoring.

It also contributes to further sustainability in developing and retaining global talent. As far as we can ascertain, this research applies QCA (Qualitative Comparative Analysis; Ragin, 2014) for the first time to the field of Human Resources.

QCA was chosen over other methodology approaches for various reasons.

First, it is innovative in allowing qualitative and quantitative analysis to meet (Fiss, 2012). As in qualitative research, an in-depth understanding of the cases is required. However, like quantitative research, the objective is to identify patterns (Fiss, 2012).

Also, QCA has barely been applied in the field of management (Chanson, 2006; Abdellatif, 2007; Ser Duncan, 2008; Legrand, 2010; Seny-Kan, 2010; Peter, 2015; Cheillan, 2016). Therefore this research is an opportunity to test QCA in the HR field.

Structure of this research:

First, we will review the particulars of individual offshoring as an emerging trend for working abroad (*Part 1: Global Talent Offshoring, an emerging trend for working abroad*).

To do so, in the first chapter (*Chapter 1: From expatriation to offshoring global talent*), we will first focus on the shift from organizational to individual offshoring (1) to then grasp how individual offshoring compares to IA and SIE (2). Finally, the concepts of talent and global talent (3) will be thoroughly defined.

In the second chapter (*Chapter 2: Offshoring of global talent: toward a theoretical framework*),

a resource-based view will serve for both context setting (Transaction Cost Economics, TCE i.e. offshoring of activities) and a theoretical framework (1). Then individual offshoring will be analyzed from a talent management perspective (2) before analyzing its impact on the psychological contract (3).

Finally, the last chapter (*Chapter 3: Methodology – MMR and QCA*) will focus on the purpose of this thesis and the research question (1). Subsequently, the use of Mixed Methods Research (MMR; Johnson and Gray, 2010) and of QCA (Ragin, 2014) will be fully explained (2) based on the literature review.

To conclude this chapter, we will review the selection of respondents (senior executives and global talent) and their characteristics (3).

The second part of this research (*Part 2: Research findings and discussions*) will be dedicated to the results and their discussion.

In the first chapter (*Chapter 1: Field work: intervention and observation*) Dickmann et al. (2008) factors for IA will be transposed to individual offshoring while qualitative interviews will be run with senior executives (1). Factors positively and negatively influencing global talent decisions to accept GTO will be tested through two QCAs (2). Lastly, the newly uncovered criteria from the field work will be tested following the same methodology (3).

The second chapter (*Chapter 2: Main results and their implications*) will review the main results and their implications for global talent accepting (2), or refusing (3) GTO also integrating results from the interviews with senior executives (3).

The last chapter (*Chapter 3: Added value and limitations of the research*) will detail the added value (both theoretical (1) and empirical (2) contributions) and the limitations of this research (3).

Part 1: Literature review: Global Talent Offshoring – an emerging trend for working abroad	Part 2 : Research findings and discussions
Chapter 1: From expatriation to offshoring global talent 1. Moving from an organizational to an individual offshoring 2. Company and employee perspectives: what are the key factors for Global Talent Offshoring? 3. From talent to global talent **Chapter 2: Offshoring of global talent: toward a theoretical framework** 1. Resource-based view – a starting point 2. Individual offshoring in the light of talent management 3. Individual offshoring in the light of the psychological contract **Chapter 3: Methodology: MMR and QCA** 1. Purpose of the Research and Research questions 2. Mixed Methods Research Design and Data Collection Methods 3. Sampling and Validity	**Chapter 1: Field work: intervention and observation** 1. Preparation for the QCA : transposition of criteria and senior executive interviews 2. Dickmann and al. (2008) factors influencing a decision to relocate under GTO contract 3. Newly uncovered factors influencing a decision to relocate under GTO contract **Chapter 2: Main results and their implications** 1. Results from the interviews and the four QCAs 2. Factors positively influencing global talent to accept GTO 3. Factors negatively influencing global talent to accept GTO **Chapter 3: Added value and limitations of this research** 1. Theoretical added value of this research 2. Empirical added value of this research 3. Limitations and suggestions for further research

Part 1:

Literature review: Global Talent Offshoring – an emerging trend for working abroad

Part 1: Global Talent Offshoring, an emerging trend for working abroad

- **Chapter 1: From expatriation to offshoring Global Talent**
- **Chapter 2: Offshoring Global Talent, toward a theoretical framework**
- **Chapter 3: Methodology – MMR and QCA**

Part 2: Research findings and discussions

- Chapter 1: Field work – intervention and observation
- Chapter 2: Main results and their implication
- Chapter 3: Added value and limitation of the research

This section provides the reader with an overview of the literature on talent, expatriation and offshoring so as to come up with a definition of Global Talent Offshoring (GTO).

In this section, an understanding of how the economic and political context has encouraged companies to become more agile and consider alternative expatriation types while tightly managing costs is set out (*Chapter 1: From expatriation to offshoring global talent*).

In a second chapter, also supported by the existing literature, the theoretical context as well as the perspectives of both employer company and talent are outlined.

GTO – a new form of expatriation – is leveraged as an alternative and less costly option for talent management. However, for the subject employees, it could be considered as a breach of the psychological contract (*Chapter 2: Offshoring of global talent: toward a theoretical framework*).

Finally, in the third chapter, there is a focus on the research question and relevant hypotheses, as extracted from the literature review. The Mixed Method Research (MMR) and Qualitative Comparative Analysis (QCA) methods that allow testing of the hypotheses are presented. (*Chapter 3: Methodology: MMR and QCA*).

The choices of methodologies will be explained as will the derivation of both the research model and the defined hypotheses.

Chapter 1: From expatriation to offshoring global talent

In this research, individual offshoring is claimed to be a new form of expatriation. As a consequence, we will first demonstrate the evolution from a solely organizational to a more individual offshoring through a thorough review of the concept of offshoring (including near and farshoring and how this contributes to the firm's value chain creation (*Moving from an Organizational to an individual offshoring*).

We will then seek to understand how it compares to already existing, and well known forms of expatriation such as self-initiated expatriation (SIE) and international assignment (IA) (*Company and employee perspectives: what are the key factors for Global Talent Offshoring*).

Finally, and after further discussing the dynamics among academics on that matter, we will offer a definition of talent (*From talent to global talent*). By the end of this section, a case will have been presented as to why this employee population, whilst difficult to retain, is critical to the firm's success.

Part 1: Global Talent Offshoring, an emerging trend for working abroad

- **Chapter 1: From expatriation to offshoring Global Talent**
- Chapter 2: Offshoring Global Talent, toward a theoretical framework
- Chapter 3: Methodology – MMR and QCA

Part 2: Research findings and discussions

- Chapter 1: Field work – intervention and observation
- Chapter 2: Main results and their implications
- Chapter 3: Value add and limitations of the research

1. Moving from an organizational to an individual offshoring

1.1. A company perspective: offshoring, nearshoring and farshoring

As Lewin, Massini and Peeters (2009) noticed, "*the outsourcing of manufacturing activities to low-cost countries is widely practiced and well understood*" (p.901). On the other hand, 'offshoring' is a newer concept with the outsourcing of captive white collar roles to other countries being much less documented in the literature. (Markusen, 2005; Larsen and Manning, 2011).

However, as Dossani and Kenney (2007) researched, offshoring has evolved from a "*risky strategy to a routine business decision*" (p.779) which justifies the interest in this topic. The increase in organizational offshoring is starting to have impacts on employees that Human Resources functions need to address.

1.1.1. Literature contribution on offshoring, nearshoring and farshoring

A first observation is that offshoring was mostly researched in the context of the Information Technology (IT) industry (Jennex and Adelakun, 2003). The IT sector was one of the early-adopters of offshoring methods (Couto et al., 2006). However, these authors also extended their definition of offshoring to other functions, hence their presence in this literature review.

Interestingly, in their definition lies the concept of national borders. Offshoring is viewed necessarily as an extra-territorial relocation (i.e. global perspective). Gereffi (2006) Mudambi and Venzin (2010), Stack and Downing (2005) also define offshoring through the lens of national borders. As discussed later, it is a recurring element in the literature on offshoring. However, the cultural distance (shared norms and values between countries (Gooris and Peeters, 2014;

Hutzschenreuter, Lewin and Ressler, 2011; Lewin and Volberda, 2011; Vaccarini, Lattemann, Spigarelli and Tavoletti, 2017) even within one country can be significant, sometimes more so than across borders (Vivek, Richey and Dalela, 2009). As we understand from the literature, offshoring and outsourcing are two popular concepts that are different but not exclusive (Jaussaud and Mayrhofer, 2013) (Figure 1).

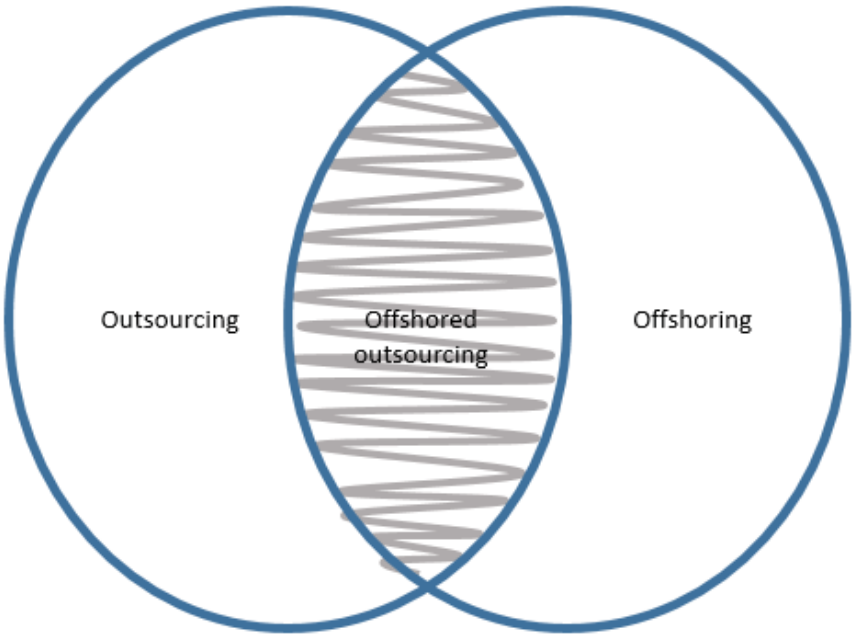


Figure 1: Offshoring and outsourcing[2]

Offshoring refers to the location while outsourcing to the integration within another firm. One doesn't need the other to exist. A company can relocate while remaining the sole owner of the activity – wherever it is. Equally it can keep activities in the historical location while having them performed by a third party (Aron and Singh, 2005; Contractor et al., 2010).

Those two concepts meet when the firm's strategic decision is to concurrently relocate the activity

[2] Inspired by Couto et al., 2010

and to have it performed by an external provider: it is then an offshored outsourced model.

As Contractor et al. (2010) emphasized, proximity is a key driver to offshore. However, one element that is not captured by Contractor et al. (2010) is that the job may require a relative proximity to the workplace but still be relocated. It will then be considered as 'nearshored' rather than 'farshored' (Hutzschenreuter, Lewin and Ressler, 2011).

This concept of nearshoring versus farshoring is also defined in terms of cultural as well as geographical distance, by some scholars, rather than purely in terms of national borders (Massino, Perm-Ajchariyawong and Lewin, 2010).

Figure 2 is one of the key contributions to offshoring literature over the last 25 years as it clearly demonstrates the multi-faceted nature of the concept of offshoring and its complex interaction with the organizational structure, hence strategy, of the company. Global outsourcing can refer to two different types of move (Figure 2). The first is from domestic in-house to foreign externalization. The second is from domestic (outsourced) to foreign externalization.

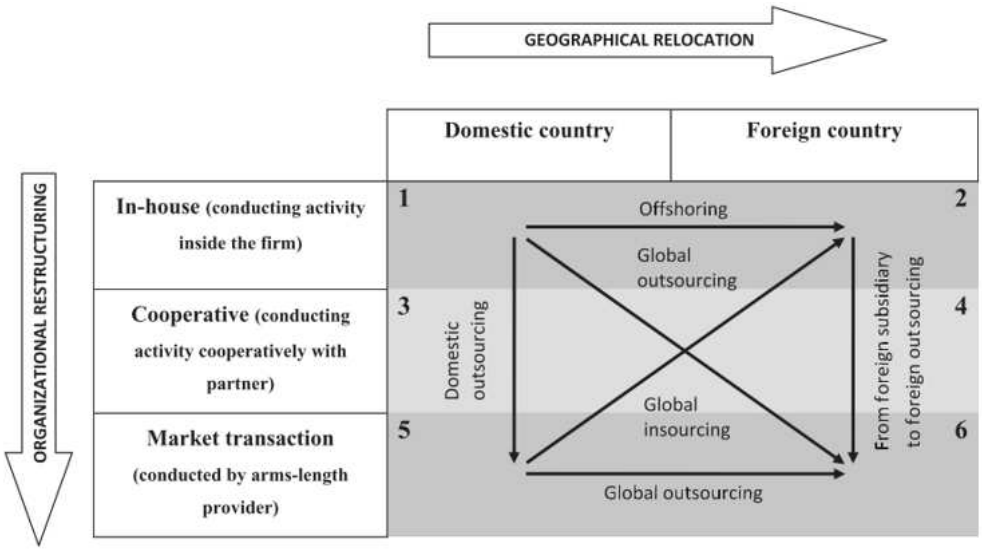


Figure 2: Six allocation choices for each value chain activity[3]

[3] Contractor et al., 2010; p.1420

Global insourcing refers to re-insourcing activities historically performed out of the company but leveraging the global market (i.e. localization) as a differentiator.

It is important to note that none of the six allocation choices reflect the level of maturity of the firm. Those choices are dynamic in time: a company can offshore or outsource at a given point in time because it was advantageous but then decide to backsource or backshore some years later if the global economic context requires it.

In the context of this research, it helps to understand that the strategic decisions made by the companies regarding their value chain (offshoring, outsourcing) directly impact the relationship existing between the employee and employer.

When joining the company, the employee does not expect his or her part of the activities to be either externalized (outsourced) or relocated (offshored). A decision to offshore or outsource may come as a disruptor in the relationship between the employee and the company.

However, an element missing in this figure is the finer notion of geographical distance i.e. nearshoring versus farshoring. An addition to this dynamic captured by Contractor et al. (2010) is the notion of inshoring introduced by Baruch et al. (2013) which lays the foundation for individual offshoring[4]. Inshoring is defined as the relocation of skilled and low cost employees to a high cost location at a higher wage (than the home country) to perform the same task. The economic advantage as per Baruch et al. (2013) is twofold:

- This set-up time is limited, allowing great flexibility to the firm;
- Wages offered to the relocated employees remain lower than those paid to their local colleagues in those higher cost locations.

[4] We could also cite Jaussaud and Mayrhofer (2013) who referred to local contract for nationals of the home country. Delocalization of the workforce is a shared topic with individual offshoring. However, it is unsure whether the activity performed in the host country is identical to the one carried out in the home office.

1.1.2. What is organizational offshoring?

Based on Gooris and Peeters (2014), the different service delivery models and how they relate to the geographical distance to the home office are presented (Figure 3).

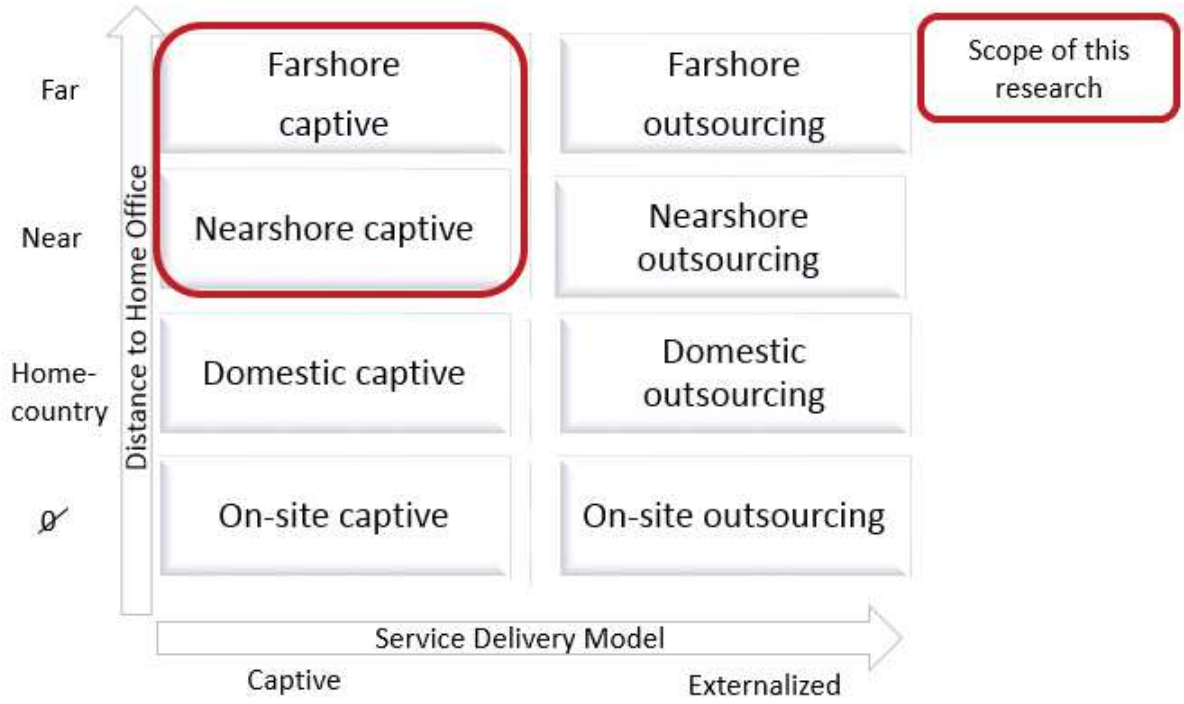


Figure 3: Service Delivery Model and geographical distance[5]

A similar approach to individual mobility depending of the mobility triggers (employee vs. company driven) is then applied (Figure 4).

[5] Inspired by Gooris and Peeters, 2014

Figure 4: Type of employment contract and mobility drive[6]

This research considers the distance as per Massini, Perm-Ajchariyawong and Lewin (2010) approach i.e. distance is comprised of two sub-concepts:

- The geographical element (easily measured in kilometers). Massini, Perm-Ajchariyawong and Lewis (2010) propose to measure it in travel time and;
- The cultural distance i.e. "*differences that mark national cultures*" (Abdellatif, Amann and Jaussaud, 2010, p.614) which has been heavily addressed in the literature also through the notion of psychic distance[7].

In both cases, the starting point is the initial location of the company and the end point is the new location.

However, today a relocation can take place within the borders of a nation (intra company

[6] Inspired by the literature review, using EBSCO
[7] Defined as the sum of distance-creating factors (cultural, structural, linguistic elements) minus the sum of distance-bridging factors (knowledge or trial) (Vaccarini et al., 2017)

competition) as well as beyond those borders. In the latter, the relocation can be more or less close to the home location (near or farshoring).

It is debatable to constraint the definition of offshoring to national borders only. Today's global economy is driven by major players whose national geographical territories can be very large (USA; China, India, Russia for example). For instance, the European Union, with its intra-union trade agreement and free circulation of people and goods, complicates an arbitrary definition of offshoring as only taking place beyond a national border. In the case of the EU, the individual does not need the sponsorship or intervention of the employer to motivate the relocation as he or she is free to relocate.

Moreover, given the size of those leading economies (USA, China, India and Russia) in-country relocation can actually involve far bigger distances than a relocation across a neighbouring national border (Table 1). This, however, disregards some other criteria such as the psychic distance but emphasizes the limitation of the role of a national border in a relocation.

From	To	Distance (km)	Relocation type
Basel (Switzerland)	Manchester (UK)	958	Regional
San Antonio (USA)	Chihuahua (Mexico)	744	Regional
San Francisco (USA)	New York (USA)	4,139	Domestic
Beijing (China)	Guangzhou (China)	1,887	Domestic
Basel (Switzerland)	N'Djaména (Chad)	3,992	Global
New York (USA)	Caracas (Venezuela)	3,420	Global

Table 1: Inter and intra-country mobility[8]

In general, the greater the distance, the bigger the impact on people (Manning and Lewin, 2009). Kilometers are an objective measure of the more subjective truth that is psychic distance (Gooris and Peeters, 2014; Jensen, 2009; Lewin and Volberda, 2011; Peeters et al., 2007).

[8] Data collected by the author of this thesis

To summarize, the convergent and divergent elements between the literature review and the definition of organizational offshoring in this research are presented in Table 2.

Contributor	Key converging elements in definition	Key diverging elements in definition
Van Eenennaam and Brouthers, 1996	Focus on services Multiple criteria to trigger an offshoring decision	
Jennex and Adelakum, 2003	Focus on services	National borders only
Stack and Downing, 2005	Offshoring vs. outsourcing Distance element	National borders only
Gereffi, 2006	Services are included in their definition	National borders only
Massini, Perm-Ajchariyawong and Lewin, 2010	Nearshore / farshore distinction Geographical/cultural distance	
Mudambi and Venzin, 2010		National borders only
Contractor et al., 2010	Nearshore / farshore distinction Geographical/cultural distance	National borders only
Gooris and Peeters, 2014	Captive to outsourced variances of offshoring strategies	

Table 2: Organizational offshoring, divergence and convergence in definition

1.1.3. On a journey to Knowledge Offshoring?

Focusing on outsourcing, the emerging concept of KPO i.e. "*Knowledge Process Outsourcing*" (Sen and Shiel, 2006) can be transposed onto offshoring. If historically, offshoring, as outsourcing, decisions mostly affected blue collar activities, it is only relatively recently that white collar activities have also been impacted (Couto et al., 2006; Hutzschenreuter, Lewin and Ressler, 2011).

This new trend is explained by Sen and Shiel (2006) through the lens of KPO – Knowledge Process Outsourcing. Blue collar activities occupy the majority of processes for which human resources are seen as (more) easily interchangeable.

Conversely, white collar outsourcing is characterized by a challenge to simply exchange one individual contributor for another. The main reason for this is that added value to the corporation is much less process driven and quantifiable. It is knowledge predominant (Hutzschenreuter, Lewin and Ressler, 2011).

In the context of this research, companies increasingly address their knowledge-based activities (performed by university degree holders i.e. the majority of talent as per this research's definition) as they used to organize the more standardized and manual jobs. There is a shift of focus towards the contribution of the employee in terms of Total Cost of Ownership (Lewin et al., 2010).

Along those lines and in the context of this research, **individual offshoring will be defined as the permanent relocation (within or outside of national borders) of knowledge-based activities with the intention of retaining the incumbents who would perform the same job abroad** (similarly to the concept of in-shoring; Baruch et al., 2013).

1.2. Offshoring individuals as distinct from other expatriation types?

We can identify two different types of expatriation: organization-initiated expatriation (OIE) or self-initiated expatriation (SIE) (Peiperl et al., 2014). The former is a career orientated expatriation while the latter is more a personal expatriation (Howe-Walsh and Schyns, 2010).

In the context of this research, OIE will be studied through the lens of the international assignment[9]

[9] Also referred to as assigned expatriation (Andresen, Biemann and Pattie, 2015)

(IA) and of individual offshoring. Comparing one to the other, IA offers a more comprehensive remuneration package and the certainty to be relocated to the home country upon completion of the assignment. Whereas individual offshoring is a definitive relocation. A further differentiator is that IA generally aims to perform a different job abroad while the objective of individual offshoring is to perform exactly the same job in another location.

To better understand how this new concept of individual offshoring fits in the spectrum of models, Figure 5[10] provides a comparison with other types of mobility contracts.

Figure 5: Type of employment contract and mobility drive[11]

In this research, the category of Overseas Experience (bottom line, is not considered as it may or may not represent a working relationship.

Self-Initiated expatriation refers to those individuals who relocate abroad without any support from a company (Peiperl et al., 2014). Often, they first relocate and then look for professional

[10] Same as Figure 4, repeated for clarity purposes
[11] Inspired by the literature review, using EBSCO

opportunities in the host country (Peiperl, Levy and Sorell, 2014).

Reference is also made to “supported local contract” and to “improved local contract”. The former equates to a lower involvement of the company than the latter. A ‘supported local’ contract would typically be offered in the case of an individual offshoring. Typically, such a contract offers the employee a local salary but with additional benefits such as relocation costs borne by the company. An ‘improved local’ contract implies that the company is significantly more involved in incentivizing the relocation. In this case, the benefit package can be much more comprehensive including; in addition to the benefits offered in the supported local contract, housing support, whilst still aligning with a local salary (Dickmann, 2015).

Different permutations of supported and improved local contracts are shown in Figure 5. The contents of the remuneration package vary depending on the level of need of the company initiating the mobility. The more the company needs an individual to relocate abroad, the better the benefit package and the higher the room for negotiation for the employee (Dickmann and Baruch, 2011; Duvivier and Peeters, 2011).

The international assignment (Figure 5) is defined as a temporary move abroad with a comprehensive remuneration package with the objective of developing the employee and/or the business (Cazal et al., 2011; Dickmann and Baruch, 2011).

A key differentiator between international assignment and individual offshoring is that international assignment is the expatriation of an individual while individual offshoring is the relocation of the job (the incumbent may or may not follow the job abroad). With individual offshoring, the retention or development of the employee is not central. Average performing employees are considered almost interchangeable with the possibility to hire locally if the

incumbent does not accept to follow the role. The company's perspective changes drastically however when the incumbents is a recognized talent as the prior investment made in those individuals as well as their future potential contribution to the company's growth make it far more critical for the company to retain them.

Based on the work of Howe-Walsh and Schyns (2010), the most common characteristics of international assignment contracts (including compensation/benefit package) have been compared with both SIE (Al Ariss, Cascio and Paauwe, 2014; Al Ariss and Crowley-Henry, 2013; Al Ariss, Sidani and D'armagnac, 2014; Andresen and Bergdolt, 2017; Andresen, Biemann and Pattie, 2015) and individual offshoring (Table 3).

	Self-initiated expatriation	**International assignment**	**Individual offshoring**
Initiation	Self	Company	Company
Pre-departure preparation / training (culture, language)	Self	Company	Company
Time-perspective	No limit	Limited	No limit
Job security prior to expatriation	Yes or No	Yes	Yes
Compensation package	No	Yes	No
Support in non-work matters (schooling, spouse, housing)	No	Yes	No

Table 3: Differences between SIE, IA and individual offshoring

The key differentiator of the international assignment is that there is a guarantee of repatriation and that the family is considered (schooling, spouse assistance) (Biemann and Andresen, 2010; Dickmann and Baruch, 2011).

Also the salary component of SIE (Suutari and Brewster, 2000) or individual offshoring are less

advantageous than the international assignment as components such as health insurance, pension fund, sale of car in home country, language course, protection against exchange rate fluctuation etc, are not covered (Al Ariss and Crowley-Henry, 2013; Andresen, Biemann and Pattie, 2005; Dickmann and Baruch, 2011).

It should be kept in mind that, whether international assignment or individual offshoring, both models fall under the category of organization-initiated expatriation (Doherty, Dickmann and Mills, 2011; Peiperl et al., 2014). Therefore it is important to address how they differ.

This research project focuses only on individual offshoring with a supported contract (Figure 5) i.e. the company initiates the mobility under a local contract with limited incentives offered.

2. Company and employee perspectives: what are the key factors for Global Talent Offshoring?

2.1. Individual offshoring in comparison to international assignment and self-initiated expatriation

2.1.1. Objectives of individual offshoring in comparison to international assignment (IA) and self-initiated expatriation (SIE)

2.1.1.1. The objectives …. at the start

Consolidating the work of Barmeyer and Davoine (2012); Cazal et al. (2011); Dickmann and Baruch (2011); Manning, Massini and Lewin (2008) and Adler and Bartholomew (1992), the objectives of organizational offshoring, international assignment and self-initiated expatriation have been analyzed to better understand those of individual offshoring (Table 4).

Organizational offshoring	IA	Individual offshoring	SIE
Access to new markets	Develop local Business relationships (create and/or control)	Develop local Business relationships (create and/or control)	Explore, Seeking adventure, Understand culture
Increased speed to market	Build international management experience / career development	Build international management experience / career development	Escape
Growth strategy	Build worldwide business acumen	Build worldwide business acumen	Financials / Purchasing power
Improved service levels	Technology transfer	Fill a managerial skill gap / manage across cultures	Career building
Business Process redesign	Fill a managerial skill gap / manage across cultures	Fill a technical skill gap	
Labour cost saving	Fill a technical skill gap	Cross country cultural awareness	
Access to qualified personnel	Transfer corporate culture		

Table 4: Objectives of organizational offshoring, IA, individual offshoring and SIE[12]

[12] Objectives are ranked from out→in : what the model brings to the company externally to what it brings to the company internally

The objectives of a self-initiated expatriate are, by essence, individual objectives while those of organization-initiated expatriation consider both the individual's and the organization's objectives. Another element that limits the comparison with SIE is the age difference and background between those individuals (younger and less educated, Peiperl, Levy and Sorell, 2014) and the global talent pool that will be studied in this research as the latter has a profile more similar to international assignees (Peiperl, Levy and Sorell, 2014).

If those objectives do not all seem to match, some elements are common to both organizational offshoring and international assignment:

- Access to qualified personnel can be coupled with a managerial or technical skill gap;
- Access to new markets and increased speed to market could be coupled with development of business relationships.

A link between organization/individual offshoring and the objectives of international assignments is more limited but still exists. In fact, the link is relatively strong as six of the seven objectives are shared with individual offshoring compared to only one (career building) with self-initiated expatriation. However, care is required as most of the literature is very recent (post 2010), so a critical body of data remains to be gathered.

However, the links remain strong enough to support the theory of an evolutionary trend from organizational to individual offshoring (Baruch et al., 2013). The expected impact of the individual initiator over time is evaluated below (Figure 6).

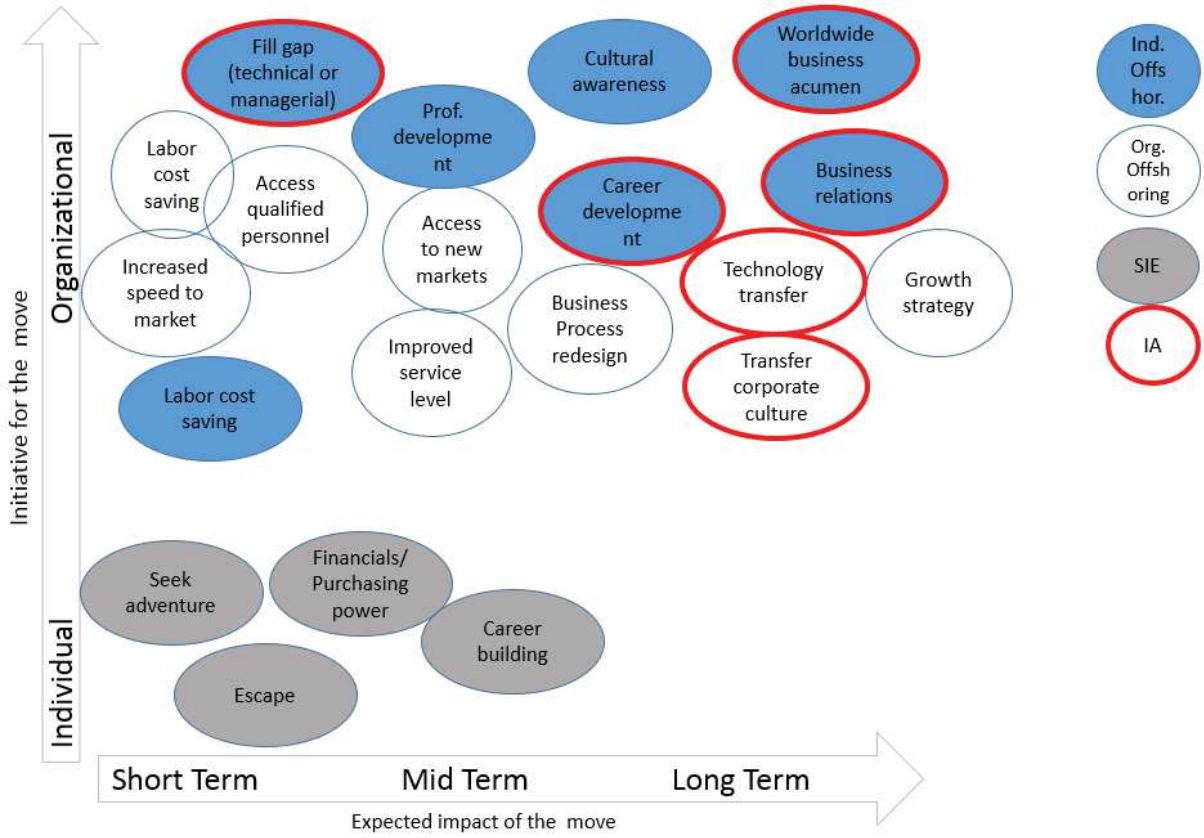


Figure 6: Comparison of objectives for individual vs. organizational driven moves over time[13]

International assignments are more of a long term investment by the company, and potentially by the employee, with goals that are expected to be reached in the mid to long term. At the opposite end of the spectrum, SIE objectives are largely short term in nature. Individual offshoring objectives are either short or midterm with a more limited expectation in the long term.

As international assignments have become less and less effective at retaining talent (Doherty and Dickmann, 2012), the short term investment for a long term goal is a strategy that companies need

[13] Inspired by the literature review, using EBSCO

to reconsider in their attempt to sustainably develop their business while retaining their key talent. In this respect, individual offshoring (immediate investment, even though more limited, for a short to mid-term gain) seems to be a better fit for many companies' needs today.

2.1.1.2. Global career and individual offshoring in comparison to IA and SIE

The Brookfield report (2014) suggests that international assignees are promoted faster and change employers more often (implying a significant retention issue) (Andresen, 2014; Suutari et al., 2018). However, companies still position international assignment as a means to retain talent (Lewis, 2009; Mayerhofer et al., 2004). It seems that international assignments are not fulfilling their retention objectives (Andresen and Bergdolt, 2018; Baruch et al., 2013; Baruch and Altman, 2002). Equally, due to their age and working profile, the population of self-initiated expatriates tends to be more volatile which limits the possibility for their employer companies to retain them (Peiperl et al., 2014) (Table 5).

Criteria	International assignment	Global Talent Offshoring	Self-initiated expatriation
Retention post relocation	High rate of repatriation failure – low retention (Cazal et al., 2011; Dickmann et al., 2008; Sparrow et al., 2016; Stahl et Cerdin, 2004; Yurkiewicz and Rosen, 1995)	No expectation post assignment as the relocation is definitive	Retention risk : • Adventurous population • Young population • Boundaryless career profile (Baruch et al., 2013; Andresen, Biemann and Pattie, 2015))
Integration ability in host country	Limited acclimatization in the host country due to heavy supporting benefit package (Yurkiewicz and Rosen, 1995)	Older population as already grown as potential global talent (Baruch et al., 2013)	• Higher retention rate in the host country as they themselves make the effort to find the job (Howe-Walsh and Schyns, 2010) • Good integration in the host country (Baruch et al., 2013)

Table 5: Talent retention and type of expatriation

In some respects, individual offshoring can appear to a company as a way to retain their talent. Things are different for standard performer employees (non-talent): these people can more easily be replaced with a local worker (Winkler, 2010). As such, their retention is not critical to the company. However, due to both the investment the company has already made in recognized talent, and their expected contribution to the company's future growth, their retention is much more critical (Vaiman, Haslberger and Vance, 2015).

In comparison to the significantly more expensive IA, individual offshoring is consistently on the "low" end of the retention risk spectrum post relocation (Figure 7).

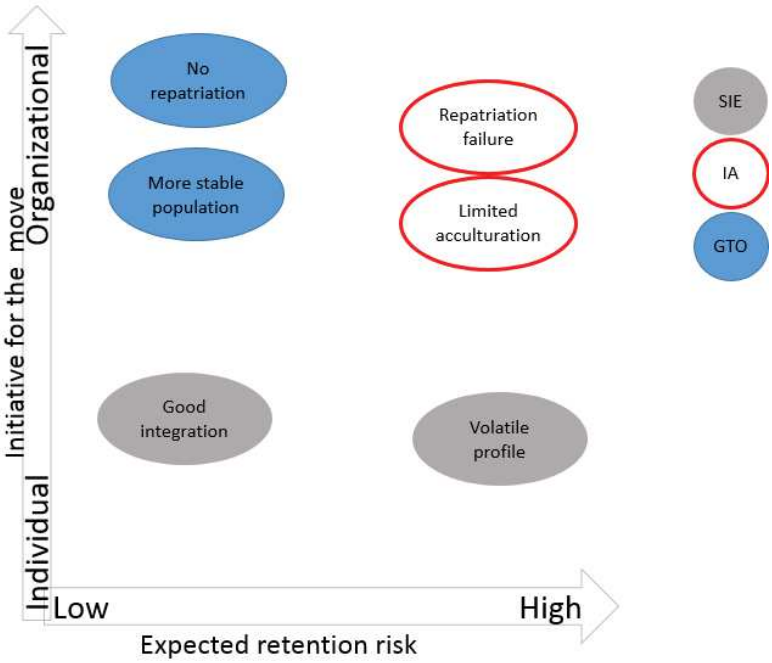


Figure 7: Comparison of individual vs. organizational driven moves in terms of retention risk[14]

[14] Inspired by the literature review, using EBSCO

2.1.1.3. Failure of IA : reasons to move toward Global Talent Offshoring?

2.1.1.3.1 IA – The cost of failure

Overall the annual unit cost of an international assignment is extremely high (three to four times the annual gross salary; Cazal et al., 2011; Dickmann and Baruch, 2011; Doherty and Dickmann, 2012). Therefore it is key for these expatriate moves to be successful both in terms of outcomes and in retention of the IA during or after the assignment.

However, research (mainly in the UK and US) found that 30-40% of former IA employees leave the company within two years after their return to their home country (Barmeyer and Davoine, 2012; Baruch and Altman, 2002; Dowling, Schuler and Welch, 1994; Stroh, 1995).

Inkson et al. (1997) investigated the reasons for such attrition (Figure 8 schematically presents their findings).

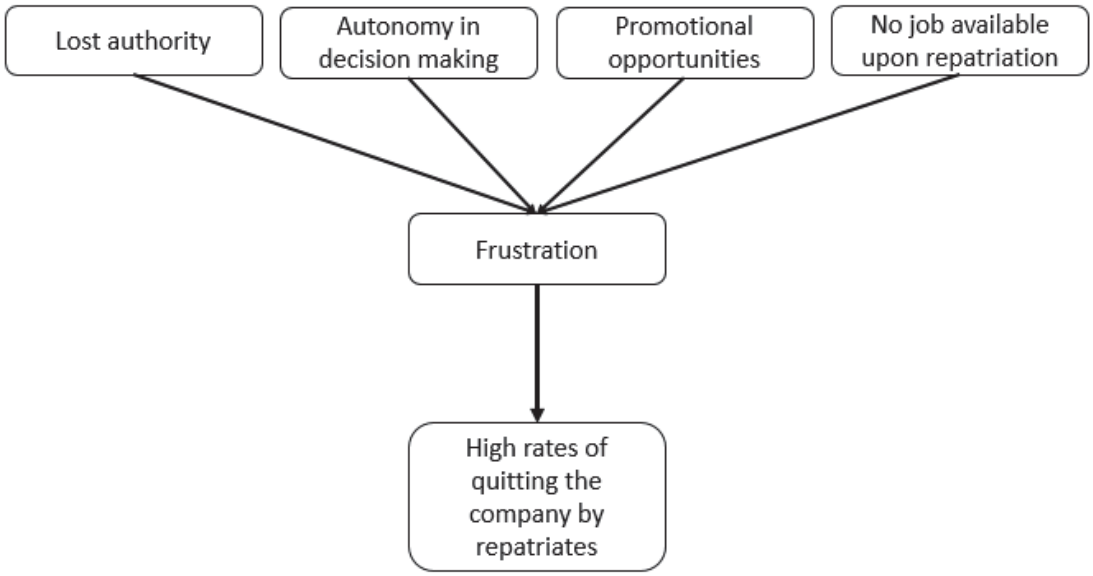


Figure 8: Main reasons for attrition of IA

Whilst in the host country, international assignees benefit from a very comfortable compensation situation (various benefits such as housing, health care or schooling being paid for) coupled with a positive status perspective. Once back in the home country, if the transition is not well managed and an appealing career plan not offered, disillusion can be significant and lead to the departure of the former IA (whose attraction on the labour market has grown significantly thanks to the international exposure) (Inkson, Arthur, Pringle and Barry, 1997).

Given the significant cost of an IA, it is normal that companies prefer to select specific high performers or members of the talent pool for such assignments. As a consequence, the attrition of those former IA upon their return can have a doubly negative impact:

- A poor return on investment (given post international assignment retention of only two years upon return is low (Baruch and Altman, 2002; Ravasi, Salamin and Davoine, 2015; Suutari et al., 2018) while overall costs is significant and;
- Loss of high performers or talent (jeopardizing future growth prospects for the company) (Barmeyer and Davoine, 2012; Baruch et al., 2013; Dickmann and Baruch, 2011).

The success of an IA doesn't lie only in its preparation and its progress, but also in its closure and re-adaptation to the home-country (Figure 9). This comprises both the relocation for employee and family back in the home country (Davoine et al., 2013) and also the planning of an attractive next position in the organization.

Figure 9: Managing expatriation, from selection to repatriation[15]

In the context of this research, offering individual offshored contracts to global talent allows companies to avoid facing those final two stages they struggle with given that the relocation in the offshored country is definitive.

2.1.1.3.2 A wider offer of expatriation options as a mitigation to high attrition risk of global talent

Based on Mayerhofer et al. (2004), one way to retain expatriates is by multiplying the potential expatriation experiences, not solely international assignment (Figure 10).

Two expatriation types have been added to the model from Mayerhofer, Hartmann, Michelitsch-Riedl and Kollinger (2004):

- A job change with geographical mobility;
- Individual offshoring.

In both cases, there is a physical relocation abroad with the family. The difference lies in the type of activity individuals will perform in the new location. In the case of a job change in a different country, the role differs from the one in the home country. In the case of individual offshoring, the role is the same, and only the location changes.

In theory, the country could be a lower, equal or higher cost location compared to the country of

[15] Inspired by Inkson, Arthur, Pringle and Barry, 1997

origin. In reality, offshoring seeks to reduce costs and increase access to talent (for the topics relevant to this research however there are some other objectives to organizational offshoring), Therefore, the new location generally results in a reduced total cost of the employee to the company (Gooris and Peeters, 2014). However, this may not necessarily come from a wage saving between the home and new country. It might, for example, arise from a reduced tax burden.

As Mayerhofer et al. (2004) position this variety of expatriation contract as a means to retain individuals, it is interesting to understand how individual offshoring differs from the other expatriation types in that respect. Unlike international assignment, where the individual is central, individual offshoring focuses on the role. As such, this research will propose some elements for companies to consider to support retention in the specific case of Global Talent Offshoring.

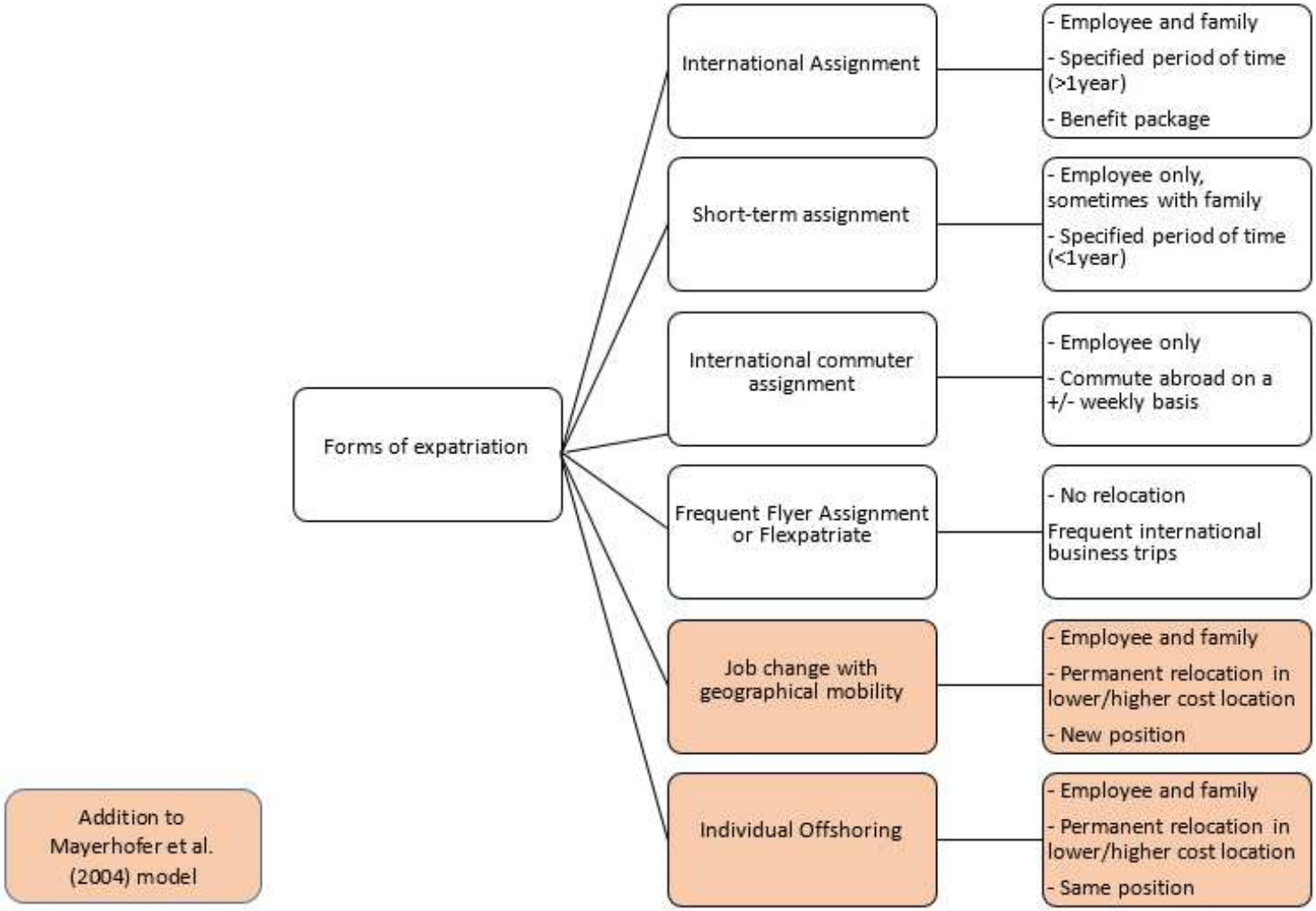


Figure 10: Forms of expatriation[16]

[16] Inspired by Mayerhofer, Hartmann, Michelitsch-Riedl and Kollinger, 2004

2.1.2. Offshored locations: a comparison between IA and SIE

It is important to understand whether locations suitable for organizational offshoring and international assignments are similar and compare them to SIE. For individuals, whose opinion prevails for IA and SIE, location is a critical factor to consider in expatriation (Brookfield report, 2014).

Additionally, competition among countries attracting companies (organizational offshoring) and talent (individual offshoring with a focus on talent) and competition within a given country will be highlighted.

Offshoring decisions are driven by various reasons amongst which are the reduction of the wage level and access to a pool of talented workforce (Duvivier and Peeters, 2011; Gooris and Peeters, 2014). The objective here is to understand how companies will operate their selection of an offshore location to ensure both elements are met; or which factor will dominate when the objective is to retain talent and relocate that talent to the new location (individual offshoring).

2.1.2.1. Individual offshoring locations

Individual offshoring is entirely dependent upon the organizational offshoring location as there cannot be an individual offshoring without an organizational one. The reverse, however, can exist (relocation of activities and recruitment in the host country) (Hutzschenreuter, Lewin and Dresel, 2011). As the key driver for individual offshoring is the relocation of the job, with individuals following, the organizational offshoring location data will be used to understand the individual's offshoring location.

A limitation in the current literature review is the relative absence of analysis of offshoring destinations that considered the point of origin i.e. the home country. This prevents any distinction between nearshoring and farshoring in the same way that it limits analysis of the cultural distance. Typically, in the research from Bajpai et al. (2004), India is by far the most important country for offshoring but it is difficult to interpret how this leadership position is split between nearshoring and farshoring.

Equally, there is not a systematic distinction in researchers' findings between captive, Joint Venture and outsourced service models (Massini et al., 2010). This is a key consideration as the ultimate goal of offshoring is very different to that of outsourcing. Also the drivers towards offshoring are very different from a company's standpoint, depending on the service delivery model that is adopted (captive, Joint Venture, outsourced) (Hutzschenreuter, Lewin and Dresel, 2011).

Those factors are important in the context of Global Talent Offshoring as they may influence the employee's decision to relocate. However, the predominance of the BRIC countries (Brazil, Russia, India, China) as offshoring destinations remains to be highlighted.

Massini, Perm-Ajchariyawong and Lewin (2010) referred to Dunning's (1988) factors impacting the decision making relating to offshoring locations. These elements in 1988 were infrastructure, country risk factors and government policy. However the literature shows that today, if they remain necessary conditions, they are no longer sufficient on their own. The trend toward backshoring. (Markusen, 2005) emphasizes very well that reverse offshoring is a reality: "*New offshoring is exports of services back to high-income-country firms (intra-firm back to parents or via arm's-length contracting)*" (Markusen, 2005, p.8).

The reasons are twofold:

- Failure of the offshoring initiative;
- Evolution of customer's needs favouring in-country service delivery (this can be divided between nationalist behaviors or by nature proximity-services).

In the context of Global Talent Offshoring, there is not only an interest in total cost[17] reduction but also in access to a local talent pool. In that respect, Couto et al. (2006) mapped the offshore location in terms of cost of labour and talent availability. In their research, a new trend of high-cost locations being of interest for offshoring emerges (for example: Australia, Canada, Western Europe –from Couto et al., 2006).

This work suggests that global talent may be less interested in relocating under local conditions in a lower cost country, but may have a different attitude if the country is of a higher cost.

Bunyaratavej et al. (2007) also noticed this new trend and highlighted the growing presence in the top 25 countries of developed and high-cost countries such as Singapore (the 4th most expensive location worldwide as per Mercer's 2015 ranking) (Figure 11).

This observation suggests that cost reduction, especially labour cost, is not the only driver nor is it necessarily the dominant factor in offshoring. The reality of high cost offshoring locations also supports the argument of a trend for sourcing talent globally rather than relocating solely to reduce labour costs (Lewin and Zhong, 2013; Manning, Sydow and Windeler, 2012). For this reason, organizational offshoring has a new objective of creating a footprint in countries where the company wishes to attract talent either internally (Global Talent Offshoring) or externally (recruitment from the local talent pool).

[17] Including salary, infrastructures…

This greatly benefits the concept of Global Talent Offshoring as it demonstrates a shift to more individual driven factors.

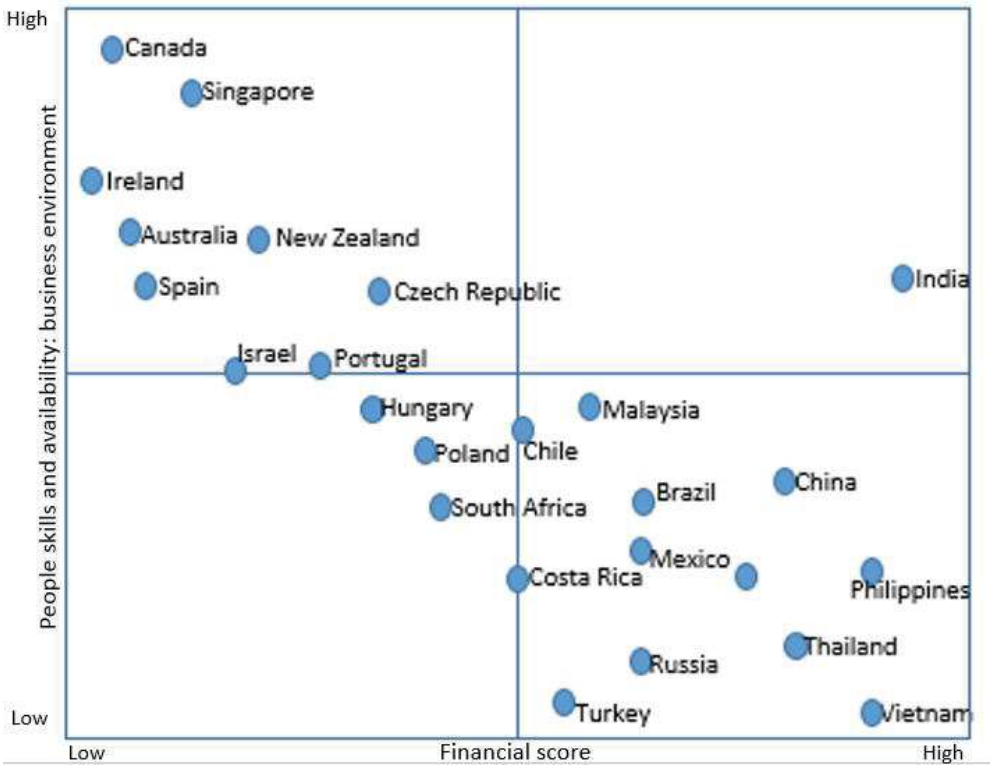


Figure 11: The 25 most attractive offshore destinations for companies[18]

It is also noteworthy that while nearshoring could be defined as within an economic region (Hutzschenreuter, Lewin and Ressler, 2011), Couto et al. (2006) distinguish between Western and Eastern Europe (i.e. two areas of the same economic region). This tends to support the idea of nearshore/farshore not being defined simply by geographic distance. The cultural distance; or even the psychic distance, acts as an enabler or preventer for the economic

[18] Adapted by the literature review, using EBSCO

development of a country and the relocating firm (Hutzschenreuter, Lewin and Dresel, 2011).

Given that the cultural aspect is one of the elements to be investigated in this research, it is relevant that the literature on organizational offshoring literature again recognizes a trend from organizational to individual offshoring.

Lewin, Massini and Peeters (2009) emphasized the importance of skilled workers and the presence of talent in the offshore location. They even showed that these were actually key strategic considerations, defining the destination country for offshoring.

Locations with a large talent pool positively attract both firms and other internal talent to relocate there (Farrell and Laboissière, 2005). This also supports a shift towards individual offshoring.

As already alluded to; in addition to the geographical distance the cultural distance must be considered. This results in the reality and success of offshoring being very different from one country to another (Agarwala, 2008).

Hofstede (1980) linked the concepts of both cultural and geographical distances by arguing that the more geographically distant countries are, the more distant culturally. Although this generalization may have merit, it is important to observe some striking examples that refute this assumption (e.g. the two halves of Belgium). Such examples are relevant to this research as the cultural distance between home country and offshored location is hypothesized to be a key factor that global talent considers in making a relocation decision.

Another highly valuable contribution is intra-country competition. AT Kearney (2004) emphasizes the existence of growing competition within a country; among its regions and cities, to attract both companies and individuals. In part, this competition relies on economic factors (rarely significantly differentiated within a country) but is mostly dependent on human factors, and mainly on the availability of highly-skilled talent. The greater the talent located in one geographic area, the more

attractive to other talent the area becomes) (Ravasi et al., 2015). This contributes to not limiting the concept of offshoring to only national borders.

2.1.2.2. International assignment locations

An initial assumption is that international assignees are mainly comprised of talent (Dickmann and Harris, 2005). This is not necessarily true as the definition of an international assignment (Brookfield report, 2014). Dickmann and Harris (2005) indicates that IA can be offered to an individual for two main reasons:

- To fill a temporary technical gap in the host country (no need for talent; a high performer is sufficient) or ;
- As part of one's development plan which is more talent-targeted (also emphasized by Barmeyer and Davoine, 2012).

However, as Dickmann and Harris (2005) indicate, given the current economic pressure, international assignments are increasingly offered to envisioned long term global talent as a means to transform this cohort into global leaders, contributing actively to the company's growth in the near future.

As seen earlier, the literature on talent doesn't reach a consensus among academics. However, for the sake of simplicity, international assignees will be considered as talent in this research (Abdellatif, Amann and Jaussaud, 2010).

The vast majority of the IA locations are in developed countries. BRIC countries appear in 2nd position (China), 12th (Brazil) and 14th (Russia). India doesn't appear in the top 20 locations for IA. However, India was one of the first locations for recent offshoring. There appears to be a

mismatch between the locations that companies might be expected to prefer for IAs and those that talent are traditionally sent to.

Because location remains an important criterion for talent in accepting an IA, the selection of an inappropriate destination might have severe implications. Talent may not accept the opportunity, delaying their personal development (and subsequent expected outcomes for the firm).

Turning now to the new emerging countries for IA; some interesting elements are noted:

- USA is a growing destination for international assignment whilst already being by far the most popular venue for IA;
- BRIC countries are also amongst the most frequent destinations for IA. They are ranked 1st (Brazil), 2nd (China) and 3rd (India) of the emerging locations – Russia being ranked 13th. There seems to be a similar trend.

Comparing these data to the most frequent locations for offshoring, some similarities appear:

- India is not yet a very popular location for international assignment but is emerging which corroborates offshoring location data. The challenge for individual offshoring into India is the difference in income for talent in the case of GTO;
- China and Brazil are present in the top ten of both IA and offshoring locations. The economic landscapes in these two countries is very different as their large cities have standards of living comparable to Western countries whilst smaller towns and villages can have very low average incomes (Ornstein, 2015; Shaw, Park and Kim, 2013). Singapore, not for cost reasons but more due to its talent pool, is ranked as the 4th most common

location for international assignment and Thailand most common location for offshoring activities;

- Philippines, Ireland and Canada are listed in the top ten of the offshored locations but do not appear in the IA rankings. Therefore we recognize a mismatch between the expectations of international assignees and the individual offshoring offer. However, on closer inspection, USA is ranked as the 1st international assignment location and Canada ranked as the 4th most common offshoring location. It is suggested that both venues actually attract the same type of talent. Equally, Ireland (3rd offshoring country) and the UK (3rd most common IA country) probably share a similar attraction for talent, recognizing a relative absence of cultural distance between these respective countries.

As a result, we do find a strong link in destinations for offshoring and international assignments. We postulate that the key driver for individual offshoring is the job (we relocate the job, the individual may or may not follow). This differs from international assignment where the move cannot happen if the individual is not agreeable, however the locations are not solely low cost locations. In this respect and, given the preponderance of the location in the decision to expatriate, (Carnahan and Somaya, 2015; Khilji, Tarique and Schuler, 2015; Lewin and Zhong, 2013; Peiperl et al., 2014), the location may positively impact global talent's decision to relocate to follow their job. For individual offshoring, as well as for IA, location remains an important factor. The Brookfield report (2014) lists the 25 most attractive offshore destinations, and only half of the top 20 international assignment locations are listed.

The exceptions are:

- The USA which is not listed at all in the top 25 offshoring locations. However, within the USA there is competition between states to attract companies and workers. So despite its absence in the top 25 offshoring locations, it remains a vibrant relocation market due to inner-country location competition (AT Kearney, 2004);
- The UK – the gap has already been addressed;
- Germany, Switzerland, the Netherlands and Sweden for the European continent;
- U.A. Emirates, Saudi Arabia and South Africa for the Africa Middle East region;
- Japan for Asia.

The absence of Germany, Switzerland, Netherlands and Sweden may be due to these countries being more engaged in organizational offshoring i.e. trying to relocate to reduce costs while accessing highly skilled markets. In this scenario, they would not be anticipated to be leaders in individual offshoring. The Middle East countries (Emirates and Saudi Arabia) may also be attributed to high local salary levels and talent pool diversity. From the above learnings, the dynamic between top individual offshoring locations and the top international assignment locations (Figure 12) requires further analysis.

Nine of the top 20 individual offshoring locations are shared with the top 20 locations for international assignment. Of the remaining countries that don't have a shared attraction for both IA and individual offshoring, some are in the same geographic region (with limited geographical and cultural distance) e.g. UK and Ireland or Australia and New Zealand.

Countries such as Germany and Switzerland are sparse locations for individual offshoring. This may be explained by their economic environment which is characterized by more protective labour

laws (Manning 2013). As noted above, these countries may also be actively initiating individual, or organizational, offshoring.

Figure 12: IA and individual offshoring locations[19]

These findings are very important for this research as they demonstrate an overlap between offshoring and international assignment, in terms of preferred locations. Location factors, which are a barrier to expatriation (Yurkiewicz and Rosen, 1995) may favour individual offshoring as far as global talent is concerned.

Another key element is that individual offshoring destinations are not necessarily low cost locations, and may not be lower cost than the home country. Singapore (or even Brazil if Sao Paulo is the end destination) is one of the most expensive countries worldwide. However, elements such

[19] Inspired by the literature review, using EBSCO

as labour law, tax advantages, regional hub or talent pool partially compensate the employer for the high net salary and make those expensive locations quite attractive for offshoring.

2.1.2.3. Locations of SIE

If one third of the organization-initiated expatriation (OIE) including both international assignment and individual offshoring take place in peripheral economies, this ratio drops to one sixth when it comes to self-initiated expatriation (SIE) (Peiperl et al., 2014). This is due to the difference in objectives between OIE and SIE.

Apart from the work by Peiperl, Levy and Sorell (2014), few data regarding locations for SIE have been published to date (Andresen, Biemann and Pattie, 2015). However, given that we consider IA as directed at talent and that the SIE employee pool doesn't match the pool of respondents for this research, the lack of data in this area will not impact the design of the research nor the data collection.

As an outcome to this analysis of OIE and SIE locations, a large overlap between offshoring locations and the international assignment countries emerges (Table 6).

Locations for individual offshoring	Locations for international assignment	Locations for self-initiated expatriation
Importance of cultural distance	Mainly in developed economies	Limited data
Intra and extra country offshoring	BRIC as emerging IA countries	1/6th in peripheral countries
Rather large proportion of non-low cost countries	1/3rd in peripheral economies	
Significant overlaps of locations		

Table 6: Location of individual offshoring, internal assignment and SIE[20]

[20] Inspired by the literature review, using EBSCO

2.2. Individual offshoring not only driven by cost elements

The literature is very prolific in listing criteria for companies to decide on offshoring part of their activities. However, the literature is relatively silent on the criteria an individual will consider in accepting to relocate. Indeed there are no academic sources on relocating on either a local contract (individual offshoring) or if the employee is considered a global talent (Global Talent Offshoring).

Therefore, to be able to extract from the literature, criteria for offshoring that are relevant to the individual, the criteria relevant to the company have been used as a starting point.

Hutzschenreuter, Lewin and Dresel (2011) confirm the findings of Lewin and Peeters (2006) and Manning, Massini and Lewin (2008) that service level improvement, reduced competitive pressure and access to qualified personal are key drivers for companies to relocate some of their activities offshore.

2.2.1. Identification in the literature of criteria relevant for companies to offshore: transposition to individual offshoring

To allow the transposition of the employer's criteria for organizational offshoring to the context of individual offshoring, the methodology below has been followed:

1 – All criteria have been sorted chronologically to understand how timing has influenced this topic in the literature

Before 1990, offshoring is poorly distinguished from outsourcing in the literature. There is an increased interest in this topic from 2000 onwards (Figure 13).

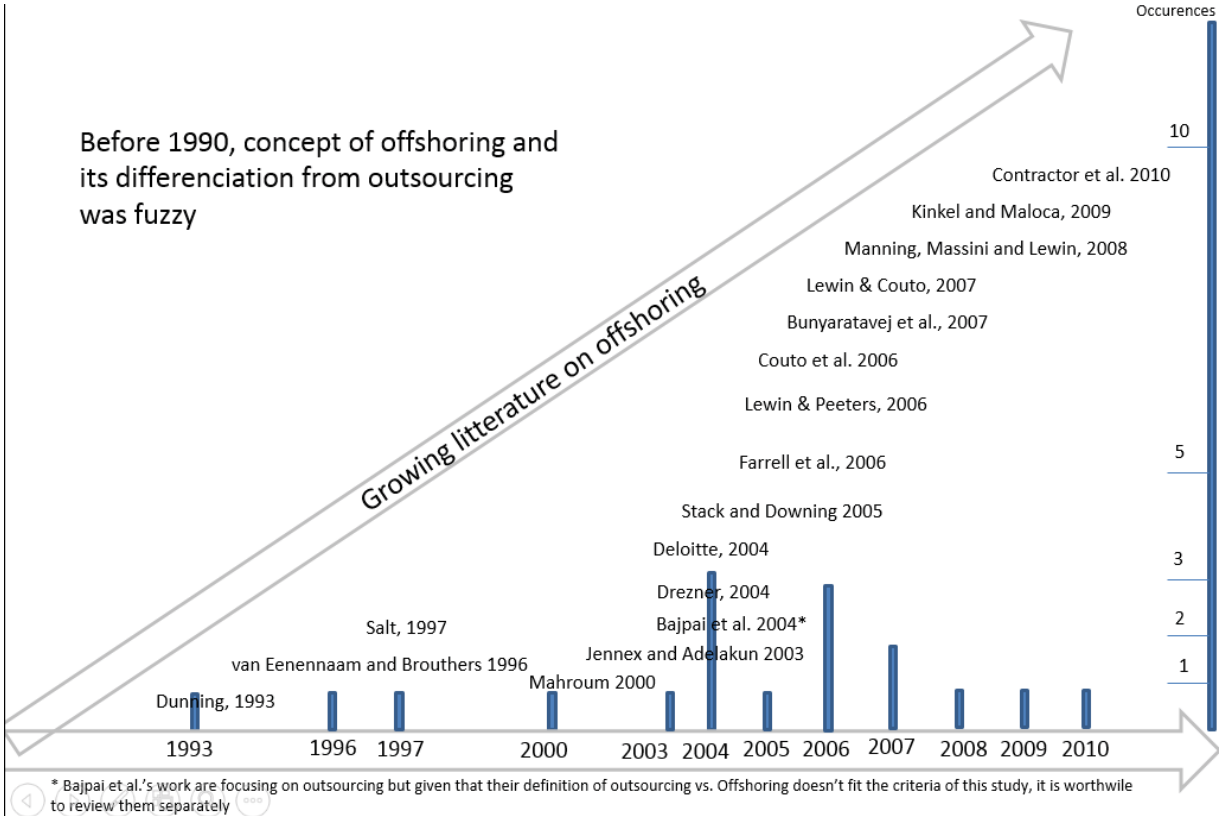


Figure 13: Offshoring literature from 1993 to 2010, a growing trend[21]

2- Criteria were grouped together by theme to understand whether they were also applicable to individual offshoring[22]

3- A rationale has been provided for each criterion considered to not be transposable to individual offshoring

4- Coding (key word) and justification for the coding were added

Drivers are more often oriented to the individual, confirming the trend from an organizational to an individual offshoring.

[21] Inspired by the literature review, using EBSCO
[22] Details can be found in the annexes

5- Frequency of coding has been extracted and sorted in descending order (Table 7):

Codification	Recurrency in offshoring literature
Professional development opportunity	16
Change appetite	15
Purchasing power	14
Dynamic labour market	9
Telecommunication infrastructure improvement	6
Cultural awareness	5
Immigration legislation	3
Travel democratisation	3

Table 7: Criteria for individual offshoring[23]

Three distinct thresholds have been set:

- High frequency : greater than 10 occurrences;
- Medium frequency : 5 to 10 occurrences;
- Low frequency: fewer than 5 occurrences.

6- The above methodology has been transposed to research by Bajpai et al. (2004)

Bajpai et al. (2004) are treated separately given that their research mixes organizational offshoring and outsourcing;

7- The outputs from Bajpai et al. (2004) have been consolidated with the initial findings (Table 8);

[23] Extracted from the literature, using EBSCO – see annexes for more details

Source	Drivers identified	Applicable to individuals	Grouping codification	Justification: how does the company criteria translates into an individual one?
Bajpai et al. 2004	Cost saving	yes	Purchasing power	The company reduces costs and increases results while the employee looks at its purchasing power. Salary reduction does not necessarily translate into reduced purchasing power in the host lower cost country
Bajpai et al. 2004	Increase capacity	no		
Bajpai et al. 2004	Ability to take advantage of offshore labor	no		Too vague
Bajpai et al. 2004	Access to better technology and systems	yes	Telecommunication infrastructure improvement	Improved telecommunication infrastructure allows cheaper hence more frequent contacts with family and home
Bajpai et al. 2004	Increase service levels	no		The host country may demonstrarte better service (health, education...)
Bajpai et al. 2004	Improve inefficient internal processes	no		This is a core element of outsourcing strategies, not applicable to offshoring
Bajpai et al. 2004	Consolidation of business processes across multiple divisions/ locations	?		Arguable. This is not the driver in an offshoring decision. However the company could take advantage of the offshoring to further restructure and consolidate. We will leave this criteria out of te scope of this research
Bajpai et al. 2004	Ensure better compliance with regulatory requirements	?		Arguable, location closer to some key regulatory location (ex: Bruxelles) could impact compliance. Will be left out of the scope of this research
Bajpai et al. 2004	Lack of internal staff/capabilities	no		Offshoring remains captive in the scope of this study so not applicable

Table 8: Outputs from Bajpai et al. (2004)

8- The allocation of thresholds was revised to differentiate high, medium and low recurrent factors (Table 9).

Codification	Recurrency in offshoring literature	Bajpai's contribution	Total recurrence	Frequency thresholds	
Professional development opportunity	16		16	high >10	8 criteria to test onto talents
Change appetite	15		15		
Purchasing power	14	+1	15		
Dynamic labour market	9		9	medium 5-10	
Telecommunication infrastructure improvement	6	+1	7		
Cultural awareness	5		5		
Immigration legislation	3		3	low <5	
Travel democratisation	3		3		

Table 9: Final criteria - from organizational offshoring to individual offshoring[24]

These factors are considered the most relevant to be investigated in this thesis. However, further work during the research design phase may add other contextual criteria (family, education, incentives, non-work related activities as per Fenwick, 2001…) and identify whether these eight criteria shall all be considered for data collection or could be further consolidated.

2.2.2. Individual offshoring and other expatriation types: the factors

2.2.2.1. Transposition of organizational offshoring factors to individual offshoring

Whether these factors are also relevant in the case of international assignment and self-initiated expatriation will now be considered (Table 10):

[24] Analysis based on the literature review – see more details in annexes, Table 57

Individual offshoring factors	Relevance for international assignment	Relevance for self-initiated expatriation
Cultural awareness	Yes (Dickmann et al., 2008; Duvivier and Peeters, 2011; Lewis, 2009; Mayerhofer et al., 2004)	Yes (Doherty et al., 2011; Howe-Walsh and Schyns, 2010)
Professional development opportunity	Yes (Barmeyer and Davoine, 2012; Dickmann et al., 2008)	Yes (Peiperl et al., 2014)
Purchasing power	Yes (Dickmann et al., 2008; Lewis, 2009; Mayerhofer et al., 2004)	No

Table 10: Individual offshoring factors and relevance for IA and SIE

Most of the **individual offshoring drivers are also relevant to international assignment and self-initiated expatriation**.

Only purchasing power seems to be positively influencing international assignment (Dickmann et al., 2008; Lewis, 2009; Mayerhofer et al., 2004) but does not impact self-initiated expatriation. For individual offshoring, the assumption, based on academic research on organizational offshoring, is that of a positive correlation. If the purchasing power remains constant or increases in the host country compared to the home country, then this is a positive influence for the individual's decision to relocate (Bajpai et al., 2004; Contractor et al., 2010; Kinkel and Maloca, 2009).

Professional development is one of the reasons to send an employee on an international assignment (alongside filling a technical gap) (Dickmann et al., 2008). Peiperl, Levy and Sorell (2014) also emphasize professional growth as a criterion for self-expatriation.

Cultural awareness is a driver that is common to self and organization-initiated expatriation (Baruch et al., 2013; Doherty et al., 2011; Howe-Walsh and Schyns, 2010; Peiperl et al., 2014).

2.2.2.2. Transposition of IA factors to individual offshoring

Twenty eight factors potentially influencing acceptance of an international assignment were extracted from Dickmann et al. (2008). These factors have been mapped against self-initiated expatriation and individual offshoring. There is no significant difference between SIE and individual offshoring across these factors. Gaps in factors valid for international assignment and individual offshoring are very limited. Finally, the minor differences are related to factors linked to family package and repatriation to home country. Given the inherent divergence between IA and individual offshoring contracts, misalignment on those two topics was expected (Table 11).

Factors to accept an IA	Validity for SIE	Validity for Individual Offshoring
Having relevant job-related skills	Applicable	Applicable
Potential for job skills development	Applicable	Applicable
Potential for leadership skills development	Applicable	Applicable
Career progression	Applicable	Applicable
Perception of career risk	Applicable	Applicable
Maintaining work networks with the home country	Not Applicable	Not Applicable
Work/life balance	Applicable	Applicable
Intercultural adaptability to the host culture	Applicable	Applicable
Professional challenge of working abroad	Applicable	Applicable
Willingness of spouse to move	Applicable	Applicable
Children's education needs	Not Applicable	Not Applicable
Interruption in spouse career	Applicable	Applicable
Loss of partner's income	Applicable	Applicable
Maintaining personal networks	Applicable	Applicable
Personal health status	Applicable	Applicable
Desire to live abroad	Applicable	Applicable
Successful previous assignment(s)	Not Applicable	Not Applicable
Personal financial impact	Applicable	Applicable
Position offered on assignment	Not Applicable	Not Applicable
Length of an assignment	Not Applicable	Not Applicable
Potential role(s) available on completion of assignment	Not Applicable	Not Applicable
Language compatibility	Applicable	Applicable
Security	Applicable	Applicable
Distance away from home location	Applicable	Applicable
Host country culture	Applicable	Applicable
Host country standard of living	Applicable	Applicable
Pre-departure preparation Repatriation package	Not Applicable Not Applicable	Not Applicable Not Applicable

Table 11: Factors for IA - transposition to SIE and individual offshoring[25]

[25] Adapted from Dickmann et al., 2008

2.2.2.3. Factors applicable to this research

The identified eight organizational (Table 9) and twenty international assignment factors are too many to consider for the field data collection phase.

Furthermore, it is noted that the eight factors derived from organizational offshoring are also included in the 28 from Dickmann et al. (2008). Therefore, this also supports the inferred trend from an organizational to an individual offshoring. In the context of this study, the focus will be limited to the following ten factors to be tested during the questionnaire (Table 12).

Criteria to be tested	
1	Career opportunity
2	Intercultural adaptability to the host country
3	Language compatibility
4	Work / life balance
5	Willingness of spouse to move
6	Interruption in spouse career
7	Personal health status
8	Personal financial impact
9	Maintaining personal networks in home country
10	Distance away from home country

Table 12: Criteria to be tested in the questionnaire[26]

[26] See annexes for more details on factors from Dickmann et al. (2008) excluded from this research, Table 58

3. From talent to global talent

3.1. High performer, high potential, talent: three different concepts

3.1.1. A context that favours the emergence of a new perception of talent

Williams (2001) emphasizes an increasing demand on the labour market. However, there is actually a shrinking or compression of the quality of employee profiles, with few employees able to adapt and evolve in multinational companies.

Potter (2005) refers to the expansion of the global economy. The demographic element is predominant in this analysis, with a declining birthrate in developed countries, coupled with increased longevity and a better medical system in those developed countries.

This idea is supported by Athey (2008) who studied the projected change in the working-age population comparing 1970-2010 to a projected 2010-2050. Athey (2008) demonstrated that if Europe and Asia have rather pessimistic outlooks (aging population, hence workforce), this is not the case in the Americas.

This is important to this research, as an assumption might have been made that individual offshoring was a response to the aging issue. However, Athey (2008) emphasizes that Europe and North America, which are both initiating individual offshoring, actually face opposite population trends.

However, it remains true that, with an aging population in some geographies, access to talent will become increasingly complicated, hence the relevance of this research in understanding how companies might plan to retain their talent in the face of a trend towards individual offshoring.

In the same way, Potter (2005) also emphasized that 'baby boomer' workers are reaching retirement age and will increase the shortage in the qualified workforce.

Potter (2005) highlights the increasing nervousness of companies to not having the right person in the right place at the right time. This is coupled with the perceived intensification of the international competition for talent. This last element is noteworthy as it refers to the concept of the "*war for talent*" coined by McKinsey in the late 1990s. Literature demonstrates the limited impact (if at all a reality) of this 'war'. Companies clearly seek talented employees but their sustainability is more a function of their retention than their attraction (Haslberger, Brewster and Hippler, 2013).

Finally Potter (2005) elaborates the concept of the non-linear work life cycle. Traditionally, the journey comprised studying → working → retiring. However, employees, and more so the younger generation, now mix or alternate periods of education and work (Potter, 2005). Work can also be interrupted for leisure time. As Potter (2005) explains, this is a new trend that companies now have to integrate into their human resources management. This trend may also contribute to re-balancing the employee/employer relationship (Arthur and Rousseau, 1998).

Companies continue to offshore certain activities while trying to retain both talent and employees who are now more volatile (interruption of career, new employee/employer balance). Today employers need to better understand the factors at stake for employees, and more so for talent, to be willing to remain in the company while their position is offshored and a local contract is offered as a means of expatriation (Potter, 2005).

With new technologies, new partnerships and a more globalized environment comes a "*revitalization*" of the organization (Palmisano, 2006), triggering new types of relationships (hence contracts) to answer those new needs.

Holland, Sheehan and Pyman (2007) propose a completely different interpretation of this situation. For them, the main drivers for a change in mindset within MNCs with regards to workforce, and talent in particular, are the increasing shortage in qualified workers coupled with a need for a clear differentiator in the market (competitive advantage that is seen to be brought to a MNC through a clear emphasis on human resources management).

The concern of a declining labour supply is also found in Stahl et al. (2007) as they divide the reasons for talent search into two main categories:

- A rising demand;
- A declining supply.

The first can be mainly understood through the perspective of an organization (business growth, globalization…) while the later resonates more with human management (demographic trend, workforce's work-life balance, job mobility…).

This business transformation Stahl et al. (2007) alluded to and the influence of talent management are reinforced by Beechler and Woodward (2009) who also add other factors: diversity of the working environment, demonstrated leadership, mobility and global trends (demography, economic climate, globalization).

These factors will determine whether the company might benefit by entering a talent war (tactical state) or whether it is better to find creative responses to respond to talent's concerns (evolving state). Depending on the company strategy, individual offshoring will be used to a greater or lesser degree.

A new element that companies need to consider in managing talent and that can ultimately favour individual offshoring is wage inflation (Manning, Sydow and Windeler, 2012).

Authors refer to both a natural inflation dynamic and one resulting from chasing external talent by offering higher pay. Doing so creates an inflationist wage dynamic. Initially intended to overcome turnover and to attract talent, it can ultimately damage the company's interests as by entering a race they cannot stop and the company's profit can be impacted. According to Manning, Sydow and Windeler (2012), this is mainly true in service activities.

The same authors also emphasize that there is a growing trend of offshoring knowledge services. This is where most talent will be found (as per our latter definition of talent). Manning, Sydow and Windeler, 2012) describe the beginnings of a trend from organizational to individual offshoring.

The key factors affecting the search for talent as a strategic driver for companies have been described. These factors mainly support the idea of a growing demand for or a shrinking supply of talent (Table 13).

Factors impacting the supply of talents	Factors impacting the demand of talents
Demographic trend: aging population and baby boomer's retirement	Increased differentiator on the market
Non linear work-life cycle	New technologies
Balanced employee/employer relationship	New partnerships
Personal aspiration and work-life balance	Globalized environment
Wage inflation / financial expectations	Business growth

Table 13: Factors impacting demand and supply of talent[27]

[27] Inspired by the literature review, using EBSCO

3.1.2 Differences between high performer, high potential and talent in the literature review

This topic was barely addressed by scholars before the 2000s which demonstrates how new and of growing importance these concepts are.

3.1.2.1. Concept of high performer

Even in the 2000s, the concept of 'performer' or 'high performer' is rarely used. Therefore the definition is considered here as transparent i.e. a high performer is an individual who sustainably performs to a high level (Walker and LaRocco, 2003; Pepermans, Vloeberghs and Perkisas, 2003; Dries and Pepermans, 2007; Martin and Schmidt, 2010; Ready, Conger and Hill, 2010; Ulrich and Smallwood, 2012; Gallardo-Gallardo et al., 2013) .

3.1.2.2. Concept of high potential

For Bournois and Roussillon (1992), a high potential employee is defined only by that person's foreseen vertical career progression. This definition is rather limiting as a career can be understood either as a succession of vertical moves (progressive appointments toward senior management roles) or as horizontal moves (sideways appointments to become an expert in one's field) (Dries and Pepermans, 2007).

This definition may have been relevant in the 1980s but cannot be directly transposed to today's challenges as related knowledge has evolved since then.

Gritzmacher (1989) defines the concept of high potential through very subjective sets of criteria ("*a unique perception of one's occupation*", "*the thinking style*" or "*sense of creativity*", p.421). In 2012, Ulrich and Smallwood also confirmed Gritzmacher's definition of high potential.

Also, Pepermans, Vloeberghs and Perkisas (2003) confirm the definition of talent as proposed by Gritzmacher (1989). This is interpreted as a continuum between the 20th and 21st centuries. The notions of teamwork, judgment, creativity, company commitment are included in the work of Pepermans et al. (2003).

However, the authors go beyond Gritzmacher's definition (1989) by complementing it with other criteria linked to leadership such as the ability to make employees change, to create new cultures, to get workers to follow new strategies that will take energy and time to accomplish.

Performance is another criterion added by Ready, Conger and Hill (2010). They claim that high potential employees are high performers with the right behavior. If this is true, it is also true that the reverse does not necessarily apply: all high performers aren't high potentials. High potentials are a subset of high performers.

To date, the literature has not covered the situation of a high potential not being a high performer. This might be because we consider an individual's potential through the lens of the career and because company wouldn't want to offer career opportunities to an individual who is not considered to be performing.

3.1.2.3. Concept of talent

First, and most importantly, there is no clear consensus around the concept of talent in the literature. Gallardo-Gallardo, Dries and González-Cruz (2013) even referred to a "*serious lack of clarity*" (p. 290). The main explanation that those authors put forward is that this is an area that has been poorly investigated both by scholars and more so by practitioners themselves, supported by consultants (Gallardo-Gallardo, Dries and González-Cruz, 2013). Therefore, there is a lack of

discipline in the approach, leading to a danger of theories that have not been empirically tested. Already in 2001, Buckingham and Vosburgh highlighted the fundamental lack of consensus around the meaning of 'talent'. This was reiterated by Lewis (2009) who added that this lack of clarity was generating confusion between the expected outcome and the process of talent management. Also Iles (2013) indicated that there were two approaches to talent: one 'inclusive' meaning that 'talent' refers to all employees and the other 'exclusive' where 'talent' is only a subset of the employee population. These imprecise definitions of talent have added to the confusion.

In the first approach (inclusive), all employees are or can be performing and it is the manager's role to identify the employees' strengths and develop them. As Ashton and Morton (2005) indicate, employees are the most valuable assets of a company and it is therefore important to refer to them in eulogistic terms.

The second approach (exclusive) argues that only some individuals can make a decisive contribution to the company's success (Ng 2013). Tansley (2012) relates these indidviduals with the highest potential of a company. He further develops this approach in 2011, also balancing it with the more inclusive view as stated above.

In addition to the inclusive vs. exclusive debate in the literature, another lens has been offered by Gallardo-Gallardo, Dries and González-Cruz (2013) pointing out the concept of talent as relative and subjective. A talented employee is considered as such in a given company and compared to a particular set of co-workers. If either of those parameters change, the initially identified talent may turn out to actually be average compared to his or her peers (Coulson-Thomas, 2012).

A last confusion that can be noted in the literature, is to equate talent with either high performers or with high potential (Walker and LaRocco, 2003). This is an important consideration for this research, in establishing who really are those individuals the company is asking to offshore and follow their jobs to new locations.

3.1.2.3.1. Talent defined as high performer

Williams (2001) refers to the individual's performance by stating that talent are high performers while recognizing the reverse is not true.

So performance is a necessary condition, but it is not the only criterion.

In 2005, Smart considered talent through the unique lens of performance, even stating that talent is in the top 10% of performers of a company, i.e. they are the "*best in class*".

Already in 2000, Gagne and again in 2012, Ulrich and Smallwood refer to the top 10% of performers to define talent. This definition of the 10% percentile does not seem to be firmly backed by any research, hence this threshold is subject to debate. The unique criterion of being in the top 10% of performers doesn't make the individual a talent. The notion of demonstrated potential should be factored in as well.

Stahl et al. (2007) also adopt this approach of talent being at the top of their peer group in terms of capabilities and performance. How does "capability" relate to potential? This is not clear. The authors don't indicate whether the capabilities have been fully leveraged (in which case there is no potential left) or if there is still some capability to be explored, in which case the definition of talent would be a mix of high performance and high potential.

Athey (2008) has a very pragmatic approach to the concept of talent as he considers this to refer to workers who have both highly developed skills and deep knowledge. They are the ones who deliver successful strategies.

3.1.2.3.2. Talent defined as high performer and high potential

If researchers define talent as high performers or a mix of high performance and high potential, there is no clear source stating that talent is high potential regardless of their current performance level. It could be argued that a talented individual might not be performing in a given role for various reasons but could remain a talent who, once put in the right place, could make a strategic difference to the employer's success.

Walker and LaRocco (2003) illustrate how some will define the concept of talent through the lens of the potential of the individual. These authors established a clear distinction between high performer and high potential (these two concepts have rarely been jointly addressed). The performance is rooted in the present while the potential looks at the future. If the company is looking for tomorrow's leaders, then potential should indeed be high on the agenda.

Walker and LaRocco (2003) try to demonstrate how those two concepts overlap; or don't, depending of the individual's profile. However, these authors focus only on the two extremes (high vs. low performers or high vs. low potential). They could have gone a step further by also plotting the mid potentials and performers (Table 14).

	Lower potential	Mid potential	Higher potential
Higher performance	Sustain development in current roles	Sustain development in current roles	Continually provide challenge
Mid performance	Sustain development in current roles	Sustain development in current roles	Improve performance
Lower performance	Improve performance or remove	Improve performance or change assignments	Improve performance or change assignments

Table 14: Potential and performance matrix[28]

Collings and Mellahi (2009) considered that talent refers to a pool of high potential that are also high performers. Only the conjunction of the two groups can define talent. In 2012, Tansley also supported this definition, emphasizing that the delivery of performance is not just happening today but shall be sustained over time.

However, as Martin and Schmidt (2010) stated, today's success of an individual is no guarantee that he/she will perform equally well in another role. Making this mistake would actually encourage companies to not invest in the right people, hence to waste time and energy (and probably money as well).

Ulrich and Smallwood (2012) state this loud and clear: talent shall demonstrate today's required ability, adapt to tomorrow's needs and drive the company in the right direction.

In the literature review, because the concept of individual offshoring is new, there is no distinction made between what is considered talent in the case of international assignment and of Global Talent Offshoring.

[28] Inspired by Walker and LaRocco, 2003

Applying the potential / performance matrix to individual offshoring and international assignment talent, a probable difference is the timescale considered for the retention and development of talent i.e. how strategic the future position is considered. The more strategic, the less risk the company would be willing to take and the more probable the international assignment contract would be offered.

Based on the existing literature on international assignment, candidates are seen as being appropriate for development in anticipation of senior executive roles. Therefore GTO (Global Talent Offshoring) would apply to talent anticipated to rise to levels slightly lower in the company hierarchy. However, Global Talent Offshoring roles can still be offered to talent expected to take senior executive roles and, if declined, the alternative offer would remain the IA. Conversely, talent expected to rise up to roles slightly lower than the top level would only be offered the GTO option.

3.1.2.3.3. Talent: innate or acquired – can talent be developed?

A last element to consider is whether talent is innate or acquired.

It is key to this topic in the sense that, if talent is solely innate, there is only a limited development opportunity. In this case, expatriation, be it individual offshoring or international assignment, would have limited impact and should not be leveraged to contribute to talent development. If talent is innate does this mean it is transportable to a different culture/environment – probably not. So a company might still wish to see how talent was applied in a different location within a global business.

It is noteworthy that this debate has triggered less published research than the other topics related to talent. Nevertheless, we can see very strong positions emerging in favour of talent as acquired skills (Leonard and Swap, 2005; Pfeffer, 2001; Ericsson, Prietula and Cokely, 2007) and those

considering it wholly innate (Buckingham and Vosburgh, 2001).

For Meyers, van Woerkom and Dries (2013), high talent means high intelligence which is genetically determined. The current study challenges this position as intelligence is also an attribute that requires stimulation. Even the brightest mind, without intellectual stimulation, will lose its agility.

A second argument from Meyers, van Woerkom and Dries (2013), is that, at a very young age, children can demonstrate great abilities in some areas. But how would such gifted children be reflected in a company's talent pool years later? Equally, some employees can be gifted in an area that is irrelevant to the company business and hence those employees are not recognized as talent.

On the other end of the spectrum, Meyers, van Woerkom and Dries (2013) highlight three common elements suggesting talent as being acquired. The first is the intention to put effort into something to succeed. Talent reflects a mindset, a willingness and a form of stamina.

The second element (talent evolves from experience) refers to the idea of learning by experience.

Finally, the authors propose a middle path (Nature Nurture Interaction) that is very much adhered to in this thesis. It basically recognizes the need for a predisposition which was alluded to earlier while emphasizing it is a necessary but non-sufficient condition (other elements as the environment must also be considered).

In this research, we will consider that **talent is neither solely a high performer nor solely a high potential individual. It is a combination of both, with this distinction in relation to the above stated definitions. To be categorized as talent, an individual must have already, on several occasions, demonstrated being capable for challenge or a step change by successfully embracing the change and delivering despite challenges and uncertainties**.

The key tensions in the literature have been extracted and emphasized (Table 15).

Traditional debates related to Talent among scholars			
Subjective	≠	Objective	Dries and Pepermans (2007); Gallardo-Gallardo et al. (2013); Walker and LaRocco (2003)
Innate	≠	Acquired	Iles (2013)
Relative	≠	Absolute	Gallardo-Gallardo et al. (2013)

Table 15: Traditional debates related to talent among scholars

In this research, talent will be defined as a subjective, relative and exclusive concept ("elitist" approach according to Walker and LaRocco, 2003).

- Subjective as it is not against a set of criteria, rather driven by a behavior and a particular 'fit' of a mindset within a particular company's culture (Dries and Pepermans, 2007; Gallardo-Gallardo et al., 2013; Walker and LaRocco, 2003);
- Relative as it is in comparison to a group of peers (Gallardo-Gallardo et al., 2013);
- Exclusive as the elitist view of Iles (2013) that this pool is a very limited subset of the company's population.

Finally, it is postulated that there is an innate predisposition for talent but this is not a sufficient condition. Talented people must work hard to cultivate their strengths and develop other complementary skills. As a consequence, companies must invest in their development, including their international exposure to transform them into global talent.

In this research project, we will only be focusing on talent in a range of white collar activities. If Walker and LaRocco (2003) or Smart (2005) did provide hard figures to categorize talent (stating the 10% threshold), this is not adhered to in this research. The concept of talent is far from being supported by a consensus and authors have not yet deeply investigated this field, leaving it relatively free for consultants and practitioners to develop their own theories. In this context and without the support of proper scientific research, we believe it safer to not provide any numeric range. The definition of talent that shall apply to this research is then as per the following scheme (Figure 14).

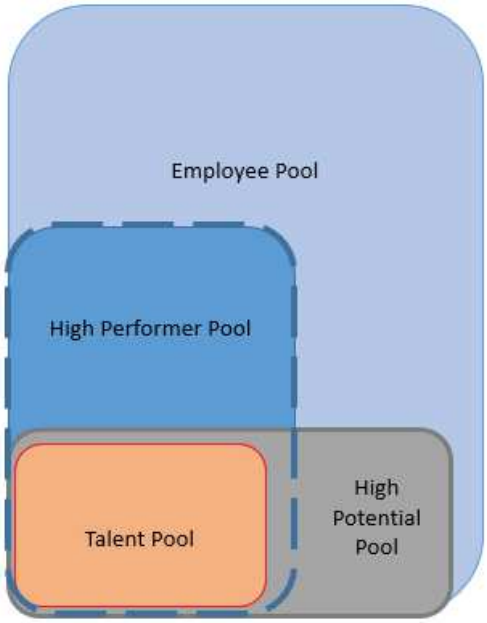


Figure 14: Definition of talent in this research[29]

In this research project, we will refer either to the pools of employees, high performers and high potentials as well as talent as defined above.

[29] Inspired by the literature review, using EBSCO

3.2. The globalization of talent

It is important to recognize that work mobility is no longer always necessarily "done" to the employees but is increasingly triggered by them (Dickmann and Baruch, 2011).

With an increase in globalization, the white-collar workforce is increasingly looking for global opportunities (Dickmann and Baruch, 2011; McNulty and De Cieri, 2016). This can either take the form of a role outside of one's national border or beyond national border responsibilities from within the country, with related business travel.

With the democratization of leisure travel, a growing appetite of younger generations for cultural diversity at the workplace is emerging, changing the world as we knew it into a "Global Village" (McLuhan 1967). This new pattern contributes to the brain drain/gain and the emergence of global careers (Baruch, Budhwar and Khatri, 2007a).

3.2.1. Various forms of expatriation

It is now expected that talent in a MNC will hold roles with responsibilities beyond national borders. This can translate into different forms of expatriation and work patterns (Adler and Bartholomew, 1992; Andresen et al., 2014; Andresen and Biemann, 2013; Dickmann and Baruch, 2011; Mayerhofer et al., 2004; McNulty and Brewster, 2017; McNulty and De Cieri, 2016; Point and Dickmann, 2012).

Key types of contract identified by Mayerhofer et al. (2004) have been identified (Figure 15) and will be leveraged in this research.

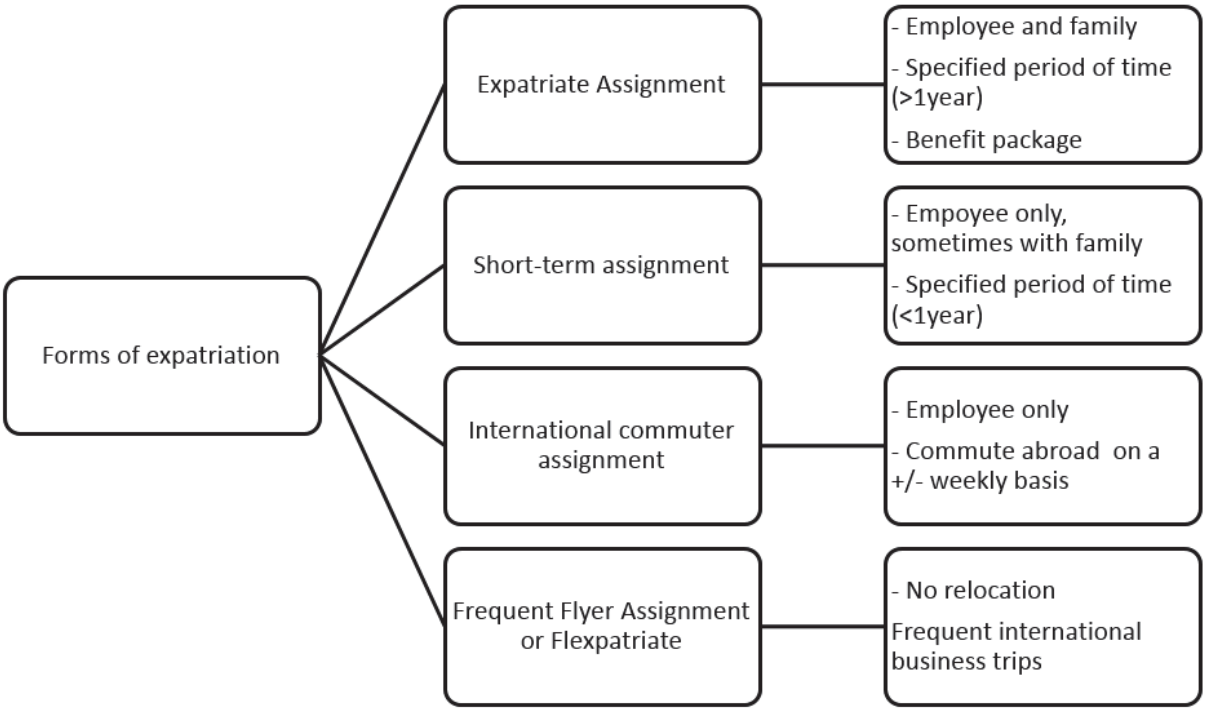


Figure 15: Forms of expatriation[30]

First, individual offshoring does not appear in these authors' descriptions as a form of expatriation. Secondly, with the exception of an expatriate assignment, none of the other forms of expatriation described by these authors consider the family. The travel required to carry out the the role clearly does impact the whole family.

Finally, it could be argued that one standard expatriation type is not addressed here which is the permanent relocation to another country to perform another role.

To be successful and change from a talent to a global talent status, the individual will need to show abilities to navigate across cultures (network, mindset, work patterns…) and experience a true global career (Point and Dickmann, 2012) – a global career being "*an evolving sequence of a person's work experience over time when part of the sequence takes place in more than one country*"

[30] Mayerhofer, Hartmann, Michelitsch-Riedl and Kollinger, 2004

(Dickmann and Baruch, 2011, p.3).

A question that can be raised is related to accountabilities for multiple countries from within one's national border (for instance, a French Global Head of Finance based in Paris for a French company). Should those persons be considered as on-boarded for a global career? Should there be a certain threshold to be considered for a global career (a certain percentage of one's employee time spent on direct exposure to multi-cultural environment)? A distinction is made by certain authors in the literature, between global managers and expatriate managers (Adler and Bartholomew, 1992; Edström and Galbraith, 1994; Point and Dickmann, 2012; Black and Gregersen, 2000). In the context of this research, global talent is considered through the lens of the individual offshoring therefore by definition with a physical mobility.

Of course, a company will seek to maintain the right balance between employees embarking on a global career and those remaining in the more national driven/low geographic mobility type of career.

Global career; alongside organizational offshoring, supports the company's development in multiple ways (Figure 16):

- Ensures the cultural continuum and the knowledge management beyond national borders;
- Supports the development of tomorrow's global leaders (employee retention) (Dickmann and Baruch, 2011; Point and Dickmann, 2012);
- Operational continuity (Point and Dickmann, 2012; Carpenter, Sanders and Gregersen, 2001);
- Talent attraction (Point and Dickmann, 2012; Martin et al., 2005; Berthon, Ewing and Hah, 2005).

Objectives:	Culture continuum	Knowledge management	Global leadership	Operation continuity	Talent attraction power
Mean:	Control / create subsidiaries across borders	Create, transfer and exploit knowledge across cultures	Manage and adapt across cultures	Fill vacancy quickly or skill gap	Branded as global company

Figure 16: Company's needs for global careers

3.2.2. Global career – a balanced relationship between the employee and the firm

Companies need to better understand employees' interest in global careers and demonstrate an ability to answer those interests (career progression, personal development, individual aspiration, family interest…).

Equally, companies undertake a global distribution of work (Kumar, van Fenema and von Glinow, 2009) or "*spatial reconfiguration of work*" (Mattarelli and Tagliaventi 2010, p.1) which creates further opportunities for global careers under various forms of employment contracts (Andresen, Biemann and Pattie, 2015).

This clarification of the concept of a global career helps frame the earlier definition of **global talent i.e. talent (as per the earlier definition) with a global career**.

Conclusion Chapter 1:

Companies can manage the evolution of their value chain through two main drivers: the service model (in- vs. out-sourcing) and the geographical distance (offshoring: near or farshoring). Those two concepts are not exclusive even though the focus of this research remains offshoring.

As for outsourcing initiatives, offshoring activities carries a heavy human impact and is therefore, for the employee, a significant impact on the individual's relationship (trust, loyalty) with the company (high risk of unemployment as a result of the organizational design).

If traditionally the focus was more on organizational offshoring, there is now an increasing interest on the impact on individuals. Offshoring part of the company's value chain whilst attempting to retain incumbent talent is the emerging trend: Global Talent Offshoring (GTO).

Expatriation can be either initiated by the individual (SIE) or by the company (OIE). In the latter, international assignment and individual offshoring can be differentiated as two distinctive kinds of organizational-driven expatriation (individual offshoring being defined as the permanent relocation of some activities with the intention to retain incumbents to perform the same job abroad).

Through a comparison with international assignment and SIE, some similarities were identified with both SIE (permanent relocation without support package for the employee and the family) and IA (expatriation initiated by the company; relatively similar corporate objectives and locations).

As such, individual offshoring is positioned at the crossroads between international assignment and self-initiated expatriation. While SIE's objectives are expected to realize short term, those of international assignment are long term and individual offshoring, mid-term.

A trend from organizational to individual offshoring (Baruch et al., 2013) may be facilitated by similar employee profiles between international assignment and individual offshoring with the latter positioned as a lower cost alternative to retain and develop talent (especially so in the face of the failure of IA at retaining individuals; Cazal et al., 2011).

Finally, via a thorough review of the criteria to offshore (organizational perspectives) and to send individuals on an IA, the primary set of criteria to be tested in this research has been identified.

The pool of respondents is comprised of global talent where talent is defined as high performers with high potential (exclusive and elitist approach to the concept of talent).

The supply for such employees is limited.

Moreover, this talent needs to have or be able to acquire global acumen and navigate smoothly across cultures. A way to internationalize their profile is either self-initiated (self-initiated expatriation) or company driven (organization-initiated expatriation). For the latter, international assignments are becoming very expensive forms of expatriation with a low return on investment (high attrition rate; Barmeyer and Davoine, 2012). As such, Global Talent Offshoring is emerging as a lever for companies to globally develop their talent who, in the absence or shrinking number of IA opportunities, could have a vested interest in considering GTO (career booster).

Finally, global talent is highly sought after in the market but at the same time more difficult to attract and retain, therefore becoming more expensive (self-driven wage inflation).

For the sustainability of a company, its talent development and retention strategy (i.e. investing in internal and company-made talent) is a more cost effective approach than acquiring talent outside. It also limits the risks of cultural adjustment required by externally sourced talent.

This research will formulate recommendations to retain global talent through GTO.

Key learning points of the chapter
• Individual offshoring is demonstrated to bridge international assignment and self-initiated expatriation, emerging as a new form of expatriation • Individual offshoring is now defined as the permanent relocation of activities with the intention to retain incumbents to perform the same job abroad with no additional associated benefits • In this research, global talent is defined as a high performer with high potential and career evolution outside of the home country

Chapter 2: Offshoring of global talent: toward a theoretical framework

In this chapter, the context for the emergence of GTO is framed by placing a Resource-based view into perspective, particularly its human and organizational aspects (*Resource-based view – a starting point*).

Thereafter, the company's motivation to develop Global Talent Offshoring and how this relates to talent management is explored (*Individual offshoring in the light of talent management*). To this end, the specifics of white collar activities and their offshoring will be further discussed. Also, the effects of globalization on the job market for companies will be researched to understand how they contribute to the emergence of GTO.

Finally, talent's perspective on GTO will be addressed. In particular, the impact of Global Talent Offshoring on the psychological contract and its effect on talent retention in MNCs is examined (*Individual offshoring in the light of the psychological contract*).

Part 1: Global Talent Offshoring, an emerging trend for working abroad

- Chapter 1: From expatriation to offshoring Global Talent
- **Chapter 2: Offshoring Global Talent, toward a theoretical framework**
- Chapter 3: Methodology – MMR and QCA

Part 2: Research findings and discussions

- Chapter 1: Field work – intervention and observation
- Chapter 2: Main results and their implications
- Chapter 3: Added value and limitations of the research

1. Resource-based view – a starting point

This research was conducted in the context of the resource-based view (RBV) - a managerial framework used to determine the strategic internal resources of a firm with the potential to deliver competative advantage.

Offshoring is a concept researched as part of Transaction Cost Economics (TCE) while the psychological contract and global career relate back to the human capital of RBV. As such, Penrose's research on RBV is considered a contextual starting point for this research.

The literature reveals a renewed and growing success of RBV (Figure 17), with the 1990s being particularly prolific.

The 1950s were heavily dominated by the work of Penrose (1959) but discussions of this research didn't arise immediately. Interestingly, the 2000s seem to have generated less debate on this topic, with a decreasing number of key contributors.

Penrose (1955) is frequently cited in the literature as the founder of the Resource-based view approach (Rugman and Verbeke, 2002; Lewin, Manning, Peeters, Massini, 2010; Kor and Mahoney, 2000).

If her analysis dates back to the 1950s, some relevant additions have been made since then.

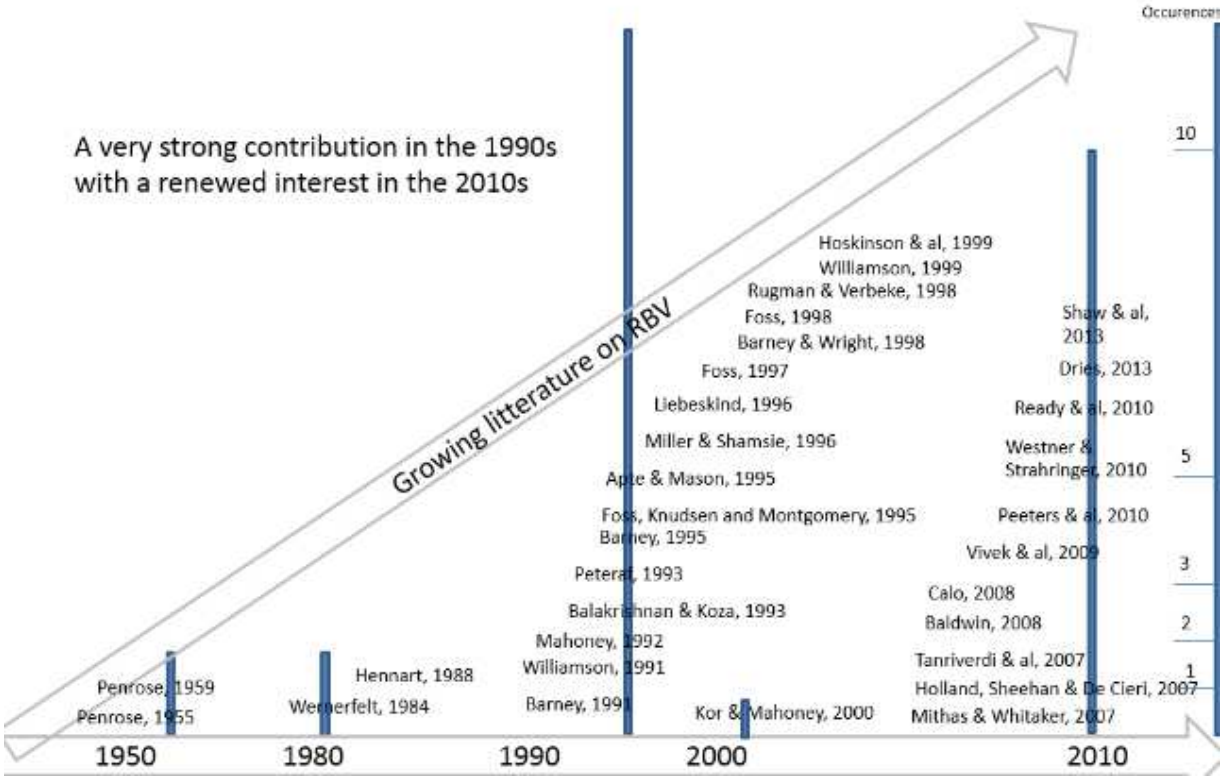


Figure 17: Literature on RBV from 1955 to 2013, a growing trend[31]

Still, it holds that Penrose's approach revolutionized the growth theory of the firm: growth is in the centre, the key element for a company and its ultimate objective. Also, this economic growth of the company is sustained by its human asset (Kor and Mahoney, 2000).

Those objectives triggered a change in human resource management and the emergence of a new expatriation type: individual offshoring.

[31] Inspired by the literature review, using EBSCO

As proposed by Penrose (1955), an individual's motivation and willingness is pivotal for a company' growth as it cannot be achieved without an adequate contribution from the human capital (Kor and Mahoney, 2000).

Barney (1991) and Wernerfelt (1995) also viewed the human factor as a key contributor to the company's growth. They reemphasize this element, also placing it at a strategic level for the company. In so doing, they recognize that not only the strategic direction the company wishes to take cannot be decided in silos and in disregard for the human element, but also human resource management is an equally strategic element for the firm's overall management.

This is reflected by the growing importance of human resource management in the second half of the 20th century.

At that time, companies' profits were declining and workers were increasingly fighting for their rights. People could no longer be ignored in the growth equation, especially referring to talent.

As far as the target population is concerned, Barney (1991) refers to white collar resources as "*valuable, rare, imperfectly imitable*" (more knowledge focused i.e. needing the intervention of the human brain and personal judgment to ensure the proposed solution meets the need). In that respect, blue collar activities are more often than not characterized by heavy and highly detailed processes leaving limited, if any, place for personal input.

It is arguable that some blue collar activities can also display those white collar attributes (Stack and Downing, 2005). However, given the scope of this research (i.e. white collar talent), it will not be further discussed.

It is uncontentious that human resources are a key, if not strategic, contributor to a company's growth (Wernerfelt, 1995). These authors recognize that the strategic direction the company wants

to take cannot be decided in silos and in disregard for the human element. They place human resource management as an equally strategic component for the overall firm's management. This reflects the growing importance human resource management has taken in the second half of the 20th century.

For Barney and Wright (1998), RBV is made of three subsets (Figure 18):

1- Physical capital resource;
2- Human capital resource;
3- Organizational capital resource.

Foss (1997, 1998), similarly to Foss, Knudsen and Montgomery (1995), refers back to Penrose (1959) emphasizing the imperfect imitation and the search for an equilibrium between the capital, human and organization subsets of the RBV.

In the context of this research, the first subset, physical capital, is not addressed. Rather, the other two subsets are the focus: Human capital resource through the lens of white collar talent and organizational capital as a context for the company's decision to offshore activities.

Kor and Mahoney (2000) extends these three subsets as he proposes the concept of an integrated organizational economic approach made up of five existing theories:

- Behavioral theory of the firm (based on Cyert and March; 1963). This claims the decision making process is based on price, expected output and resource allocation;
- Transaction Cost theory – already discussed above and referred later in the next section;
- Property rights theory – this determines how resources are used and owned (Barzel (1982) and Douglas (1991);

- Agency theory – this forms part of organization theory and is based on the imperfect allocation of information. Some employees have the knowledge but not the tools (for instance a specialized blue collar worker), while others have the tools but not the knowledge to use them (e.g. potentially a factory manager);
- Resource-based theory – this has been partially covered this topic earlier and will continue in the following pages.

Adopting the above proposed integrated organizational economic approach, this study will be limited to the overlap of the Human Resource management (in this case white collar talent) and the organizational structure (in this case offshoring decision).

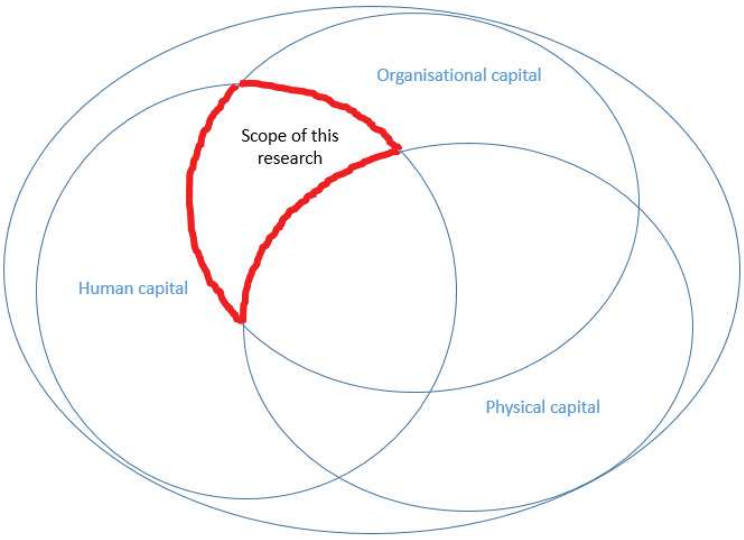


Figure 18: Resource-based view theory and its sub-sets[32]

[32] Inspired by the literature review, using EBSCO

1.1. An economic context

Transaction cost Economics (TCE) - a portion of the organizational capital - looks at efficiency and the least costly organizational form (Williamson et al., 2012; Hennart, 1988; Balakrishnan and Koza, 1993). This doesn't mean companies look for the cheapest price or cheapest option but that they try to financially optimize their selected governance structure (Lewin et al., 2010).

As examples, this can translate into make versus buy analysis for production, captive versus outsourcing of service delivery, offshoring versus onsite, farshoring versus nearshoring…. or a mix of those elements. Illustratively, this may result in a nearshore joint venture delivering part of the value chain of the company (Vivek et al., 2009).

Another current trend is to segment the activities and sub-activities of the value chain (differentiating transactional, value add, strategic and core activities) and decide for each of those sub-activities what is the most efficient and the least costly organizational form (Contractor et al., 2010). However, pushed to its extreme, this approach can be counter-productive as the cost of coordination is disregarded while potentially creating both extra costs and extra non-value-add activities to the company (Jaussaud and Mayrhofer, 2013; Jensen, 2009).

Miller and Shamsie (1996) relate RBV to Porter's five forces model, a traditional tool used in business and competition strategy. Without explicitly referring to Porter, Rugman and Verbecke (2002) also support this idea of resources supporting companies fighting against competition in their sphere of activities.

The five forces of the Porter model are:

1. Threat of new entrants, decreasing net profitability for the company;
2. Threat of substitutes, decreasing market share;
3. Bargaining power of buyers: increased pressure from client base on companies (increasingly price sensitive);
4. Bargaining power of suppliers: limited access to timely supply;
5. Industry rivalry: need to understand competitors.

A lever to address those risks is to offshore some activities, potentially alongside the individual (GTO). The above defines where this research project is anchored: global companies' offshoring a portion of their value chain.

1.2. From RBV to Human Capital

Within RBV, human capital will be relevant for the theoretical framework of this research.
Companies consider their human assets, including talent, as a globally moveable resource (Ready et al., 2010). This creates the foundation for individual offshoring.
However, both Dries (2013) and Calo (2008) identify limitations related to demography. Talent is of value but, by definition, their number is limited and falling due to demographic trends.
Barney (1991) already emphasized the challenge related to this talented employee population.
As discussed earlier, talent, i.e. the human element of the RBV theory, is of growing interest for both companies and researchers. Liebeskind (1996) claims that talent is the most important asset of a firm. However, he also emphasizes the importance of other intangible elements such as organizational learning, brand equity and reputation.

Hoskinson et al. (1999) also emphasizes the growing importance of the human element to a company's strategy and its contribution to growth, the retention of talent being a crucial element for the sustainable growth of firms.

The scope of this research shall be limited, in respect of human capital, to white collar career evolution including that of talent management and retention and its impact on the psychological contract in the case of Global Talent Offshoring (Figure 19).

The organizational capital resource will be studied with respect to offshoring, be it nearshored or farshored locations.

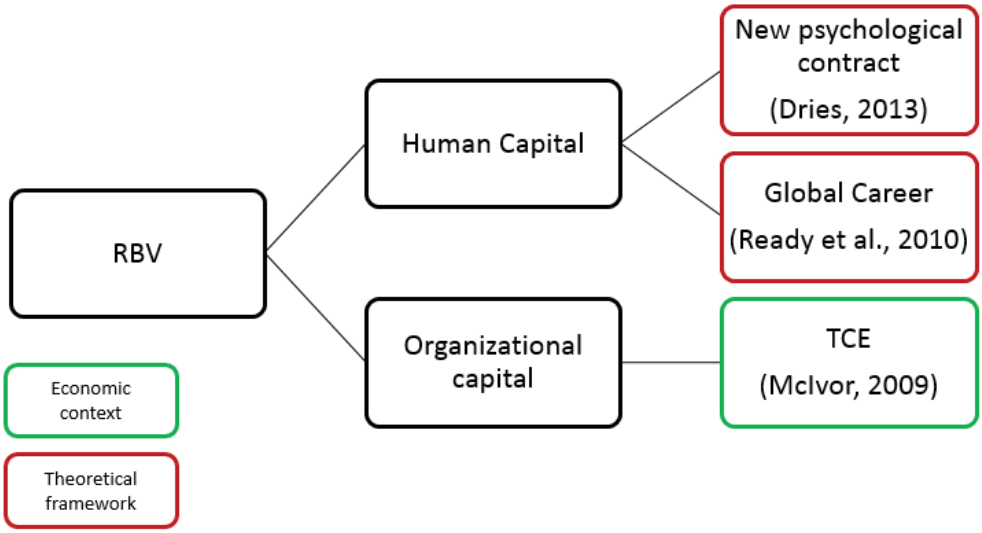


Figure 19: Context and theoretical framework for this research

Furthermore, as this research focuses on the trend from organizational to individual offshoring, it also relates very much to the organizational capital of RBV.

If organizational offshoring exists without individual offshoring, the reverse cannot. As such, both organizational and human capital of RBV are relevant to this research.

2. Individual offshoring in the light of talent management

2.1. White collar individual offshoring

It was long thought that skilled jobs – i.e. requiring degrees and heavily dependent on human capital and knowledge, would protect employees against offshoring relocation, especially in the service sector (Mudambi, 2008).

Mann (2003) defined offshored jobs as being "*at the low-wage, low-skill end of the job spectrum*." (p. 9). If the first waves of offshoring were focused on such jobs, higher skill jobs are now also candidates for offshoring (Stack and Downing, 2005).

The first service-oriented sector highly impacted by offshoring has been IT (Westner and Strahringer, 2008). However other much less process driven functions such as Finance, HR and Procurement (Lewin et al., 2010, 2009; Manning et al., 2008) have also become subject to offshoring. As a consequence, talent and global talent evolving in those sectors are no longer protected from offshoring. Knowledge-intensive and value-creating services are now increasingly offshored (Sen and Shiel, 2006).

2.1.1. Talent war vs. talent management:

Offshoring has become a lever in the talent war. While offshoring used to be a "*tactical labour cost-saving exercise*" (Couto et al., 2006, p.1) impacting highly codified and heavily process-oriented jobs, it has now evolved into a key strategy with implications for attracting talent worldwide (Couto et al., 2006).

Equally, today's increased globalization of the labour market, allows white collar workers to search

for jobs across borders (Straubhaar and Wolter, 1997). A two-way dynamic has emerged: firms find talent and candidates seek the right company for their career needs.

2.1.2. Need for face-to-face interactions

Some low-skilled jobs (especially those either requiring physical proximity or facing regulatory constraints) have proven to not be easily "offshorrable" and a significant number of these roles have consequently been backshorred (i.e. relocated back to the home-country; but not necessarily to the home-city, making best use of in-country competition; Stack and Downing, 2005).

This recent trend has put even more emphasis on medium to high-skilled jobs as the next category to potentially relocate. Technology (video conferencing, travel democratization) has played a key facilitator role in this respect as it has allowed the offshoring of white-collar jobs that were not easily transferable in the past (Stack and Downing, 2005).

Ultimately, as Stack and Downing (2005) emphasize "*it is now emerging that some medium and high-skilled jobs within particular industries are at greater risk for offshoring than lower-skill jobs within the same industry that require proximity and/or face specific regulatory hurdles*" (p.518).

While offshore activities with low added value used to be the primary targets for offshoring, it became apparent that this was frequently counterproductive, especially where face-to-face interaction was required. For white collar roles, this face-to-face interaction can be replaced by business trips and video calls. As such, the new trend is to relocate high added-value activities, leveraging existing technologies to compensate the geographical distance.

2.1.3. Structural change

A lot of white-collar jobs have now become location-agnostic. This is likely to fundamentally transform the way functions interact within and between companies as well as significantly change the approach to human resource management as a whole (Couto et al., 2006).

Offshoring is truly evolving "*from a cost-saving tactic into a workforce management strategy with significant long-term ramifications*" (Couto et al., 2006, p. 2). More and more companies are now offshoring jobs traditionally viewed as "core" or strategic to the business (Couto et al., 2006). Again, this demonstrates that the jobs of both white collar workers and talent are no longer immune from being offshored.

The forms, or service models, that those offshoring initiatives take are diverse. They range from captive centres in emerging countries to shared-companies (i.e. Joint Ventures) through to full externalization (outsourcing) (Grimaldi, Mattarelli and Tagliaventi, 2009).

2.1.4. Access to knowledge

Another driver to facilitate offshoring of white-collar activities has been the growing codification and digitization of knowledge that companies initiated decades ago to ensure business continuity in case of the departure of key employees (Contractor and Mudambi, 2008).

Concurrently, the economic growth of developing countries and the increasing number of local graduate professionals allowed a smooth absorption of the offshore services in the host countries (Mudambi, 2008).

The improvement and deployment of telecommunication technologies drastically modified this equilibrium. Today, services can be offshored and delivered to the home country through easy and cheap communication and/or delivery channels (Contractor and Mudambi 2008; Drezner, 2004).

The external factors and the increase of IT and communication support are two key elements that have drastically facilitated offshoring of white-collar activities through improved worldwide data communication (Hutzschenreuter, Lewin and Ressler, 2011)

Those four main factors (talent war vs. global talent management, face-to-face interaction, structural changes and access to knowledge) have been identified in the literature as contributing to the offshoring of not only blue-collar process-driven activities but, increasingly, of white-collar knowledge-driven-tasks (Figure 20). Such offshoring is either people-related (talent war versus global talent management; face to face interaction) or more company-related (structural change and access to knowledge so as to competitively optimize).

Figure 20: Factors for offshoring white collar activities[33]

[33] Inspired by the literature review, using EBSCO

2.2. How global talent make best use of the globalization of the labour market: 'brain gain' and 'brain drain'

In 2013, Ng studied the 'brain drain' effect for developing countries stating that this phenomenon is an outcome of the talent war (McKinsey, 1998). It is fed by various elements such as the increasing permeability of geographic and cultural boundaries (Baruch et al., 2007a) or the willingness for people to relocate from their native countries (Tung and Lazarova, 2006; Tung, Worm and Petersen, 2008).

However, when it comes to individual offshoring, this can become an opportunity for companies as the 'global mindset' and personal readiness for relocation is already there.

On the other hand, Ulrich (2015) demonstrated that this talent war was more a 'catch word' from a consulting company than a reality. Ulrich (2015) also warned against focusing only on the individual while he/she is part of an organization that allows him/her to excel. Nanda et al. (2009) investigated how the internal growing of talent was more sustainable than hiring from outside the company.

Ng (2013) recognized that 'brain drain' has long been identified in many countries. This relates to investment in the younger generation, only to see them leave the country and contribute to the economic development of other countries. However, Ng (2013) also indicates that those very same countries now encourage a reverse migration trend, "*luring returnee immigrants who are highly qualified and attracting talent from other economies*" (p.281).

In addition, Ornstein (2015) concluded that the West has peaked as a labour market and has now lost its vitality. "*There is a shift in brain power from the East to the West, commonly called « brain drain »"* (p.146).

In this context, offshoring individuals from the West to less developed economies is made easier.

This new trend has changed the nature of the 'brain drain' challenge into a 'talent flow' dynamic that companies now have to manage (Carr, Inkson and Thorn, 2005), increasing geographical mobility and acceptance of individual offshoring.

'Brain drain' and 'brain gain' are strongly correlated with the 'push-pull' model (Baruch, Budhwar and Khatri, 2007b; Fisher and Lewin, 2018). Using Ali Shah et al. (2010), there are two types of factors impacting the employee's decision to stay with or leave a company i.e.:

- Push Factors (Controlled Factors): "*Push factors are aspects that push the employee towards the exit door*" (p.170);
- Pull Factors (Uncontrolled Factors): "*Pull factors are those reasons that attract the employee to a new place of work*" (p.172).

The work of Baruch, Budhwar and Khatri (2007) can be applied to companies to understand the push and pull factors on global talent; the outcomes being nine factors (Table 16).

1	The level of their adjustment in the host country
2	Importance of a supporting network in the home country
3	Importance of a supporting network in the host country
4	Importance of family bonds in the home country
5	Existence of family bonds in the host country
6	Weak labour market in the home country
7	Strong labour market in the host country
8	Employees from emerging countries more likely to be open to relocation
9	Cultural distance between home and host country

Table 16: Push and pull factors on global talent[34]

[34] Inspired by Baruch, Budhwar and Khatri, 2007a

As a next step, these factors were mapped with those identified by Dickmann et al. (2008) related to international assignment. The objective was to identify potential additional factors as they may relate to accepting GTO (Table 17).

Baruch, Budhwar and Khatri (2007a)	Factors for IA[35]
The level of their adjustment in the host country	Host country standard of living Intercultural adaptability to the host country
Importance of a supporting network in the home country	Personal network
Importance of a supporting network in the host country	Personal network
Importance of family bonds in the home country	Distance away from home location
Existence of family bonds in the host country	Distance away from home location
Weak labour market in the home country	Interruption in spouse career / perception of career risk
Strong labour market in the host country	Career progression / professional challenge
Employees from emerging countries more likely to be open to relocation	Desire to live abroad
Cultural distance between home and host country	Host country culture

Table 17: Link in literature

Overlaps are noted between Dickmann et al. (2008) and Baruch, Budhwar and Khatri (2007b).

As such, the twenty eight criteria identified by Dickmann et al. (2008) will be used as those cover and go beyond the nine criteria identified by Baruch, Budhwar and Khatri (2007b).

[35] Dickmann et al., 2008

3. Individual offshoring in the light of the psychological contract

3.1. Talent and the new psychological contract

As emphasized by Dries (2013), the concept of talent is still very new. If Dries recognizes the tensions around this concept (for instance talent as passive or active, innate or acquired), his most critical contribution was the link made with the psychological contract (Rousseau, 2001; Al Ariss, Cascio and Paauwe, 2014). The psychological contract is seen as even more critical for talent as a means to retain them in the company.

Already Rousseau (2001) proposed that the power balance between employer and employee had shifted in favour of the latter. Employees, and even more so, high performers and talent, have generally adopted a consumerist attitude toward their employer, this being a reaction to the breach of the traditional psychological contract.

Inkson (2008) also supports this argument and goes further when he states that the organization has now become a resource to the individual, just as much as the other way around. As such, an individual's consumerist approach to objects is now extending to one's employer.

The transformation of the psychological contract toward a commercial partnership or transactional relationship between employee and employer (Ashkenas, 1995; Defillippi and Arthur, 1994) with employees increasingly seeking a work/life balance over the traditional financial compensation (Baruch et al., 2013), makes it all the more complicated for companies to retain talent (especially internationally mobile employees).

As this class of employee may consider individual offshoring as a breach of the psychological contract, they might be less inclined to accept relocation.

Equally, even though they are not personally impacted by the relocation of the role, they may

disagree with the strategic direction the firm is taking (again, perceived as a breach of the psychological contract) and consequently become increasingly disengaged or even leave.

Even high performers, aware of the value they bring to their firm, have become "employer consumers" in that respect. They may change organization as they please (Baruch, 2004). To retain this talent, companies have to better understand and leverage soft elements i.e. personal drivers (Stahl et al., 2007). This research should help in identifying such elements.

3.2. The breaching of the psychological contract with talent

Firms now face a situation in which these very same talented contributors are increasingly driven by their own desires, prioritizing these motivations over an organizational career (Sullivan and Baruch, 2009). There is a growing mismatch between the expectations of global talent and companies' offerings.

If companies do not try to consider those new expectations when deciding on the offshoring destination, retention of talent could become even more limited.

However, companies traditionally try to develop their global talent through an appropriate career path (through successive upward and/or sideway moves) (Martin and Schmidt, 2010; Zhao and Zhou, 2008).

Loyalty that the employee used to show to the employer in exchange for job security (psychological contract; Rousseau, 1996) no longer exists or is significantly undermined by offshoring/outsourcing decisions. Moreover, this research touches on the new consumerist behavior of employees, changing companies as they please (Beechler and Woodward, 2009; Ornstein, 2015).

So as to maintain a win-win relationship with their talent pool, firms need to adjust their criteria

to select an offshore location and make it more attractive to global talent.

Career is now considered, not only within, but also outside a company (*"it is an individual's work related and other relevant experiences, both inside and outside the organizations that form a unique pattern over the individual life's span"* p.1543; Sullivan and Baruch, 2009).

This has created a major change in the psychological contract compared to the career definition of the beginning of the 20th century which was solely work focused (Hughes, 1937). This element very much contributes to the rebalancing of power between the organization and the individual (even more so in the case of talent) as employees can be much more of a captain of their career path (Coyle-Shapiro, 2002; Coyle-Shapiro and Kessler, 2002).

In the early 20th century, the focus was less on the development of employees than on the development of the company (Baruch, 2004). An individual's career was secondary. If an employee wanted to actively make a career, it would have been up to them to manage it and find/create opportunities for their personal development and growth (Hughes, 1937).

More recently companies have realized they need to drive this process to ensure that, in the longer term, the right person is in the right place for the firm's future success. The need for talent retention increased. The company's interest remained the top priority but the individual was increasingly valued (Gutteridge, 1993).

Nowadays, following waves of downsizing, outsourcing, offshoring etc, the trust employees had in their company is severely reduced (Armstrong-Stassen, 2002). Concurrently, employees have realized the value they represent to their firm (Pfeffer, 2001) and want more control over their own life and career. The individual is again in charge (Baruch, 2004) but in a different way compared to the early 20th century. The company now has to follow their employees' development, listen to

their needs and expectations and factor these into its strategy. Those same needs should ideally translate into the offshoring decision (destination, support package…).

This pressure on companies is even higher when global talent is involved (Iles, 2013; Tansley, 2012). These individuals are viewed as the enablers of the company's future success but don't feel the binds their parents once felt toward their employers (breach of psychological contract, Rousseau, 1989). The balance of power has evolved and today is twofold:

- For average or low performers, the company is still in charge. As such, individual offshoring represents limited risk for the firm;
- While the company now has to make trade-offs to retain high performers and more specifically global talent (Mahoney, 2004; Zhao and Zhou, 2008), especially when the traditional psychological contract is disturbed through individual offshoring.

The expectation of these new employees is that work will not just provide income and social status but also has to actively contribute to one's personal development, while not unbalancing one's private life (Bruning and Cadigan, 2014; Dickmann et al., 2008).

The role of a modern job is multifold. Primary needs (income, position in the group through identity, status and social network) still have to be fulfilled but, increasingly, elements of individual development are also requisites. Typically, the sense of purpose; understanding why we do what we do, is a significant need for an individual's well-being. This becomes a key factor for talent retention in a company (Beechler and Woodward, 2009; Ulrich and Smallwood, 2012). Equally, the employee will look for a job where he/she can learn (challenge) and/or apply some sort of creativity (Stahl et al., 2007; Beechler and Woodward, 2009; Ravasi, Salamin and Davoine, 2015; Ornstein, 2015).

If the needs that work fulfills have changed, the relationship between employee and employer has

also been impacted.

Peiperl and Baruch (1997) compared the employee/employer relationship to a family unit where traditionally the employment bond was similar to a marriage, while today the working relationship has become a more conditional attachment (win-win approach tending to equal status, Hall, 1996). Global economic instability has played a significant role in this change (Coyle-Shapiro, 2002). The marriage allegory (Figure 21) was more relevant in the 1960s and 1970s while, since the 1990s, the employee/employer relationship has evolved to a conditional attachment (Baruch, 2004). This translates into potential for a more balanced, win-win relationship where the individual has a say in his/her own development and his/her work-life balance is more valued.

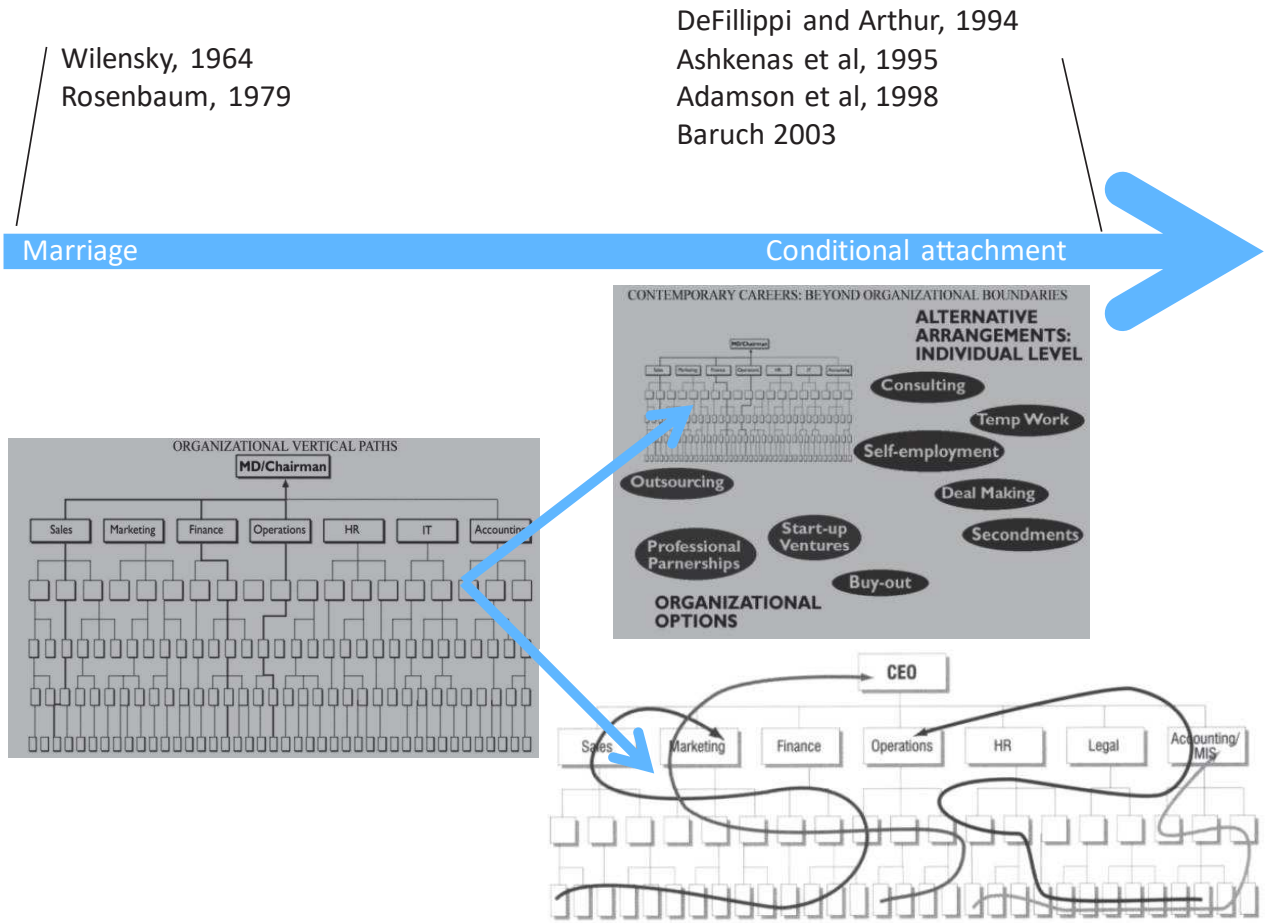


Figure 21: Employee / company relationship, from marriage to conditional attachment[36]

[36] Adapted from Baruch, 2004

This analysis is particularly relevant in the case of individual offshoring as it demonstrates how much more complicated the situation has become for firms to retain their talent.

Already, the dynamic has changed with a growing expectation on the part of employees. However companies have introduced a defiant element through relocating activities abroad and asking incumbents to follow without any advantageous benefit package (individual offshoring). The company will need to find a way to compensate this apparent drawback, from the employee perspective, so as to maintain the equilibrium and retain talent.

A change from a traditional vertical career path to a more complex multidirectional career pathway has also been researched by Peiperl and Baruch (1997) and Baruch (2004).

This work provides a different perspective on the psychological contract. Previously one might refer to a breach of the psychological contract (Coyle-Shapiro, 2002; Coyle-Shapiro and Kessler, 2002; Robinson and Morrison, 2000; Rousseau, 1996). Such a contract did exist but has been replaced by a new reality that has emerged between companies and their talent (Rousseau, 1989; Sullivan and Baruch, 2009; Hall, 2004).

In the context of Global Talent Offshoring, this study proposes that this new and unwritten psychological contract actually favours the uptake of individual offshoring. The lack of formal documentation specifying the nature of the psychological contract allows much more flexibility for all actors to "accommodate" change in the event of economic fluctuations (Rousseau, 1996).

The concept of loyalty seems to be have been significantly reduced (Figure 22 inspired by Rousseau, 1989; Sullivan and Baruch, 2009 and Hall, 2004).

Stahl et al. (2007), Beechler and Woodward (2009), Nanda et al. (2009) believe that this loyalty has turned into a commercial partnership which aligns with the concept of conditional attachment

(Peiperl and Baruch, 1997).

Traditionally, the expectation was to have a job for life while today, change is the norm. This change can now be triggered by both the company and the employee (Baruch, 2004).

In the past, the hierarchy was in control whereas today, the employee has more say in those decisions. The individual can have a consumerist attitude toward the company, changing employer more frequently (Beechler and Woodward, 2009; Dries, 2013). This creates a considerable pressure on management to retain high performers in the firm (Ornstein, 2015).

As a consequence, it becomes all the more important for companies to understand the important factors at stake for companies to leverage in the case of Global Talent Offshoring.

Finally, the last significant change between the traditional and new psychological contract is that a career no longer refers to a series of linear moves upward within a heirarchy, but can entail sideway moves or a complete change of direction as well as possible career breaks (Lochab and Mor, 2013; Sullivan and Baruch, 2009). Typically, the new psychological contract recognizes that an individual may not wish to make his/her way to the top of the pyramid, but rather become a subject matter expert in a particular field (Baruch, 2003).

As a consequence of the above established changes in the employee/employer dynamic, the relationship has become much more transactional with the individual playing a growing role. In today's context, companies need to understand how they can best retain talent despite individual offshoring (Figure 22). In so doing, they will need to clearly articulate what's on offer for global talent.

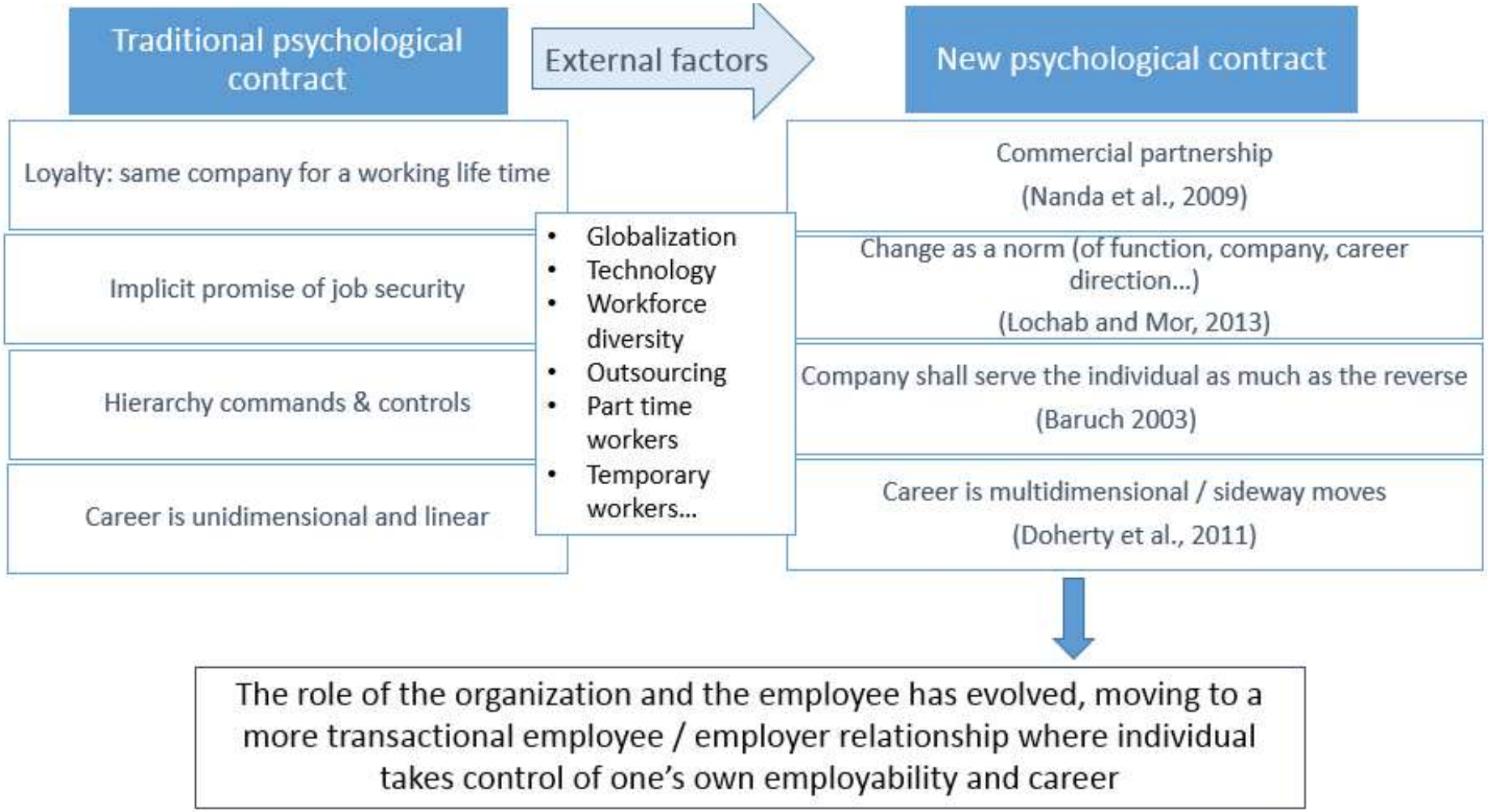


Figure 22: Evolution of the employee / company relationship[37]

[37] Inspired by the literature review, using EBSCO

Before Baruch (2004), Hall (1996) also recognized that there were some significant changes in the way individuals define success today compared to its traditional conception. He referred to "*psychological success*" instead of Baruch's (2004) "career success".

Traditional indicators of success focused on proximity to the apex of the corporate pyramid and making the most money (Baruch, 2004; Hall, 1996).

Today, individuals, and global talent especially, have moved away from this concept of success (Baruch et al., 2013; Dickmann and Baruch, 2011). Rather, success now also entails pride and feeling of personal accomplishment. The family is now present in this definition; and the idea of a balance between professional and private life emerges (Baruch, 2004).

Ultimately, the "one way to success: make it to the top" type of spirit that supported the traditional corporate role in an individual's career (Gutteridge et al., 1993) has now made room for a variety of ways to achieve success – psychological success (Hall, 1996).

As a consequence, not holding work as the core to one's life has drastically impacted the way corporations interact with their employees, contributing to a loss of corporate power over the individual (especially when considering talent). Companies now need to look into alternative factors to retain employees, especially global talent. This is the objective of this research in the particular context of GTO.

Essentially, with traditional levers having receded, a new dynamic is comprised of a two-way trust and respect where conditions for an individual's development and blooming are nurtured. Here trust is defined as *"one's expectations, assumptions or beliefs about the likelihood that another's future actions will be beneficial, favorable or at least not detrimental to one's interest"* Robinson and Morrison, 2000, p.527). This is the new psychological contract that will be considered in this research on GTO.

This context is very much about giving space for global talent to develop while ensuring this personal

development still serves the company's ultimate goal (McDonnell et al., 2010; Peters, 2006). It greatly de-emphasises more traditional managers' behavior around control and micro management (Sullivan and Baruch, 2009; Hall, 2004) and relies very much on influencing to orient global talent's career decisions in a direction beneficial to the firm (McDonnell et al., 2010).

Cameron and Smart (1998) also emphasized that information sharing contributes to establishing trust between employee and the company.

A last element provided by Bowen and Lawler (1995) is the faculty for the leader to articulate the corporate big picture in a way that is intelligible to global talent and allows them to place their contribution into a holistic perspective (understanding their personal contribution to the company's strategy).

These new expectations have now become part of the new psychological contract (sub-set of the commercial partnership) (Coyle-Shapiro 2002).

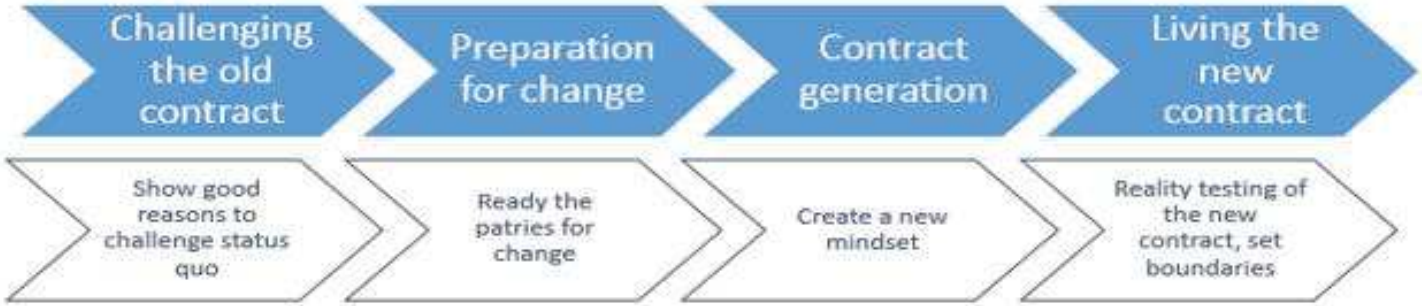
The management hierarchy plays an increasing role in contributing to the employee's satisfaction at work, which in turns facilitates retention of individuals and both personal and corporate performance results (Dirks and Ferrin, 2002).

Reinforcing this concept, Coyle-Shapiro and Kessler (2002) demonstrated that employees will reciprocate the perceived treatment from the hierarchy. Rousseau (1996) already emphasized the importance of the relationship with one's management, especially in times of change. Typically should a psychological contract change (significantly i.e. "transformation" or lighter modification i.e. "accommodation") the relation the employee has with his/her line management will have a very significant effect on the individual's decision to stay in or leave the company.

To help navigate the necessary changes in the psychological contract, the communication process and the relationship element will be key (Figure 23).

In the context of individual offshoring, this means that particular care should be given to the communication of such changes.

Change to psychological contract		Good relationship with manager	Poor relationship with manager
	Transformation (significant change at an unprecendent rate)	Justified change: retention Unjustified change: attrition	Justified change: attrition Unjustified change: attrition
	Accomodation (modifiy, clarify, substitute, expand terms)	Justified change: retention Unjustified change: retention	Justified change: retention Unjustified change: attrition



1/create credible signs for change
2/ reduce losses
3/ adopt transition structures to bridge to the new contract

Figure 23: Change of psychological contract in the case of individual offshoring[38]

[38] Inspired by Rousseau, 1996

In the light of Global Talent Offshoring, and recalling Rousseau's analysis, an offshoring decision is a transformative change, triggering a potential perception of a breach of this psychological contract. The corporate ability to retain talent will depend on the relationship of the individual with the leader and the justification that he/she will be able to provide for the change.

Looking closer at the global talent population, in contrast to their average performing colleagues, the former generally have more ability to change employer and lead their own career as they please. Therefore the retention challenge for companies in offshoring such roles is greater.

Conclusion Chapter 2:

Resource-based view is a very large theoretical framework. In this research, only some of its subsets are useful to better capture the theoretical perspective.

Global Talent Offshoring – defined as the relocation of global talent to perform the same job under local contract without further benefits – is anchored in the organizational capital of the RBV.

Individual offshoring can only exist as a consequence of organizational offshoring. Therefore, a thorough understanding of TCE's dynamic is required so as to grasp the migration trend from organizational to individual offshoring.

The human capital in RBV is directly related to the theoretical framework of this research through two key theories: the new psychological contract and global careers. The latter targets the expatriation types and talent management/retention. The former helps understand the perspective of global talent.

If organizational offshoring (relocation of part of the value chain) traditionally targeted low-end and highly process-driven jobs, it is now increasingly impacting a variety of white collar activities.

Offshoring blue collar activities has encountered limitations in some areas where the absence of face to face interaction was preventing efficiency (and ultimately impact on the company's bottom line).

Conversely, with the development of new technologies (IT, videoconferencing, traveling…), offshoring white collar activities becomes easier. As a consequence, not only support functions but also strategic and core activities (such as R&D) are now offshored.

In the context of Global Talent Offshoring, both the financial advantage of offshoring to a lower cost location as well as access to a local talent pool (in the event the incumbent refuses to relocate or in the longer term, to backfill vacancies) makes offshoring highly skilled jobs attractive.

In parallel, with more permeable geographies and cultures, individuals have a growing interest in exploring what lies beyond national borders, favouring a brain-drain effect. As such, individual offshoring has become of greater interest for employees in general.

Talent is increasingly adopting a consumerist attitude i.e. changing employer much more frequently. This translates into a change in the psychological contract. By optimizing its value chain (outsourcing, offshoring…), companies do not offer employees a job-for-life and this also impacts the psychological contract.

Equally, education no longer protects talent from unemployment risk. In this context, talent make use of their advantages (facilitating a company's growth prospects through their high performance and potential) by changing employer if they perceive an inbalance between their contribution and the firm's offer.

The working relationship becomes a conditional attachment and soft elements, beyond salary, gain importance (social meaning of the job, sense of personal accomplishment…). This is exacerbated for globally mobile talent (geographical mobility opening new opportunities). This research project aims to formulate recommendations to employers in optimizing retention of global talent when offshoring. Therefore, it is critical to thoroughly understand how to manage and develop talent in the broader context of the company-employee psychological contract.

Key learning points of the chapter
• Global Talent Offshoring is defined as the relocation of global talent to perform the same job under local contract without further benefits and has emerged as an alternative form of expatriation • With the absence of job security, even for the highly educated, a change in the psychological contract between talent and employers has been demonstrated • The theoretical framework of this research lies with Human Resources i.e. the new psychological contract and global careers in the context of TCE (offshoring)

Chapter 3: Methodology: MMR and QCA

In this chapter, the purpose of this research will be further explained and the expected added value for the firm and the field of Human Resources will be developed (*Purpose of the research and research questions*).

Thereafter, and with the support of the literature review, Mixed Methods Research and what the use of qualitative comparative analysis implies for data collection will be further investigated. The full research model for this project will be detailed (including sub-researches, macro-conditions, pools of respondents, proposals…) and a thorough explanation of the QCA methodology will be presented (*Mixed Methods Research design and Data collection methods*).

Finally, the process to select respondents will be clarified for both the senior executives (three respondents from three different functions and geographies) and talent (30 respondents across the four regions and all functions) as well as steps to validate questionnaires (S*ampling and validity*).

Part 1: Global Talent Offshoring, an emerging trend for working abroad

- Chapter 1: From expatriation to offshoring Global Talent
- Chapter 2: Offshoring Global Talent, toward a theoretical framework
- **Chapter 3: Methodology – MMR and QCA**

Part 2: Research findings and discussions

- Chapter 1: Field work – intervention and observation
- Chapter 2: Main results and their implications
- Chapter 3: Added value and limitations of the research

1. Purpose of the Research and Research questions

1.1. Purpose of the research

The purpose of this research is to understand individual factors at stake in offshoring global talent. Through a more in-depth appreciation of the individual factors leading global talent to accept an offshored position in a lower cost country under local contract, and by thoroughly understanding potential gaps in a company's motivation, this research will also contribute to a more sustained talent management and retention.

1.2. Research Questions

Positioning this research in the Human Resources field and in the context of TCE and psychological Contract theories, the following research question will be addressed:

What factors influence global talent to accept individual offshoring?

1.3. Main principles and advantages of QCA

QCA allows the analysis of complex causality – defined as (Wagemann and Schneider, 2010):

- The sum of combined causal factors to generate a particular event;
- The various combination of causal factors to create the same outcome;
- Particular factors that can have opposing effects on the outcome, depending on their combination.

It also facilitates the integration of within-case analyses while formalizing cross-case comparison. QCA aims at providing an exhaustive explanation of a phenomenon. This methodology helps answer the question "is factor X a causal condition for that particular phenomenon?" or what combination of conditions trigger this specific phenomenon?

As such, QCA explains how a given outcome is generated. It is an original methodology in comparison to most regression type analysis as the latter typically look at the influence of a particular causal factor on some variables (Mahoney and Goertz, 2004).

QCA is particularly best used when the research question seeks to identify necessary and sufficient conditions. It is then a more appropriate methodology than *"many statistical techniques of data analysis"* (Schneider and Wagemann, 2010, p.400).

Moreover, because an in-depth knowledge of cases is required in any case for QCA methodology, it should not be seen as an alternative but rather an addition to intensive within-case analysis (Legewie, 2013).

Also, results of QCA analysis do not prove a causal condition, they highlight patterns of associations (Schneider and Wagemann, 2010). *"In short, QCA does not work as a "push-button" process, but relies on the copious efforts of the users to reflect on whether identified patterns could describe a causal link"* (Legewie, 2013, p.4).

Legewie (2013) researched the advantages of QCA methodology (Figure 24).

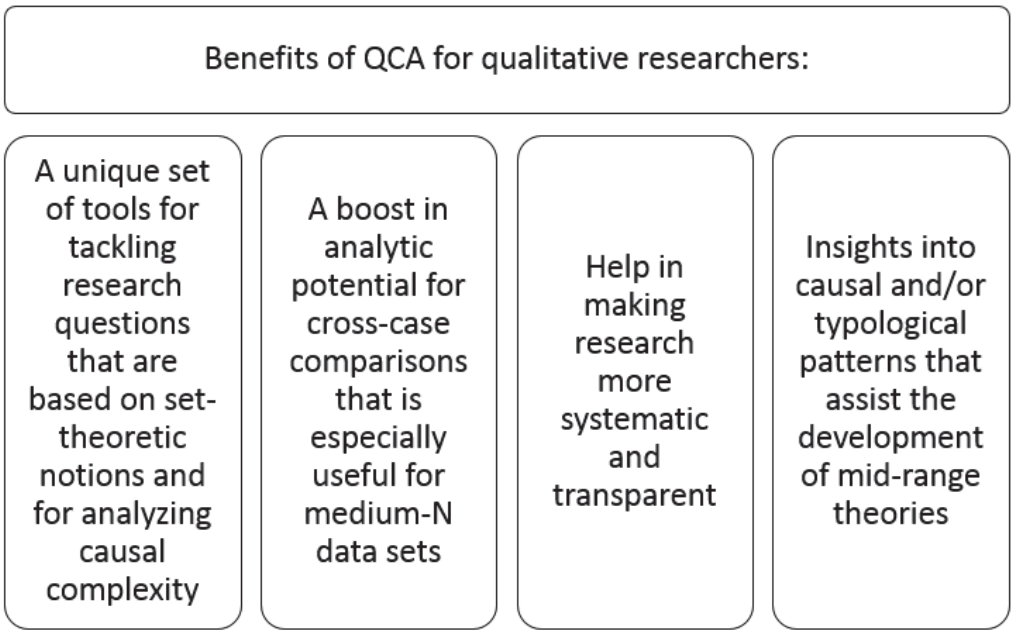


Figure 24: Benefits of QCA for qualitative researchers[39]

[39] From Legewie, 2013

Legewie (2013) claims that complex causality explains many phenomena with a specific outcome being the result of a conjunction of several factors. In his view *"QCA offers the most systematic way to analyze complex causality and logical relations between causal factors and an outcome"* (Legewie, 2013, p.5).

Moreover, QCA offers the ability of a systematic cross-case comparison which can be mixed with classic in-depth qualitative analysis. In that sense, QCA supports qualitative researchers to manage very important amounts of data (for analytics and findings) (Legewie, 2013).

Furthermore, with this very systematic approach, QCA provides more transparency over the researcher's choices, allowing to more easily retrace data analysis and findings hence increasing the credibility of the results (Legewie, 2013).

2. Mixed Methods Research Design and Data Collection Methods

2.1. Mixed Methods Research

This research project is of a mixed nature at different levels.

- At the theoretical level, in the context of two major social sciences i.e. career theory and psychological contract theory ;
- At the methodology level as qualitative comparative analysis (or QCA) will be used (Johnson and Gray, 2010);
- Finally at the methods level, using both (semi-) structured interviews and close-ended questionnaires.

In this research project, the use of a Mixed Methods Research (MMR) will allow the results of the first sub-research (qualitative 30 minute structured interview) to provide the data for the second (QCA) i.e. a development type of Mixed Methods Research (Greene, 2007).

Also, this Mixed Methods approach should allow exploration of not only additional factors which weren't identified in the literature review (model generation) but also to confirm (in a second step) the refined theoretical model (Bryman, 2006).

Qualitative comparative analysis is recommended to be used for research involving small and intermediate-size number of respondents N (5-50). The number of cases is too high for researchers to remember them all in detail but the critical mass for conventional statistical technics to be applied is not attained (Ragin, 2014).

It is important to explain that these results are not those of the first qualitative structured interviews that determined the methodology applied to this research. From the beginning, the intent was to apply QCA to the field of Human Resources. As a consequence, attendance at Ragin's classes on QCA at GSERM (Global School in Empirical Research Methods, in St Gallen – Switzerland) formed part of

this study. It is through discussions with Ragin himself that the ideal number of respondents for this research was set at 30. However, given the large number of conditions being considered (as extracted during the literature review), it was preferable to not go beyond a pool of 30 respondents as it could have overcomplicated the analysis. A lower number of respondents would have been a missed opportunity given the relatively easy access to targeted talent.

After the questionnaires were tested in late 2016, Ragin's recommendation, was to group conditions in macro-conditions (not more than 5, so as to not overcomplicate the analysis).

2.2. Data collection methods

First, a mixed method research including two sequential studies (Creswell and Clark, 2011) was conducted to investigate individual perspectives (via qualitative 30 minute structured interviews followed by a QCA with 30 individuals identified by their employer as global talent).

The first step was a qualitative in-depth structured interview of the 30 respondents (Figure 25, section B). The outcomes of those structured interviews allowed not only profiling of the respondents, but also identification of additional factors affecting acceptance of GTO (Figure 25, section C). These additional factors were aggregated with the factors identified in the literature and integrated into the QCA questionnaires (Figure 25, section A).

However, given Ragin recommended no more than five conditions for every n=30 – and to ensure a certain level of granularity in the conditions – it was decided to separate the QCA into two sub-researches:

1- Dickmann et al. (2008) criteria (Figure 25, section E), divided into two QCA, testing the same macro-conditions on two different outcomes i.e.
    a. Factors positively influencing global talent to accept GTO;
    b. Factors negatively influencing global talent to accept GTO;
2- Newly identified factors (Figure 25, section F) based on the 30 minute-qualitative structured interview of 30 global talent respondents. Again, the questionnaire was divided into two

QCAs, testing the same macro-conditions for two different outcomes i.e.

a. Factors influencing positively global talent to accept GTO;

b. Factors influencing negatively global talent to accept GTO.

No more than five macro-conditions were used for the two sub-research themes.

In parallel, the in-depth structured interviews based on the literature review (Figure 25, section D) took place with the senior leaders so as to better understand the firm's perspectives (Figure 25, section G).

The senior leaders were also tested on the conditions used in the above QCAs so as to be able to combine and integrate those results with those of the QCAs (Figure 25, section H).

After the four QCAs (two QCAs in each of the two sub-researches) were run, results were combined and integrated among the 2x2 QCAs to obtain one unique model on factors positively and negatively influencing GTO (Figure 25, section I).

As such, these two sub-researches are interdependent and translates into (qual+qual)→quan[40] (Morse, 2003).

[40] (qual+qual) = 30minute structured interviews with n=30 + one-hour semi-structured interviews with n=3
quan = 4 QCA questionnaires

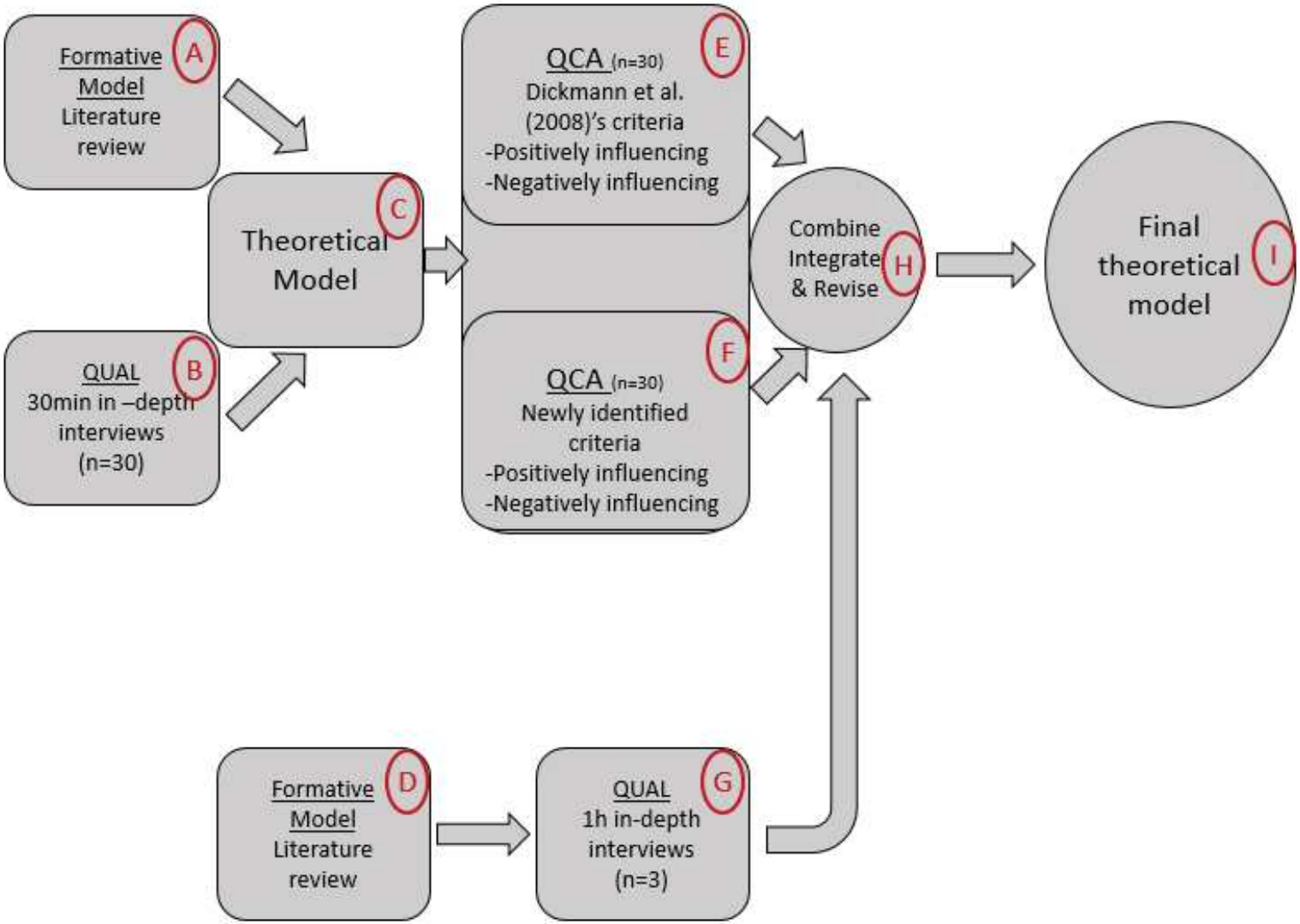


Figure 25: Research design for this thesis

The company selected for this case study is the researcher's employer. The motivation for this particular research was triggered by the firm's decision in 2015 to offshore activities while also trying to relocate some employees to new host destinations (on local contracts).

The company operates in a global environment (MNC) with an employee base of more than 20,000 individuals spread across Latin America, North America, Europe, Africa, Middle East, Asia and Pacific (referred to as LATAM, NA, EAME, APAC). The 2017 sales were approximately US$12 billion. The global headquarters is located in Switzerland with regional headquarter in each of the four regions and commercial offices in every country in which the company operates.

To deploy the research in the case study company, it was first necessary to validate the proposed questionnaire with the Human Resources department so as to ensure no obvious questions had been omitted. This was done in late 2016 and the qualitative questionnaire was then tested on five respondents. Time was secured with the targeted 30 interviewees for early 2017 as part of a global roll-out of the initial 30 minute qualitative structured interviews.

The outcomes of those structured interviews provided the basis for modification of the QCA questionnaire in January 2017 and further testing with five respondents before the full roll-out in February and March 2017.

Over the (northern) summer of 2017, three senior executives were engaged for a one-hour individual qualitative semi-structured interview. These results were then integrated into the QCA analysis in order to obtain the final theoretical model (Figure 26).

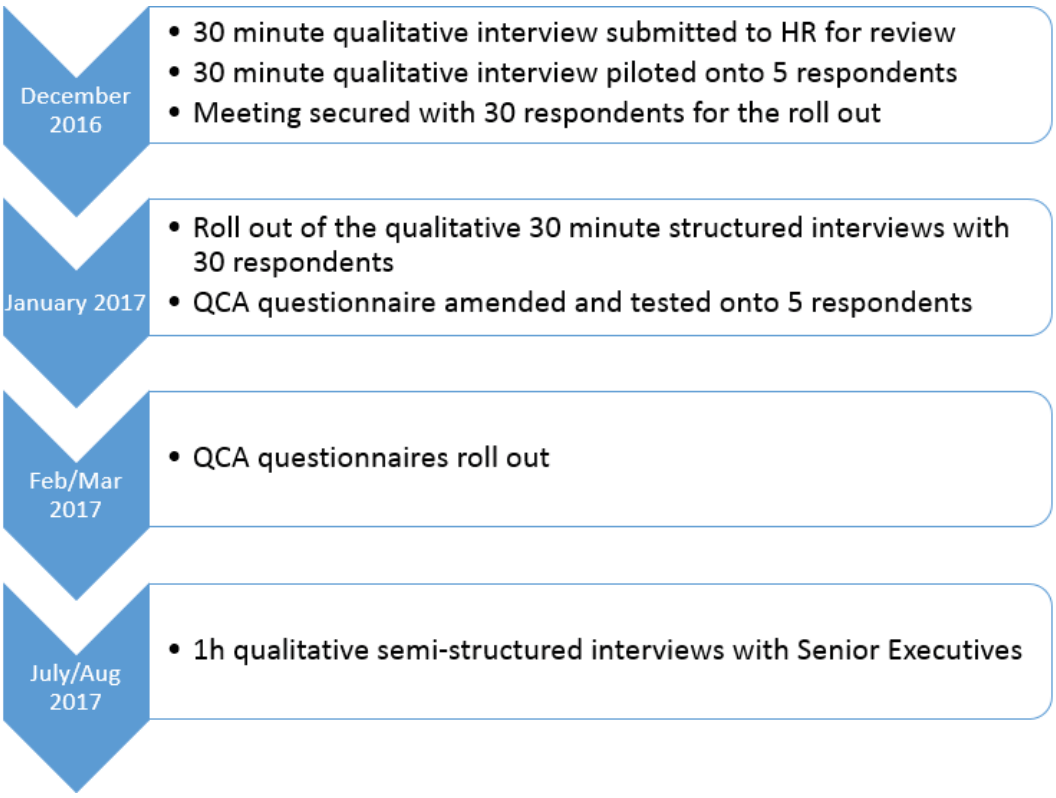


Figure 26: Timescale for questionnaires and interviews roll out

2.2.1 The respondents

2.2.1.1. Individual perspectives

The same group of talented employees (30 respondents) was used for the different phases of the research on individual perspectives to GTO (30 minute structured interview and QCA).

Due to a high number of causal conditions (extracted from the literature and some others potentially identified during the first 30 minute qualitative structured interviews with 30 talented respondents), Ragin advised the researcher to limit the respondents to 30 so as not to over-complicate the analysis while maintaining a relevant number of conditions (using macro-conditions if required to not go beyond five causal conditions).

The group of respondents had to display the specific attributes (Table 18).

	Criteria to be selected as a respondent
1	Work in a function engaged in farshoring or nearshoring activities with relocation of some employees under local contracts
2	The relocation is targeted at lower cost country than the home country
3	Hold Bachelor degrees or higher diploma
4	Occupy roles categorized as white-collar i.e. strong human input (as opposed to process or machine driven)
5	Being identified as talent i.e. displaying a track record of either high performers or excelling employees over the past two years and who are predicted to be promoted once to twice in the coming five years (+1 or +2 layers up) (HR definition of talent in the case study company)
6	Belong to the pool of global talent of that company

Table 18: Criteria to select respondents

2.2.1.2. Corporate perspectives

The group of respondents is more limited and comprises three senior executives representing different functions and geographies (Human Resources, Production and Supply in Global HQ, APAC and North America).

Because of a high turnover in 2016 in the executive team of the firm (following the departure of the CEO), a certain number of decision makers for the GTO initiative had left the company. As such, it limited the number of respondents within the executive team that were available to explain the reasons and expectations behind the decision to offshore individuals.

Of course, it would have been possible to interview the newly appointed executives. However, it was felt that this would have created a risk of executives guessing what the motives of and context for the prior GTO decisions had been at the time. Also, a limited number of respondents for that particular semi-structured interview did not impact the results of the overall research which targets global talent, rather than top executives.

2.2.2. The sub-research

The research project is divided into two parts (Figure 27):

- Individual perspectives, (divided into one qualitative structured interview and 2x2 sub QCA-researches);
- Organizational perspectives.

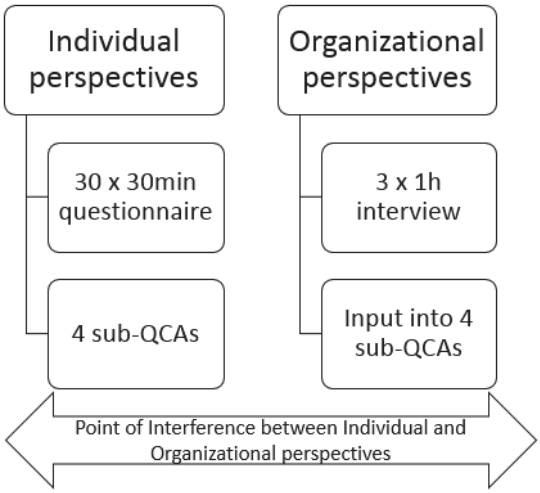


Figure 27: Sub-researches

2.2.2.1. Individual perspectives

- **1st sub-research: (qual+qual) → quan** :

For the 1st sub-research, a series of exploratory 30 minute in-depth structured interviews have been conducted to confirm the criteria extracted from the literature and potentially identify new criteria. Thanks to the literature review and the emerging new criteria, the theoretical model was revisited and tested through the second sub-research (development type of MMR - Greene, 2007):

- **2nd sub-research : (qual+qual) → <u>quan.</u>**

A series of four defined "crisp set" QCA with the two following variables have been run:

- Accept relocation;
- Does not accept relocation.

The data collection occurred through close ended questionnaires.

2.2.2.2. Organizational perspectives (qual+qual → quan)

To better understand the company approach to individual offshoring, exploratory qualitative in-depth semi-structured interviews were conducted with three executives representing various geographies and functions. Their views on the individual drivers to accept Global Talent Offshoring (GTO) were subsequently integrated into fsQCA[41] and allow for a point of interference (Creswell and Clark, 2011).

2.2.3. The context

The case studied is a Swiss company relocating:

- White collar activities from Switzerland to the United Kingdom (nearshoring to lower cost location);
- White collar activities from Switzerland to Hungary (farshoring to lower cost location);
- White collar activities from Brazil to Uruguay (nearshoring to lower cost location);
- White collar activities from the US to Uruguay (farshoring to lower cost location);
- White collar activities from Singapore to India (nearshoring to low cost location)[42];
- White collar activities from Singapore to Australia (farshoring to lower cost location).

[41] Name of the software developed by Ragin to conduct QCA analysis
[42] A move from Singapore to India is considered nearshore in comparison to a move to Australia given the geographical and cultural proximity

Those countries are at different locations on the financial and people capability spectrum (Figure 28). It is noted that host countries generally have a higher financial score (meaning more attractive for companies i.e. less expensive). The capability score of the destination country may be at a lower level. As an example, finance activities were offshored to Hungary, not to India, partly because Hungary offers higher capability scores. Similarly IS roles were offshored to India, not to Uruguay.

Figure 28: Host and home location[43]

[43] Inspired by the literature review, using EBSCO

2.2.4. Analysis of data

2.2.4.1. Individual perspectives

A thorough process (Figure 29) has been adhered to so as to ensure data accuracy[44] (Figure 29):

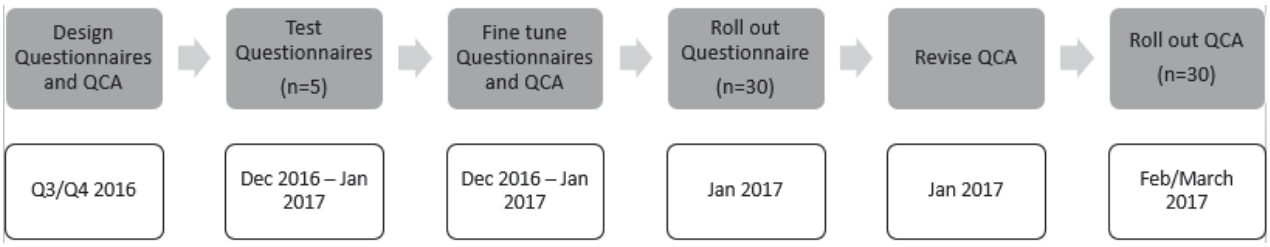


Figure 29: Research methodology: from design to roll out – Employees perspectives

2.2.4.2. Macro-conditions:

Ten causal conditions have been extracted from Dickmann et al. (2008) as influencing an individual's choice in accepting an international assignment. These were tested for the situation of individual offshoring[45].

However, to allow the application of QCA methodology, the number of conditions to be tested needs to be reduced. Hence the ten factors have been grouped under five macro-conditions (five conditions tested on 30 participants as recommended by Ragin (personal communication 2014) (Table 19).

[44] There will be two QCA questionnaires (Dickmann et al. (2008) and newly uncovered criteria) that will be rolled out to identify both positive and negative impact on GTO decisions (i.e. each QCA being made of two sub-QCAs), As such, this study refers to four QCA.

[45] Initially, 28 factors were identified in Dickmann et al. (2008). 8 were relevant for IA only, and were not transposable to individual offshoring (Table 19).

Of the remaining 20 factors, 10 were excluded (see annex - Table 58) in the qualitative approach. It is recognized that these factors could also be studied in a quantitative context for individual offshoring. It is proposed that the criteria selected here are the most critical for individual offshoring.

Dickmann et al. (2008) causal conditions	Macro-condition associated
Career progression	1 - Career opportunity
Intercultural adaptability to the host country	2 - International Environment
Language compatibility	2 - International Environment
Work / life balance	3 - Family situation
Willingness of spouse to move	3 - Family situation
Interruption in spouse career	3 - Family situation
Personal health status	4 – Health
Personal financial impact	5 - Financials
Maintaining personal networks	3 - Family situation
Distance away from home country	2- Family situation

Table 19: Macro-conditions associated to Dickmann et al. (2008) criteria

2.2.4.3. Profiling and validation interview

The first structured interview (Table 20) allowed:

- Profiling of respondents with closed-ended questions;
- Insight on additional conditions for respondents to accept individual offshoring that had not yet been identified in the literature (through open-ended questions).

Questions
What is your name and nationality?
How old are you?
For how long have you been working for your current company (both part and full time) and at which work level?
Where is your office based (country and city)
How many years of professional experience do you have (both part and full time)?
What is your current work level in the company? (Director…)
Have you already lived abroad?
➔ If yes, for how long and where?
Where do you come from (country and city)?
How far from where you live do your parents live?
What is your mother tongue?
Do you speak any other language(s) fluently? If yes, which one(s)?
What is your highest degree / diploma?
Could you describe your current role, professionally speaking?
For which reasons would you accept a relocation abroad?
What are the must have / non-negotiable elements of the contract if you relocate?
Would you accept to do the same job in another location, under local contract if:
➔ Host country is low cost? (ex: move to India)
➔ Host country is lower cost? (ex: move from SG to AU)
➔ Host country is equal cost? (ex: move from SG to Switzerland)
➔ Host country is higher cost?
Is the location of your current role or has the location of a past role been subject to geographical relocation?
➔ If yes,
○ Where to?
○ Do/did you accept to relocate?
Would you have accepted a relocation under local contract in another location?

Table 20: 30 minutes interview

2.2.4.4. QCA

2.2.4.4.1. What is QCA?

2.2.4.4.1.1.Between Qualitative and Quantitative

QCA is a methodology that allows qualitative and quantitative analysis to meet (Fiss, 2012). Similar to qualitative research, an in-depth understanding of the cases is required. However, like quantitative research, the objective is to identify patterns (Fiss, 2012). Using QCA, it is possible to assess complex causative factors, involving different combinations of causal conditions capable of generating the same outcome (Ragin, 1997).

2.2.4.4.1.2.Boolean Algebra

QCA makes use of binary code (1 = true / present, 0 = false / absent) based on Boolean algebra, whereby cases are either in or out of a set (Venn diagram) (Fiss, 2012).

To use Boolean algebra in qualitative research, a data sheet must first be created, which is used to generate a 'truth table'. This data is the binary form of the variables of each case (1 or 0).

The same approach applies to each variable and outcome so that one line of the data sheet equals one single case.

The truth table is edited (variables are identified and their combination in the data sheet leads to the realization of the outcome).

The truth table is therefore the capture of the combination of all independent variables and their associated dependent variable (outcome). These are referred to as recipes[46] (Ragin, 2000). The truth table has as many rows as there are recipes for the outcome.

2.2.4.4.2. QCA applied to Global Talent Offshoring

The second part (closed-ended questionnaire, listing criteria impacting positively or negatively the decision to accept GTO) fed the QCA analysis but were refined after the first structured interview had been fully rolled out.

The QCA seeks at extracting the necessary conditions for global talent to accept individual offshoring. It is then transposed into a data sheet for further analysis.

We shall divide this step into four sub-questionnaires i.e. four sub-QCA analysis (Table 21).

[46] The recipe is the causal combination that is sufficient for the outcome

QCA on Dickmann and al. (2008) factors	QCA on newly identified criteria
Positively influencing choice of GTO (Table 22)	Positively influencing positively choice of GTO
Negatively influencing choice of GTO (Table 22)	Negatively influencing choice of GTO

Table 21: Four sub QCA questionnaires

QCA 1 and 2 and QCA3 and 4 were run in parallel with a subsequent integration of the results.

So as to define the appropriate proposals for QCA1 and QCA2 (Figure 30), the literature was reviewed and ten factors were defined as the focus for this research Dickmann et al. (2008) (Table 12). Where appropriate, these factors were grouped under five macro-conditions (Table 19). The literature on organizational offshoring was used to extract relevant elements for individual offshoring factors (Table 9). These elements were compared with the already identified criteria (Dickmann et al., 2008 or newly identified in the 30 minute structure interviews).

#	Question	Answer type
	Would the following elements influence your choice to <u>not accept</u> to relocate to perform the same job under host country local conditions?	
1	➔ Future career opportunity	1:yes / 0:no
2	➔ International environment	1:yes / 0:no
3	○ If yes, for greater cultural awareness	1:yes / 0:no
4	○ If yes, to increase your foreign language skills	1:yes / 0:no
5	➔ Family situation	1:yes / 0:no
6	○ Family appetite for the move	1:yes / 0:no
7	○ Spouse career	1:yes / 0:no
8	○ Personal family network (relatives living - or not - nearby,…)	1:yes / 0:no
9	➔ Higher level health system in host country	1:yes / 0:no
10	➔ Personal financial situation in host country (tax, …)	1:yes / 0:no
	Would the following elements influence your choice to <u>accept</u> to relocate to perform the same job under host country local conditions?	
11	➔ Future career opportunity	1:yes / 0:no
12	➔ International environment	1:yes / 0:no
13	○ If yes, for greater cultural awareness	1:yes / 0:no
14	○ If yes, to increase your foreign language skills	1:yes / 0:no
15	➔ Family situation	1:yes / 0:no
16	○ Family appetite for the move	1:yes / 0:no
17	○ Spouse career	1:yes / 0:no
18	○ Personal family network (relatives living - or not - nearby,…)	1:yes / 0:no
19	➔ Higher level health system in host country	1:yes / 0:no
20	➔ Personal financial situation in host country (tax, …)	1:yes / 0:no

Table 22: QCA questionnaire on Dickmann et al. (2008) criteria

If factors from the organizational literature had already been captured in the model, it was seen to confirm the trend from organizational to individual offshoring. If some factors from the organizational offshoring literature were missing, they were integrated in the second stage QCA questionnaires.

Proposals for the set of QCA (Dickmann et al., 2008) were then finalized on the basis of the previous analysis (Figure 30).

Inputs for QCA3 and QCA4 (newly uncovered during the 30 minute structured interviews) were only finalized after the first 30 respondents had been interviewed (Figure 50).

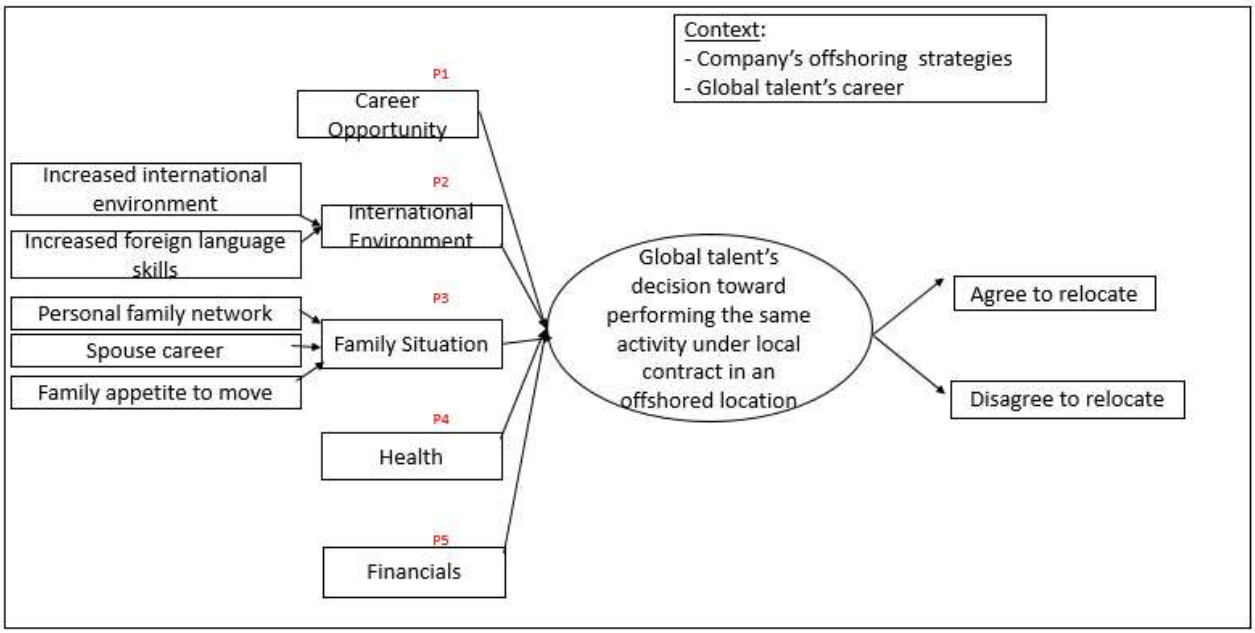


Figure 30: Theoretical model for QCA1 and QCA2 - Dickmann et al. (2008) criteria

Before starting the QCAs on the newly identified factors influencing the decision to relocate under GTO, a check on whether the above had been validated and completion of the theoretical model with new factors, if relevant, was conducted.

The proposals are (Figure 30):

- Proposal 1 (P1): the acceptance of GTO is facilitated by the prospect of building one's career;
- Proposal 2 (P2): the acceptance of GTO is facilitated by the prospect of a greater international environment;
- Proposal 3 (P3): the acceptance of GTO is prevented by the family situation;
- Proposal 4 (P4): the acceptance of GTO is prevented by a less developed health system in host country;
- Proposal 5 (P5): the acceptance of GTO is prevented by a less advantageous financial situation in the host country.

2.2.4.5. Company perspectives

To ensure the accuracy of the data, a thorough methodology has been followed (Figure 31):

Figure 31: Research methodology: from interview design to interview roll out – Senior executives perspective

For the one-hour semi-structured interviews with three senior executives who were part of the decision making process, mainly open-ended questions were asked (Table 23).

As already mentioned and due to some organizational changes, only three executives were interviewed. Some other decision makers had left the company, either voluntarily or not. As a result, access to senior leaders who were part of the GTO decision was made more complicated. However, given the research question is on global talent (and not on executives), this limitation entails no

impact on the results of this research.

#	Question	Answer type
1	Have you been part of the Individual Offshoring decision making?	Open
2	What triggered / motivated such an initiative?	Open
3	What was the anticipated effect onto employees? - Onto leavers? - Onto stayers?	Open
4	Had you expected incumbents to follow their roles in relocated location?	Open
5	What did you seek to achieve with this individual offshoring?	Open
6	Which criteria were considered for offshoring?	Open
7	Which criteria were considered for offshoring individuals?	Open
8	In retrospect, are there elements which you believe were overlooked?	Open
9	In retrospect, do you believe some elements impacted the individual offshoring success?	Open

Table 23: Senior executives interview

3. Sampling and Validity40

3.1. Respondents and interview and questionnaire testing

3.1.1. Statistical analysis – Respondents

An identical sequential sampling for the two sub-researches[47] was used meaning that the same pool of respondents were contacted at two distinct points in time to answer one interview and one questionnaire:

- The 30 minute structured interview to identify new criteria;
- The four QCA questionnaires.

Discussions took place either solely in English (in most cases) or in French and English (French being the mother tongue of the researcher and some respondents). There could have been a limitation in having performed some discussions in French. However, given that questions were systematically and only stated in English and QCA requires a Yes/No answer, it is considered that language has had no (significant) impact on answers.

The duration of the structured interviews and questionnaire was similar for all respondents (Table 24).

[47] The first sub-research is made of two QCAs:

1. Dickmann et al. (2008) factors positively influencing GTO
2. Dickmann et al. (2008) factors negatively influencing GTO

The second research is made of two QCAs:

1. Newly identified factors positively influencing GTO
2. Newly identified factors negatively influencing GTO

Respondents (pretend names)	Language of the interview	Interview duration	QCA duration
1. Chloe	English	25min	15min
2. Jade	English	23min	18min
3. Peter	English	35min	21min
4. Benjamin	French and English	34min	26min
5. Gerrard	English	42min	29min
6. Coralie	English	27min	31min
7. Thomas	English	26min	17min
8. Elisabeth	French and English	31min	17min
9. Kate	English	45min	23min
10. Nathalie	French and English	18min	25min
11. Carolyn	French and English	29min	24min
12. Claudia	English	33min	28min
13. Nicholas	English	36min	19min
14. Stephanie	English	21min	22min
15. Charlotte	English	29min	24min
16. Valerie	English	27min	30min
17. Himmin	English	31min	26min
18. Cristina	English	30min	29min
19. John	English	41min	25min
20. Anne	English	32min	28min
21. Angelina	English	29min	19min
22. Elouisa	English	27min	24min
23. Joshua	English	31min	27min
24. Bobby	English	30min	23min
25. Sarah	English	29min	26min
26. Marco	English	21min	29min
27. Ligia	English	29min	32min
28. Marcello	English	20min	19min
29. Julia	English	28min	24min
30. Mike	English	26min	25min
Senior Executives			
1. Mark	English	1h28	14min
2. Juliette	English	59min	16min
3. Bob	English	1h03	17min

Table 24: Language and duration of interviews/QCAs

A multiple validity legitimization (Schneider and Wagemann, 2010) is expected to be met by:

1. The theoretical validity of the theory developed at the end of the 1st sub-research and confirmed post QCA;
2. A descriptive/interpretative validity for the second sub-research (30minute structured interviews with n=30).

The pool of respondents for this research is comprised of 30 employees designated as 'talent' (Table 25), of which:

- 12 are from Switzerland i.e. 40% of the pool of respondents;
- 11 are from Asia i.e. 36% of the pool of respondents;
- 7 are from the Americas i.e. 24% of the pool of respondents

which represents relatively accurately the impact GTO has had on employees of the case study company whereby:

- 46% of impacted roles were relocated from the Swiss global headquarter
    - Of which 67% to the UK;
    - Of which 16% to India;
    - Of which 17% to Hungary;
- 34% of impacted roles were relocated from the Singapore regional headquarter
    - Of which 66% to India;
    - Of which 34% to Australia;
- 20% of impacted roles were relocated from the Americas
    - Of which 78% from the US to Uruguay;
    - Of which 22% from Brazil to Uruguay.

Respondents (pretend names)	Location	Nationality	Age	Current Work level	Anticipated work level within 3-5 years[48]	Gender	Role subject to GTO	Seniority [49]
1. Chloe	Singapore	Australian	41	WL 8	WL 9	Female	No	19
2. Peter	Switzerland	Swiss	48	WL 6	WL 7	Male	Yes	21
3. Benjamin	Switzerland	French/British	29	WL 5	WL 6	Male	Yes	4
4. Jade	Singapore	British	44	WL 8	WL 9	Female	No	19
5. Gerrard	Switzerland	German	31	WL 6	WL 7	Male	No	10
6. Coralie	Singapore	British	41	WL 6	WL 7	Female	No	17
7. Elisabeth	Switzerland	French	34	WL 5	WL 6	Female	Yes	9
8. Kate	Switzerland	American	33	WL 4	WL 5	Female	Yes	11
9. Thomas	Switzerland	Russian	36	WL 6	WL 7	Male	Yes	11
10. Carolyn	Switzerland	French	41	WL 5	WL 6	Female	No	13
11. Nathalie	Switzerland	French	37	WL 5	WL 6	Female	No	14
12. Claudia	Switzerland	Algerian	35	WL 5	WL 6	Female	Yes	12
13. Nicolas	Singapore	Indian	39	WL 5	WL 6	Male	Yes	16
14. Stephanie	Singapore	Singaporean	44	WL 5	WL 6	Female	No	18
15. Charlotte	China	Chinese	35	WL 5	WL 6	Female	No	11
16. Himmin	Singapore	Chinese	31	WL 4	WL 5	Female	Yes	8
17. Cristina	Switzerland	Hungarian	31	WL 4	WL 5	Female	No	7
18. Valerie	Singapore	Singaporean	33	WL 6	WL 7	Female	Yes	12
19. John	Switzerland	British	34	WL 5	WL 6	Male	Yes	17
20. Anne	Switzerland	Maltese	40	WL 7	WL 8	Female	No	13
21. Angelina	Singapore	Singaporean	41	WL 6	WL 7	Female	No	17
22. Elouisa	Singapore	Polish	42	WL 6	WL 7	Female	Yes	17
23. John	Singapore	American	41	WL 6	WL 7	Male	Yes	18
24. Bobby	USA	American	53	WL 6	WL 7	Male	No	29
25. Sarah	USA	American	39	WL 5	WL 6	Female	No	15
26. Marco	Brazil	Brazilian	40	WL 6	WL 7	Male	Yes	18
27. Ligia	Brazil	Brazilian	36	WL 5	WL 6	Female	No	12
28. Marcello	Brazil	Argentinian	40	WL 5	WL 6	Male	Yes	14
29. Julia	USA	American	38	WL 5	WL 6	Female	No	13
30. Mike	USA	American	38	WL 5	WL 6	Male	Yes	14

Table 25: Pool of respondents

[48] Work levels are divided from 1 to 10 and were provided by HR:
- 1 and 2 are blue collars
- 3 to 5 are operationals
- 6 to 8 are management roles
- 9 and 10 are Junior Executive roles

[49] Number of years working including in previous companies

3.1.2. Company perspectives – Respondents

To better understand motivation and expectations from management, three one-hour, in-depth, semi-structured interviews with top executives were conducted. The number of executive respondents is much more limited given that this type of offshoring activity is decided by very few at the top of the organization, hence the number of potential respondents is necessarily more limited.

Also, to ensure diversity in the respondent pool, senior executives from various geographies and functions were selected (Table 26).

Respondents (pretend name)	Age	Nationality	Seniority (years of service	Geography	Function
Mark	53	British	17	Global headquarter (Switzerland)	Production and Supply
Juliette	49	Singaporean	13	APAC	Human Resources
Bob	54	American	28	United States	Finance

Table 26: Respondents for the senior executive interviews

It is worth noting that none of these executives had been subjected to GTO during their career.

3.1.3. 30-minutes qualitative interviews with 30 global talent – interview testing

In October and November 2016, the first 30-minute structured interview was developed. This interview sought to achieve two goals:

- Profiling respondents;
- Uncovering new factors influencing talent's choice in their decision-making to relocate under an individual offshoring contract.

In December 2016, this structured interview was tested on five respondents located in APAC, Global headquarters (Switzerland) and the USA. As a result, the following adjustments have been deemed

necessary:

- Spend more time on context setting for the research project and its objectives;
- Emphasize that each respondent should answer from their personal perspective, and not second-guess what other employees might feel or want;
- Rephrase two questions that appeared misleading, based on feedback.

As a consequence, a new document was developed as a prelude to the structured interviews and served as context setting (Figure 32).

In parallel, the questions for the structured interview were submitted to the Human Resources department for their feedback. The addition of one extra question resulted from that assessment.
By Christmas 2016, the questions for the interview were in their final form.
The roll-out of the structured interviews took place in January 2017. All meetings with respondents had been secured in December 2016 with the support of management. One challenging element was the time zone difference. Singapore, where the interviewer is located is seven hours ahead of Europe (Switzerland) and thirteen hours ahead of the US office.

Another distraction for respondents was the ongoing internal structural changes in the company including:

- A change of CEO in 2016;
- A global transformation of the Finance function at end 2016/beginning of 2017 resulting in job cuts and new role profiles;
- The outsourcing of some activities with job losses at end 2016/beginning of 2017;
- The acquisition of the public company (listed on Swiss Stock Exchange) by a private organization;
- The reorganization of various functions in the second half of 2017 (downsizing).

In 2014, your company, with its global HQ in Switzerland announced the progressive relocation of several activities (supply, production, finance and various support functions) to three different locations, all outside of the home country: Hungary, India and UK.

This has been followed by similar initiatives in other regions (in APAC, relocation of some activities from Singapore to India and Australia; in North and Latin America, relocation of activities from the USA and Brazil to Uruguay).

The choice of these particular locations reflected destinations sufficiently attractive for talent (internals to relocate or externals to hire locally) and where the level of education (schools, company pool) is high enough to maintain the level of services required for the company to maintain its level of services toits global customers.

The company offered a specific financial package to the relocating employees. The overall package comprised:

- **Compensation : set as per the company's benchmark for the country / town of relocation**
- **Pension : inclusion in the company's country pension plan**
- **Health : health cover as per country law**
- **Relocation : move entirely funded by the company for the employee and his/her family (packing / unpacking, disassembling / assembling of furniture, custom forms)**
- **Housing : support for the housing search (including pre-visit), no funding/allowance for the housing provided**
- **Schooling : support for the schooling search (including pre-visit), no funding/allowance for the schooling provided**
- **Cultural training: one-hour session with a consultant knowledgeable about the culture of the host country and support for newcomers (habits in the host country, pitfalls to avoid…)**

You agree with participating in two interviews for a total time estimated at one hour.
The first interview will focus on your profile and general motivations for potential mobility. The second interview will focus on the reasons that would lead you to accept or decline a relocation under local conditions to perform the same activity outside of your employee home country (Switzerland, Singapore, USA or Brazil).

Your answers will be treated anonymously. No employee within the company beyond the researcher will have access to your answers and personal data. All responses will be analyzed as part of a larger panel.

Thank you for your participation in this research.

Figure 32: Context setting for the 30 interviews (30 minutes)

The roll-out of the structured interviews (30 minutes with n=30) was finalized within three weeks. Before launching the QCA, the intent was to understand whether additional criteria would arise that would not have been captured by Dickmann and al. (2008) in their research on international assignees. The surprising element was the number of new elements that surfaced. While developing the draft structured interview and QCA, the expectation was to identify perhaps a couple of extra criteria. In reality more than a dozen arose.

The QCA was then amended to add the new criteria. However, it became too big to meet Ragin's recommendations for the use of QCA methodology (five macro-conditions). Consequently, the QCA was divided into two sub QCAs each:

- Dickmann and al. (2008) criteria applied to GTO;
- Newly identified criteria.

Each of those QCAs met Ragin's recommendation in terms of number of respondents (30 ideally, not greater than 50, not lesser than 5) and number of variables (maximum of five, ideally three to four).

3.1.4. QCA questionnaires with 30 global talent – Questionnaire testing

The draft QCA questionnaire was developed concurrently with the 30 minute qualitative structured interviews. It had also been initially tested in December 2016 on five respondents from Global HQ, APAC and the US.

After the first phase of interviews was completed (end of January 2017), the newly discovered criteria were added to the QCA questionnaire. A final test was performed with the same pool of five respondents (last week of January). No further changes were then made to the QCA questionnaires (Table 27).

	Would the following elements influence your choice to **not accept** to relocate to perform the same job under host country local conditions?	
	Dickmann and al. criteria for international assignment	1:yes / 0:no
1	➔ Future career opportunity	1:yes / 0:no
2	➔ International environment	1:yes / 0:no
3	o If yes, for greater cultural awareness	1:yes / 0:no
4	o If yes, to increase your foreign language skills	1:yes / 0:no
5	➔ Family situation	1:yes / 0:no
6	o Family appetite for the move	1:yes / 0:no
7	o Spouse career	1:yes / 0:no
8	o Personal family network (relatives living - or not - nearby…)	1:yes / 0:no
9	➔ Higher level health system in host country	1:yes / 0:no
10	➔ Personal financial situation in host country (tax, …)	1:yes / 0:no
	Newly uncovered criteria	
1	depressed / booming economy	1:yes / 0:no
2	internet access	1:yes / 0:no
3	job market dynamic	1:yes / 0:no
4	Mortgage in home country	1:yes / 0:no
5	Travel facilities	1:yes / 0:no
6	Air pollution in host country	1:yes / 0:no
7	Climate in host country	1:yes / 0:no
8	Food pollution in host country	1:yes / 0:no
9	Geography diversity in host country (sea, mountain…)	1:yes / 0:no
10	Western food / goods easily available in host country	1:yes / 0:no
11	Cultural distance to home country	1:yes / 0:no
12	Cultural offer in host country	1:yes / 0:no
13	Child friendly environment in host country	1:yes / 0:no
14	School offer in host country	1:yes / 0:no
15	Sport offer in host country	1:yes / 0:no
16	Religion and related freedom in host country	1:yes / 0:no
17	Safety in host country	1:yes / 0:no
18	Political unrest in host country	1:yes / 0:no
19	Women's' rights in host country	1:yes / 0:no
20	Flexworking arrangements in host country	1:yes / 0:no
21	Holiday allowance in host country	1:yes / 0:no
22	Pension scheme in host country	1:yes / 0:no
23	Unemployment insurance in host country	1:yes / 0:no

Table 27: QCA questionnaire (1/2)

	Would the following elements influence your choice to **accept** to relocate to perform the same job under host country local conditions?	
1	➔ Future career opportunity	1:yes / 0:no
2	➔ International environment	1:yes / 0:no
3	o If yes, for greater cultural awareness	1:yes / 0:no
4	o If yes, to increase your foreign language skills	1:yes / 0:no
5	➔ Family situation	1:yes / 0:no
6	o Family appetite for the move	1:yes / 0:no
7	o Spouse career	1:yes / 0:no
8	o Personal family network (relatives living - or not - nearby…)	1:yes / 0:no
9	➔ Higher level health system in host country	1:yes / 0:no
10	➔ Personal financial situation in host country (tax, …)	1:yes / 0:no
		1:yes / 0:no
	Newly uncovered criteria	
1	depressed / booming economy	1:yes / 0:no
2	internet access	1:yes / 0:no
3	job market dynamic	1:yes / 0:no
4	Mortgage in home country	1:yes / 0:no
5	Travel facilities	1:yes / 0:no
6	Air pollution in host country	1:yes / 0:no
7	Climate in host country	1:yes / 0:no
8	Food pollution in host country	1:yes / 0:no
9	Geography diversity in host country (sea, mountain…)	1:yes / 0:no
10	Western food / goods easily available in host country	1:yes / 0:no
11	Cultural distance to home country	1:yes / 0:no
12	Cultural offer in host country	1:yes / 0:no
13	Child friendly environment in host country	1:yes / 0:no
14	School offer in host country	1:yes / 0:no
15	Sport offer in host country	1:yes / 0:no
16	Religion and related freedom in host country	1:yes / 0:no
17	Safety in host country	1:yes / 0:no
18	Political unrest in host country	1:yes / 0:no
19	Women's rights in host country	1:yes / 0:no
20	Flexworking arrangements in host country	1:yes / 0:no
21	Holiday allowance in host country	1:yes / 0:no
22	Pension scheme in host country	1:yes / 0:no
23	Unemployment insurance in host country	1:yes / 0:no

Table 27: QCA questionnaire (2/2)

Between February and early March 2017, twenty-eight QCA questionnaires were completed. The two extra questionnaires were only finalized by the end of March (due to conflicting priorities with respondents).

To accurately populate the QCA tables, care is required with negative answers of "No" to the question "Would the following elements influence your choice to not accept to relocate to perform the same job under host country local conditions?" This is not the equivalent of answering "yes" to the opposite question i.e. if a criterion does not influence a respondent's choice to not accept the individual offshoring, it does not necessarily mean that this criterion actually influences the decision to accept the relocation. Two options must be considered:

- Indeed, the factor positively influences the choice to accept the individual offshoring;
- The factor is neutral and has no impact on the decision making to relocate as GTO.

Running QCAs on factors positively influencing and QCas on factors negatively influencing the decision to accept GTO help manage this issue.

3.1.5. 1-hour in-depth interview with three top leaders

With the 30 minute in-depth semi-structured interviews and the four QCA, all required data were collected to understand the individual perspectives on GTO.

However, and to delve deeper in the organizational perspectives of individual offshoring, one-hour in-depth semi-structured interviews were conducted with three senior executives, representative of different functions and locations. These executives have all been involved at some point in the decision to implement a GTO solution in the company.

3.2. QCA coding

Given the high number of newly uncovered criteria (23 in total) during the first round of 30 minute structured interviews with respondents, and to be able to get the most out of the QCA methodology, the new criteria were grouped under five macro-conditions each condition was coded (Table 28):

- Economic elements;
- Environmental elements;
- Family elements;
- Political elements;
- Social benefits.

	Full name criteria	fsQCA coding
Dickmann and al. (2008)	Future career opportunity	**career**
	International environment	**intenv**
	For greater cultural awareness	
	To increase your foreign language skills	
	Family situation	**famsitua**
	Family appetite for the move	
	Spouse career	
	Personal family network (relatives living - or not - nearby…)	
	Higher level health system in host country	**health**
	Personal financial situation in host country (tax, …)	**financial**
30 minute qualitative structured interviews with 30 respondents	**economic**	**economic**
	Depressed / booming economy	
	Internet access	
	Job market dynamic	
	Mortgage	
	Travel	
	environmental	**environment**
	Air pollution	
	Climate	
	Food pollution	
	Geography	
	Western food / goods	
	family	**family**
	Cultural distance	
	Cultural offer	
	Kids friendly	
	School	
	Sport offer	
	Political	
	Religion	**political**
	Safety	
	Unrest	
	Woman's right	
	Social benefits	
	Flexworking	**benefits**
	holiday	
	Pension	
	Unemployment	

Table 28: Macro-conditions, sub-conditions and QCA coding

Conclusion Chapter 3:

The objective of this case study is to understand what factors influence global talent to accept individual offshoring.

The research company is Swiss-based with several offshoring initiatives globally:

- From Switzerland to the UK (nearshoring) and to Hungary (farshoring) ;
- From Singapore to India (nearshoring) and to Australia (farshoring) ;
- To Uruguay from the US (farshoring) or Brazil (nearshoring).

In each case, the company has tried to maximize the retention of global talent while offshoring.

The pool of respondents comprises both global talent, whose past roles may have been subject to GTO and senior executives (involved in the decision to offshore individuals, including global talent).

This research is of a mixed methods nature with two underlying theories (career and psychological contract), two methodologies (QCA bridging qualitative and quantitative approaches) and two data collection methods (open-ended interviews and close-ended questionnaire).

Knowledge extracted from both the literature review and the employee interviews enhanced the formative model (via the 30x30 minute questionnaire with global talent respondents in January 2017). Once the theoretical model was set (January 2017), four different sub-QCAs were run (February/March 2017 with employees and August 2017 with Executives) so as to define the final model (September 2017).

Key learning points of the chapter
• The research question is: *What factors influence Global Talent to accept individual offshoring?* • An innovative method has been chosen: Mixed Methods research, making use of QCA • Respondents accurately represent all geographies where GTO takes place in the case study company

Conclusion Part 1

One option for a company to manage its value chain creation is to offshore activities.
Offshoring activities (being near- or farshore) impacts individuals who become at risk of losing their jobs which consequently impacts the psychological contract between the employee and the firm.

In the case of talent (defined as high performers with high potential), their attractiveness in the job market is already high and their attrition is a risk for the company (impact on its ability to deliver future business objectives) (Ulrich, 2015). However, to remain competitive in a globalized economy, the relocation of some jobs is expected to continue into the future. A new approach is for companies to now also offshore individuals to follow their job abroad (individual offshoring i.e. the permanent relocation of activities with the intention to retain the incumbent to perform the same job abroad).
In the past, an employee mainly gained international exposure through international assignment (company initiated) or self-initiated expatriation. However, the former has proven to be extremely costly with a limited return on investment (Barmeyer and Davoine, 2012) while the latter is not within the control of the company (McNulty and Selmer, 2017).

Individual offshoring emerges as a new form of organizational-initiated expatriation which bridges SIE and IA. The main locations (developed economies) and key objectives (from a company perspective) largely overlap those of individual offshoring and IA (McNulty and Brewster, 2017). However, while the firm holds the initiative, particulars of the contract are more similar to SIE (permanent relocation, no support to the family, no financial incentive).
The review of the offshoring and international assignment literature identified a set of criteria to be tested on global talent in the second part of this research.

In this case study, individual offshoring targets global talent (defined as high performers with high

potential and a career progression beyond national borders). This employee group is particularly attractive to global companies as it is expected to support a sustainable growth in the mid- and long term (Dries, 2013). As a consequence, and on intial analysis, it is surprising that firms would risk the retention of these key individuals over an offshoring decision.

In reality, the failure of international assignments to retain talent and a growing international pressure on costs (Al Ariss and Crowley - Henry, 2013) leave little choice to the company but to dramatically reconsider how expatriation can develop talent globally in a different but still sustainable (and preferably less costly) way.

From an employee perspective, an ability to develop global acumen through an international assignment has dramatically reduced (much less IA on offer). Therefore, to create or develop its competitive advantage (within or outside their current company), talent needs to find ways to extend their skillset in a global context. In this respect, individual offshoring has emerged as a suitable option that warrants international exposure while maintaining a professional activity in the host country. If the acceptance of GTO by an employee arises from a short term financial tradeoff, it is likely overtaken by an expected accelerated career progression in the longer term.

However, this new form of expatriation resonates as a breach of the psychological contract (Robinson and Morrison, 2000). If talent no longer foresees staying in the same company for their entire career, there was still an expectation that white collar activities associated with higher degrees (Bachelor, Master, PhD) would protect their job from moving abroad (Iverson and Pullman, 2000). In reality, white collar activities are increasingly offshored (facilitated by the development of new technologies) while some blue collar jobs now require relocating back to the home country (due to a perceived need for greater face-to-face interaction).

In parallel, and to ensure a sustainable quality of the service delivered in the offshore location, as well as talent development at a lower cost, companies ask employees to consider following their role (permanent relocation). There is a trend from organizational to individual offshoring with a population target comprising global talent.

Global Talent Offshoring emerges as a new form of expatriation.

The question to be answered now is:

What factors influence global talent to accept individual offshoring?

To answer this question, thirty global talent and three senior executives participated in a mixed method research inclusive of one structured questionnaire (30 minutes for global talent) or in-depth semi-structured interview (one hour for three senior executives) and two QCAs (each made of two sub-QCAs).

Key points – Part 1
• Individual offshoring is the permanent relocation of some activities with the intention to retain incumbents to perform the same job abroad
• Individual offshoring contracts, despite being triggered by the company, offer limited benefits and no repatriation for the employee and his/her family
• In the literature to date, there is no clear definition of talent
• In this research, global talent is defined as a high performer with a high potential and career evolution outside of the home country
• Global Talent Offshoring - defined as the relocation of global talent to perform the same job under local contract without further benefits - is emerging as an alternative expatriation type
• The objective of this research (using MMR and QCA methods) is to better understand individual offshoring and support businesses in successfully offshoring individuals
The research question is : ***What factors influence global talent to accept individual offshoring?***

Part 2:

Research findings and discussions

Part 1: Global Talent Offshoring, an emerging trend for working abroad

- Chapter 1: From expatriation to offshoring Global Talent
- Chapter 2: Offshoring Global Talent, toward a theoretical framework
- Chapter 3: Methodology – MMR and QCA

Part 2: Research findings and discussions

- **Chapter 1: Field work – intervention and observation**
- **Chapter 2: Main results and their implications**
- **Chapter 3: Added value and limitations of the research**

This section will focus on the findings of this research: through a discussion followed by appropriate recommendations to the company.

In the first chapter (*Chapter 1: Field Work: intervention and observation*), the field work will be detailed step by step. This includes the finalization of the questionnaires and an analysis of why the case study company opted for GTO. Finally, the outcome of the QCA questionnaires will be presented.

Following from this, the main findings will be discussed in *Chapter 2: Main results and their implications*.

The results of the two QCAs[50] (Dickman et al. (2008) and newly uncovered criteria) will be merged so as to differentiate factors that both positively and negatively influence the success of GTO.

Finally the resultant model is presented.

Subsequently, the added value of this research is discussed (*Chaper 3: Added value and limitations of the research*). The main focus is on the theoretical added value of this thesis. However a deeper dive into what this research brings in the way of learnings to companies (empirical added value) is also addressed.

Additionally, the limitations of this project are recognised and additional research avenues are proposed.

[50] Each made of two sub-QCAs (i.e. positive and negative impact onto decision to accept GTO)

First, criteria identified through the literature review were transposed to the context of individual offshoring. As a result, a set of three in-depth semi-structured interviews with senior executives were conducted and analyzed. This allowed the scoping of the expectations of senior management and a consequent understanding as to whether gaps existed in the responses gathered from the talent group (*Preparation for the QCA: transposition of criteria and senior executive interviews*).

The other two sections (*Dickmann et al. (2008) factors influencing a decision to relocate under a GTO contract* and *newly uncovered factors influencing a decision to relocate uuder a GTO contract*) will detail the results of the four QCAs. These tested first the transposed macro-conditions from the literature review and, second, newly identified criteria that appeared during the 30 minute in-depth structured interviews with each of the 30 global talent.

Part 1: Global Talent Offshoring, an emerging trend for working abroad

- Chapter 1: From expatriation to offshoring Global Talent
- Chapter 2: Offshoring Global Talent, toward a theoretical framework
- Chapter 3: Methodology – MMR and QCA

Part 2: Research findings and discussions

- **Chapter 1: Field work – intervention and observation**
- Chapter 2: Main results and their implications
- Chapter 3: Added value and limitations of the research

1. Preparation for the QCA : transposition of criteria and senior executive interviews

1.1. Transposition of criteria from the literature review

In the literature review, criteria for companies to offshore activities (traditional organizational offshoring) were identified and transposed to individual criteria with an intent to validate (or not) as a result of the responses.

In parallel, traditional drivers for individuals to accept an international assignments (based on Dickmann and al. (2008) research) had been identified.

Through the field work, confirmation was sought as to whether the criteria, transposed from the organization to the individual[51] in the preceding work, had been corroborated by the 30 respondents (Table 29).

Criteria from the organizational offshoring literature	Presence of the criteria in the research
Professional Development Opportunity	Dickmann et al. (2008)'s criteria validated by respondents as applicable to GTO
Change appetite	
Purchasing Power	
Cultural awareness	
Dynamic labour market	Newly identified criteria validated by respondents as applicable to GTO
Telecommunication infrastructure	
Immigration legislation	
Travel democratization	

Table 29: Validation of the criteria

[51] See Table 9

1.2. Views of the top management on the criteria to accept GTO

Moreover, to allow construction of the research model, one-hour interviews were held with three top senior executives during July and August 2017 (Figure 33).

For clarity, it is noted that the research model was repeated several times during the course of this thesis document with a particular emphasis on a given process step so as to monitor progresses of the analysis.

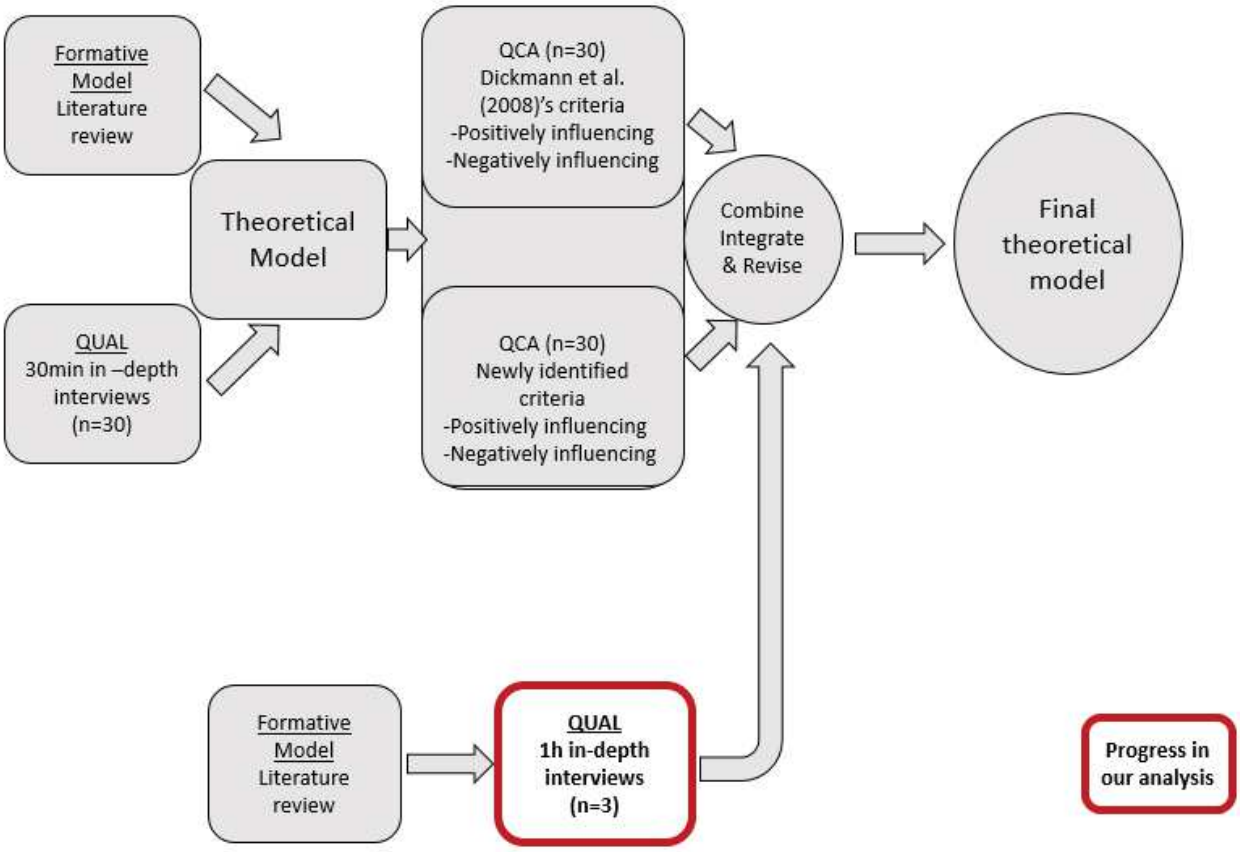


Figure 33: One-hour in-depth interviews

The respondents were drawn from various locations (global HQ, APAC and North America) and functions (Production and Supply, Human Resources and Finance), all of which had been subject to Global Talent Offshoring (GTO) initiatives in the past two years.

A challenge encountered during those semi-structured interviews was that some of the decision makers in the early stage of the GTO project had left the company (some with overnight garden leave).

The answers from the top three executives as to which criteria (Dickmann and al. (2008) or newly uncovered factors arising from the first 30 minute structured questionnaire) impact talent to accept GTO were integrated with employees' answers to QCA (Figure 34).

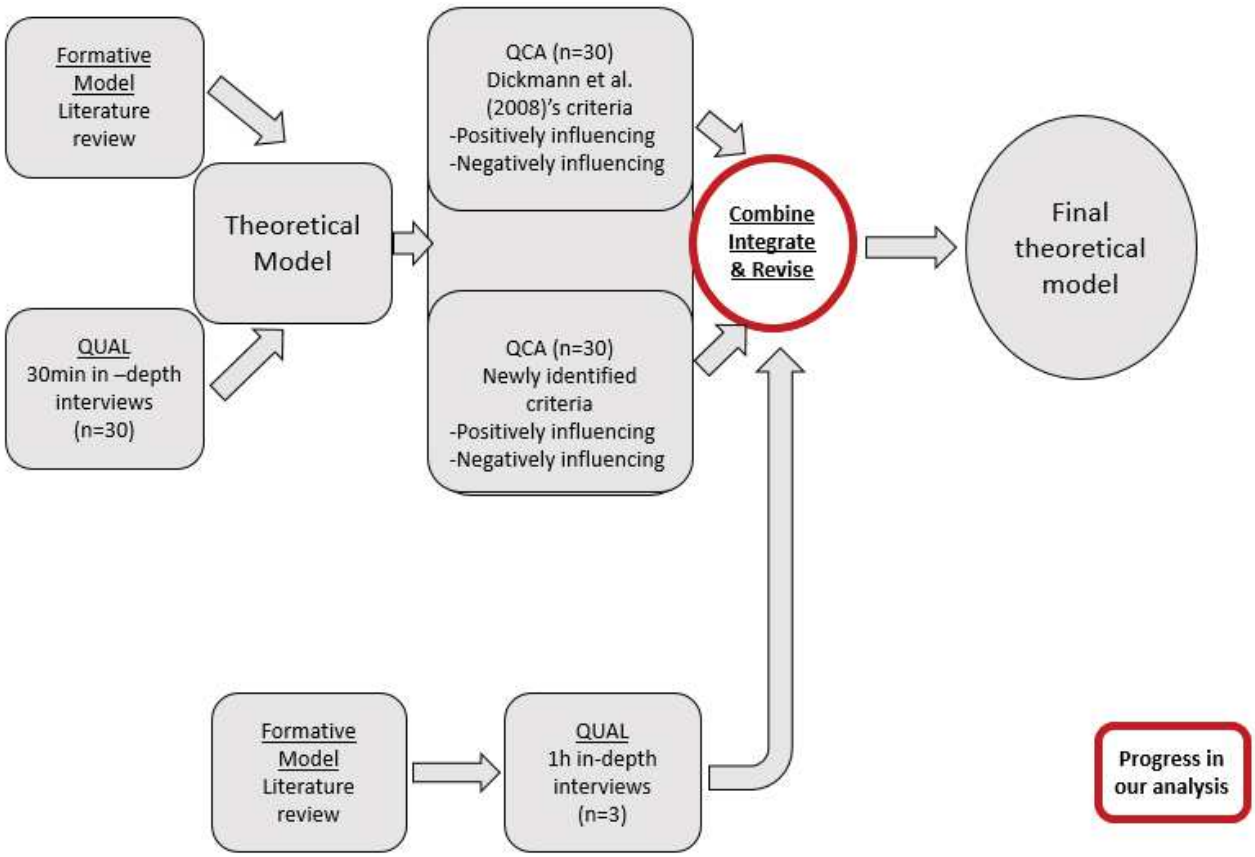


Figure 34: Combine, integrate and revise

As one of the interests of this research is to understand where gaps between management and talent exist in regards to GTO, combining all the senior executives' answers in one single table facilitated the integration of the results. (Table 30).

As a consequence, it was required to combine senior executive's answers to agree on the consolidated input to consider for each condition.

To facilitate the comparison of the answers with those of the talent group, the following questions have been asked to senior executives:

- QCA 1: Among the following criteria, which one(s) do you think positively influences talent's decision to accept GTO?
- QCA 2: Among the following criteria, which one(s) do you think negatively influences talent's decision to accept GTO?
- QCA 3: Among the following criteria, which one(s) do you think positively influences talent's decision to accept GTO?
- QCA 4: Among the following criteria, which one(s) do you think negatively influences talent's decision to accept GTO?

		Mark		Juliette		Bob		Average
		Positive influence	Neutral	Positive influence	Neutral	Positive influence	Neutral	
QCA 1	Financial		X		X		X	Neutral
	Health system	X		X			X	X
	Family situation	X		X		X		X
	International environement		X		X		X	Neutral
	Career		X		X		X	Neutral
QCA 2	Financial		X		X		X	Neutral
	Health system	X		X			X	X
	Family situation	X		X		X		X
	International environement		X		X		X	Neutral
	Career		X		X		X	Neutral
QCA 3	social benefits		X		X		X	Neutral
	political		X		X		X	Neutral
	family		X		X		X	Neutral
	environmental		X		X		X	Neutral
	economical		X		X		X	Neutral
QCA 4	social benefits	X			X	X		X
	political		X		X		X	Neutral
	family		X		X	X		Neutral
	environmental		X		X		X	Neutral
	economical	X		X		X		X

Table 30: Senior executive answers input in QCA

If all three senior executives anticipated the same outcome for a given condition, then the input was straightforward. On the other hand, in the event of the three senior executives having diverging opinions on the impact of one condition on the outcome, an average of all the senior executives' answers was used (all answers bearing the same weight).

For QCA1 and 2, one condition was not unanimous among the senior executives i.e. health system which was regarded by Bob as having a neutral impact while perceived as positively influencing the decision to accept GTO by the other two executives.

For QCA3, all three executives had the same views on the required presence or absence of the condition positively and negatively impacting the outcome.

For QCA4, Juliette expected social benefit to be neutral in the decision of talent to accept GTO. As both Mark and Bob thought this condition positively influences the outcome "accept GTO" to be realized, "positive influence" was considered for the executive answer.

Another disagreement arose in QCA4 as Juliette and Mark expected the family condition to be of neutral impact while Bob considered it positive in the solution.

2. Dickmann and al. (2008) factors influencing a decision to relocate under a GTO contract

2.1. Positive influencing factors

First, the QCA based on Dickmann et al. (2008)'s criteria were analyzed to understand which of them positively influence the decision to accept GTO (Figure 35).

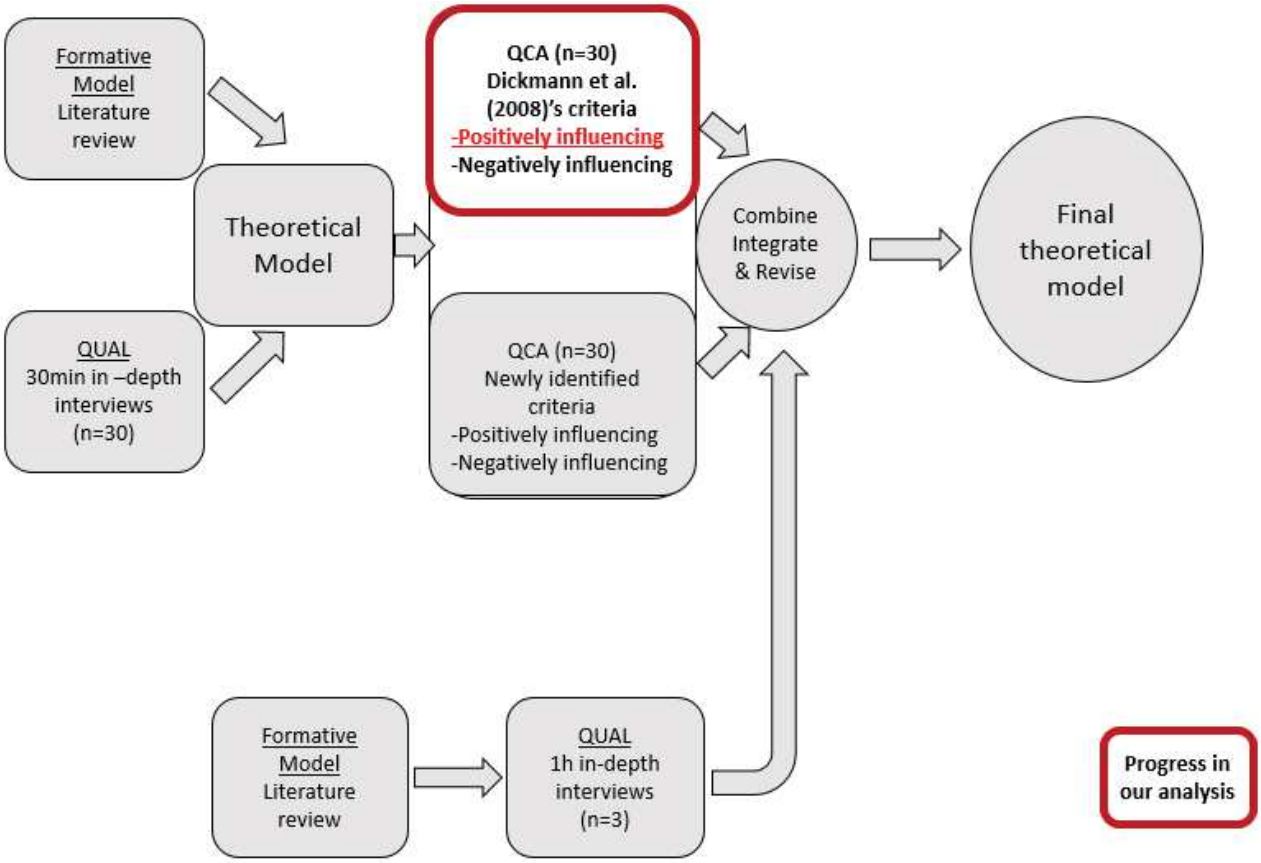


Figure 35: QCA on Dickmann's et al. (2008) criteria

2.1.1. Creation of the data sheet

To be able to run a QCA, a data sheet (or data matrix) must be created to generate the truth table for use with the fsQCA software.

Data are first recoded into nominal-scale variables and represented in binary form (1 or 0) (Ragin, 2014). Each logical combination of values for the independent variables will be represented as one row of the truth table (Ragin, 2014) (Table 31).

	A	B	C	D	E	F	G	H	I	J	K
1	career	intenv	cultawar	foreilang	famsitua	move	spouse	famnet	health	financial	outcome
2	1	1	1	1	1	1	1	0	0	1	1
3	1	1	1	1	1	1	1	1	1	1	1
4	1	1	1	1	1	1	1	0	0	0	0
5	0	1	1	0	0	0	0	0	1	1	0
6	1	1	0	0	0	0	0	0	1	1	0
7	1	1	1	0	1	1	0	0	1	1	1
8	1	1	1	0	1	1	1	0	1	1	1
9	1	1	0	0	1	0	1	0	0	0	0
10	1	1	1	1	1	1	1	0	1	1	1
11	1	1	1	1	0	0	0	0	1	1	1
12	0	1	1	1	1	1	1	0	0	1	1
13	1	1	1	1	1	1	1	0	1	1	1
14	1	1	1	1	1	1	1	0	1	1	1
15	1	1	1	0	0	0	0	0	1	1	0
16	1	1	1	1	1	1	1	0	0	1	1
17	1	1	1	0	0	0	0	0	1	1	0
18	1	0	0	0	1	1	1	0	1	0	1
19	1	1	1	1	1	0	1	1	1	1	1
20	1	1	1	0	1	1	1	0	1	0	1
21	1	1	1	1	1	1	1	1	1	1	1
22	0	0	0	0	1	1	0	0	1	1	0
23	1	1	1	1	0	0	0	0	1	1	0
24	0	0	0	0	1	1	1	1	1	1	1
25	0	0	0	0	1	1	1	1	0	1	0
26	0	0	0	0	1	0	1	0	0	1	0
27	0	0	0	0	1	1	1	1	1	1	0
28	1	1	1	1	1	1	1	1	1	1	1
29	1	1	1	1	1	1	1	1	0	1	1
30	1	1	1	1	0	0	1	1	0	1	1
31	1	1	1	0	1	0	1	0	1	1	1

Table 31: Data sheet for QCA1[52]

In the data sheet, both macro-conditions and all sub-conditions are shown.

A choice can be made to either keep only all macro-conditions in the data sheet or to also keep their sub-conditions. Either way, this does not impact the final results, given that to generate the truth

[52] The reading of the data matrix should be:

- Cell A2 = the first respondent (Chloe) answered "yes" to the first question ("Would the following elements influence your choice to accept to relocate to perform the same job under host country local conditions? First element : Future career opportunity »)
- Cell G7 = the 6th respondent (Coralie) answered « no » to the seventh question (G) which was: « Would the following elements influence your choice to accept to relocate to perform the same job under host country local conditions? Seventh element : Spouse career »

table, the variables must be chosen separately. However, this does allow a reduction in the number of files used, hence the risk of error or mismanipulation.

To generate the truth table from the data sheet is a two-step analytic procedure.

The first step consists of creating a truth table spreadsheet from the raw data (i.e. specifying the outcome and causal conditions).

The second step consists of preparing the truth table spreadsheet for analysis by selecting both a frequency and a consistency threshold. These steps must be done in conjunction and both must be performed for each separate QCA analysis (Ragin, 2014).

2.1.2. Generating the truth table

The fsQCA software is then applied to run the QCA analysis[53] (Figure 36).

FS/QCA Data Sheet

File Variables Cases Analyze Graphs

Case	career	interv	cultawar	forellang	famsitua	move	spouse	famnet	health	financial	outcome
1	1	1	1	1	1	1	1	0	0	1	1
2	1	1	1	1	1	1	1	1	1	1	1
3	1	1	1	1	1	1	1	0	0	0	0
4	0	1	1	0	0	0	0	0	1	1	0
5	1	1	0	0	0	0	0	0	1	1	0
6	1	1	1	0	1	1	0	0	1	1	1
7	1	1	1	0	1	1	1	0	1	1	1
8	1	1	0	0	1	0	1	0	0	0	0
9	1	1	1	1	1	1	1	0	1	1	1
10	1	1	1	1	0	0	0	0	1	1	1
11	0	1	1	1	1	1	1	0	0	1	1
12	1	1	1	1	1	1	1	0	1	1	1
13	1	1	1	1	1	1	1	0	1	1	1
14	1	1	1	0	0	0	0	0	1	1	0
15	1	1	1	1	1	1	1	0	0	1	1
16	1	1	1	0	0	0	0	0	1	1	0
17	1	0	0	0	1	1	1	0	1	0	1
18	1	1	1	1	1	0	1	1	1	1	1
19	1	1	1	0	1	1	1	0	1	0	1
20	1	1	1	1	1	1	1	1	1	1	1
21	0	0	0	0	1	1	0	0	1	1	0
22	1	1	1	1	0	0	0	0	1	1	0
23	0	0	0	0	1	1	1	1	1	1	1
24	0	0	0	0	1	1	1	1	0	1	0
25	0	0	0	0	1	0	1	0	0	1	0
26	0	0	0	0	1	1	1	1	1	1	0
27	1	1	1	1	1	1	1	1	1	1	1
28	1	1	1	1	1	1	1	1	0	1	1
29	1	1	1	1	0	0	1	1	0	1	1
30	1	1	1	0	1	0	1	0	1	1	1

Figure 36: fsQCA data sheet - QCA1

[53] See step by step details in the annexes

The different combinations of independent variables (*career, intenv, cultawar, foreilang, famsitua, move, spouse, famnet, financial*) and the dependent variable (*outcome*[54]) are captured in the data sheet.

2.1.3. Further investigation – resolution of contradiction

A "contradiction" in QCA is the existence of several cases with the same causal profile but with different outcomes.

Case #17 is the only one with a low presence of variables that still indicates acceptance of the GTO. Therefore, respondent #17 was contacted again to confirm their understanding of the questions posed.

After further discussion with Cristina (respondent #17), it appears that she would actually not accept GTO. The misunderstanding was that she originates from Hungary (while working in Switzerland) which is one of the offshored locations and would only consider re-patriating providing the company offers an international assignment. Given the question was on individual offshoring and not on IA, and after this second check with her, her answer is modified to "0" i.e. refuses GTO. The final data sheet for the factors identified by Dickmann and al. (2008) and positively influencing GTO was amended accordingly.

2.1.4. Truth table[55]

The first part of the fsQCA algorithm compares rows of the truth table to identify matching pairs:

- Only rows with the outcome are paired;
- Only one condition may differ in each paired comparison.

The one that differs is eliminated (Fiss, 2012).

[54] 1= accept GTO, 0= does not accept GTO

[55] See Annexes for more details on each steps of QCA1 : Figure 93, Figure 94, Figure 95, Figure 96, Figure 97

The truth table[56] is then run (Figure 37).

Edit Truth Table

File Edit Sort

career	intenv	famsitua	health	financial	number	outcome	raw consist.	PRI consist.	SYM consist
0	1	1	0	1	1		1.000000	1.000000	1.000000
1	1	0	0	1	1		1.000000	1.000000	1.000000
1	1	1	1	0	1		1.000000	1.000000	1.000000
1	1	1	0	1	3		1.000000	1.000000	1.000000
1	1	1	1	1	10		1.000000	1.000000	1.000000
0	0	1	1	1	3		0.333333	0.333333	0.333333
1	1	0	1	1	5		0.200000	0.200000	0.200000
0	0	0	0	0	0				
0	0	0	0	1	0				
0	0	0	1	0	0				
0	0	0	1	1	0				
0	0	1	0	0	0				
0	0	1	1	0	0				
0	1	0	0	0	0				
0	1	0	0	1	0				
0	1	0	1	0	0				
0	1	1	0	0	0				
0	1	1	1	0	0				
0	1	1	1	1	0				
1	0	0	0	0	0				
1	0	0	0	1	0				
1	0	0	1	0	0				
1	0	0	1	1	0				
1	0	1	0	0	0				
1	0	1	0	1	0				
1	0	1	1	1	0				
1	1	0	0	0	0				
1	1	0	1	0	0				

Figure 37: Sorted truth table - QCA1

For further analysis of the truth table, frequency and consistency thresholds are input.

2.1.5. Frequency and Consistency thresholds

2.1.5.1. Frequency threshold

The frequency threshold is a tool to classify some combinations (rows) as relevant and others as irrelevant based on the number of cases in each row (shown in "number" column). As the number

[56] See Annexes for more details on crisp set for this research

of cases is relatively small (30), a low value of 2[57] was used as the frequency threshold and a new truth table was generated (Figure 38).

Edit Truth Table

File Edit Sort

career	intenv	famsitua	health	financial	number	outcome	raw consist.	PRI consist.	SYM consist
1	1	1	0	1	3	1	1.000000	1.000000	1.000000
1	1	1	1	1	10	1	1.000000	1.000000	1.000000
0	0	1	1	1	3	0	0.333333	0.333333	0.333333
1	1	0	1	1	5	0	0.200000	0.200000	0.200000
1	1	1	0	0	2	0	0.000000	0.000000	0.000000
0	0	1	0	1	2	0	0.000000	0.000000	0.000000

Figure 38: New truth table - QCA1

2.1.5.2. Consistency threshold

Every time the consistency of the raw data is greater than 0.8 (set as consistency threshold), the outcome is considered realized. For all cases with a consistency lower than 0.8, the outcome is considered absent.

In any particular case, this means that:

- Recipe[58] #1[59] has three occurrences with presence of the outcome among the 30 respondents;
- Recipe #2 has ten occurrences with presence of the outcome among the 30 respondents;
- Recipe #3 has three occurrences with absence of the outcome among the 30 respondents;
- Recipe #4 has five occurrences with absence of the outcome among the 30 respondents;
- Recipes #5 and #6 have two occurrences with absence of the outcome among the 30 respondents.

At this stage, the truth table is considered to be coded[60].

[57] The same frequency threshold may not be used for all QCAs. The selection of this value is dependent upon the first results of the truth table

[58] Recipe being a particular mix of variables with the realized outcome

[59] First line from the new truth table

[60] PRI and SYM consistency are irrelevant for Crisp set analysis – hence showing exact same information as the "raw consistency" column. They are used in fuzzy set analysis. Therefore those columns are disregarded

2.1.6. Truth table analysis

The truth table analysis is automatically generated in the tool (Figure 39)[61]:

```
**********************
*TRUTH TABLE ANALYSIS*
**********************

File:  C:/Users/u718879/Desktop/PhD/Dickmann positive fsQCA printscreen/Dickmann positive.csv
Model: outcome = f(financial, health, famsitua, intenv, career)

 Rows:       4




 Algorithm: Quine-McCluskey
      True: 1
  0 Matrix: 0L
Don't Care: -

--- INTERMEDIATE SOLUTION ---
frequency cutoff: 2.000000
consistency cutoff: 1.000000
Assumptions:
health (present)
famsitua (present)

                                      raw       unique
                                    coverage    coverage   consistency
                                   ----------  ----------  ----------
financial*famsitua*intenv*career    0.722222    0.722222    1.000000
solution coverage: 0.722222
solution consistency: 1.000000
```

Figure 39: Truth table analysis - QCA1

The solution coverage and solution consistency are identical to the raw coverage and consistency; the reason being that for each specific QCA, there is only one recipe (set of variables for the realization of the outcome). It would have been different, had there been two recipes for that QCA. With two recipes as a solution, intersection and simplification would have been required. For QCA1, however, only one recipe is set as an intermediate solution.

[61] See Annexes for more details on the truth table analysis

The intermediate solution provided by fsQCA is the final result: considering Dickmann et al. (2008), four variables need to be systematically considered by companies when offering GTO contracts. Those are (in no specific order):

- Financial;
- Family situation;
- International environment;
- Career.

The solution coverage is at a satisfactory level (0.72) for a perfect consistency (1).

In contradiction to the top management's expectation, the health element does not appear to be significant in the decision making to accept GTO.

2.1.7. Intersect and integrate

QCA seeks to identify sets of cases that share an outcome.

If cases with a given configuration of causally relevant conditions share an outcome, they constitute a subset of the cases with the outcome. This set-theory pattern supports an argument of sufficiency. A Venn diagram helps visualize the intersection of the variables (Figure 40). It is only an alternative graphic presentation and does not provide further analysis.

The solution of this first QCA is *financial * famsitu * intenv * career*. To help visualize how the five macro-conditions intersect, the following coding has been introduced:

- A = *financial;*
- B = *famsitu;*
- C = *intenv;*
- D = *career;*
- E = *health.*

None of the subset has more importance than any other, rather the graphic helps visualize the lack of overlap between sets. Full overlap is reached for the set located in the center (ABCDE).

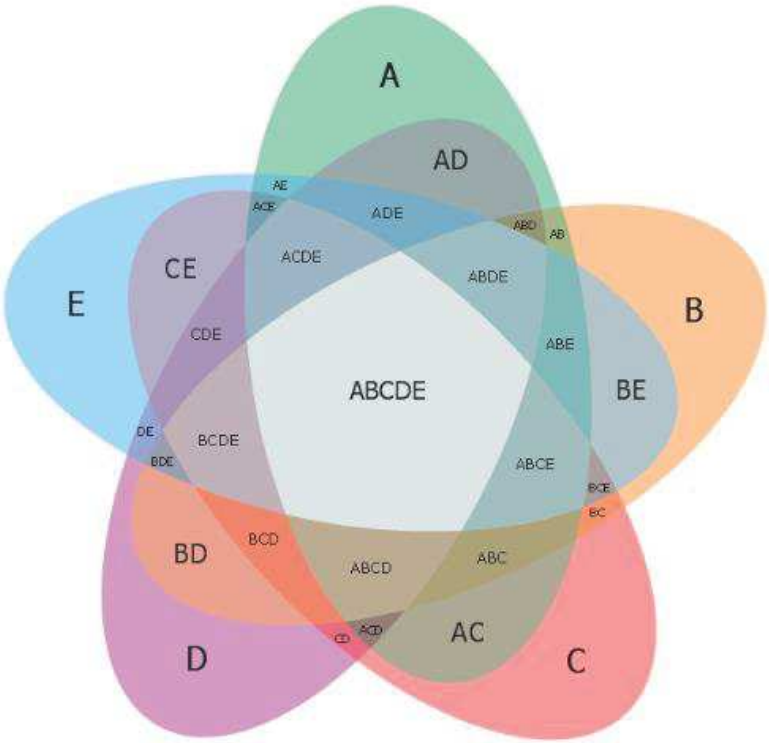


Figure 40: Venn diagram for five conditions

2.1.7.1. *Sub/Superset analysis*

The fsQCA software will allow generation of the subset/superset analysis based on the selection of the macro-conditions and outcomes[62].

Following the same methodology, fsQCA provides a level of consistency and coverage for each set of variables. This is modeled in the Venn diagram (coded "ABC", …) (Figure 41).

[62] A subset is a collection of elements that is part of a larger collection of elements. A superset is a collection of elements that includes a smaller collection of elements (Thiem and Baumgartner, 2016)

	consistency	raw coverage	combined
intenv*famsitua CB	0.882353	0.833333	0.885061
intenv*famsitua*financial CBA	1.000000	0.777778	0.877496
career*intenv*famsitua DCB	0.875000	0.777778	0.850490
career*famsitua*financial DBA	1.000000	0.722222	0.845577
career*intenv*famsitua*financial DCBA	1.000000	0.722222	0.845577
career*famsitua DB	0.823529	0.777778	0.813087
career*financial DA	0.789474	0.833333	0.801041
famsitua*financial BA	0.789474	0.833333	0.801041
career*intenv*financial DCA	0.789474	0.833333	0.801041
intenv*financial CA	0.761905	0.888889	0.783156
intenv*famsitua*health CBE	1.000000	0.611111	0.777817
career*intenv*famsitua*health DCBE	1.000000	0.611111	0.777817
career*famsitua*health DBE	0.916667	0.611111	0.769921
career*famsitua*health*financial DBEA	1.000000	0.555556	0.741620
intenv*famsitua*health*financial CBEA	1.000000	0.555556	0.741620
career*intenv*famsitua*health*financial DCBEA	1.000000	0.555556	0.741620
famsitua*health*financial BEA	0.846154	0.611111	0.737488
famsitua*health BE	0.800000	0.666667	0.730297
career*intenv DC	0.727273	0.888889	0.724185
intenv C	0.708333	0.944444	0.707499
career*intenv*health DCE	0.750000	0.666667	0.663325
career D	0.695652	0.888889	0.659966
famsitua B	0.695652	0.888889	0.659966
career*health*financial DEA	0.733333	0.611111	0.610555
career*intenv*health*financial DCEA	0.733333	0.611111	0.610555
career*health DE	0.705882	0.666667	0.588784
intenv*health CE	0.705882	0.666667	0.588784
financial A	0.653846	0.944444	0.532291
intenv*health*financial CEA	0.687500	0.611111	0.524404
health*financial EA	0.631579	0.666667	0.391578
health E	0.619048	0.722222	0.370435

Figure 41: Sorted subset and superset analysis - QCA1

If the combination of the five macro-conditions only provides a coverage of 0,55 (which is not regarded as sufficient), the four macro-conditions: career, family situation, international environment and financial allow a much higher and satisfactory coverage (0,72) for a perfect consistency[63].

[63] It shall be noted that other solutions with fewer macro-conditions (but still within the four constituents of the solution) allow for a higher combination of consistency and coverage. They are a subset of the solution, the other lower combinations being the superset to which the intermediate solution belongs.

2.1.7.2. *Set coïncidence*

Coïncidence combines consistency and coverage. It is the degree to which two sets overlap i.e. they are one unique set[64].

In this particular case, the coincidence is at 0.43 which demonstrates a rather low level of overlap between the sets.

No condition is considered sufficient.

2.1.8. Necessity

The fsQCA software allows for the analysis of the necessity. The four variables constituent of the solution (*career, intenv, famsitua, financial*) were selected to obtain the analysis of the necessary conditions (Figure 42).

```
Analysis of Necessary Conditions

Outcome variable: outcome

Conditions tested:
                        Consistency          Coverage
financial               0.944444             0.653846
famsitua                0.888889             0.695652
intenv                  0.944444             0.708333
career                  0.888889             0.695652
```

Figure 42: Analysis of necessary conditions - QCA1

None of those variables is a necessary condition (though « *financial* » and « *intenv* » score very high) nor are they individually sufficient for the outcome.

[64] See Annexes for more details on analysis of coincidence - Figure 99, Figure 100, Figure 101

The analysis of the first QCA is finalized (Table 32).

		QCA1
Truth Table	Intermediate solution	finance*famsitua*intenv*career
	Coverage	0.72
	Consistency	1
Coincidence		0.43
Necessity	Macro-condition 1	Career = 0.889
	Macro-condition 2	intenv = 0.94
	Macro-condition 3	famsitua = 0.889
	Macro-condition 4	financial = 0.94
	Macro-condition 5	
Set	Coverage	0.72
	Consistency	1

Table 32: Results QCA1

2.2. Negatively influencing factors

The same methodology was applied for the second QCA which investigates, based on Dickmann and al. (2008), the factors negatively influencing a decision to relocate under the GTO contract. This research design is a sub-set of the first QCA (Figure 43).

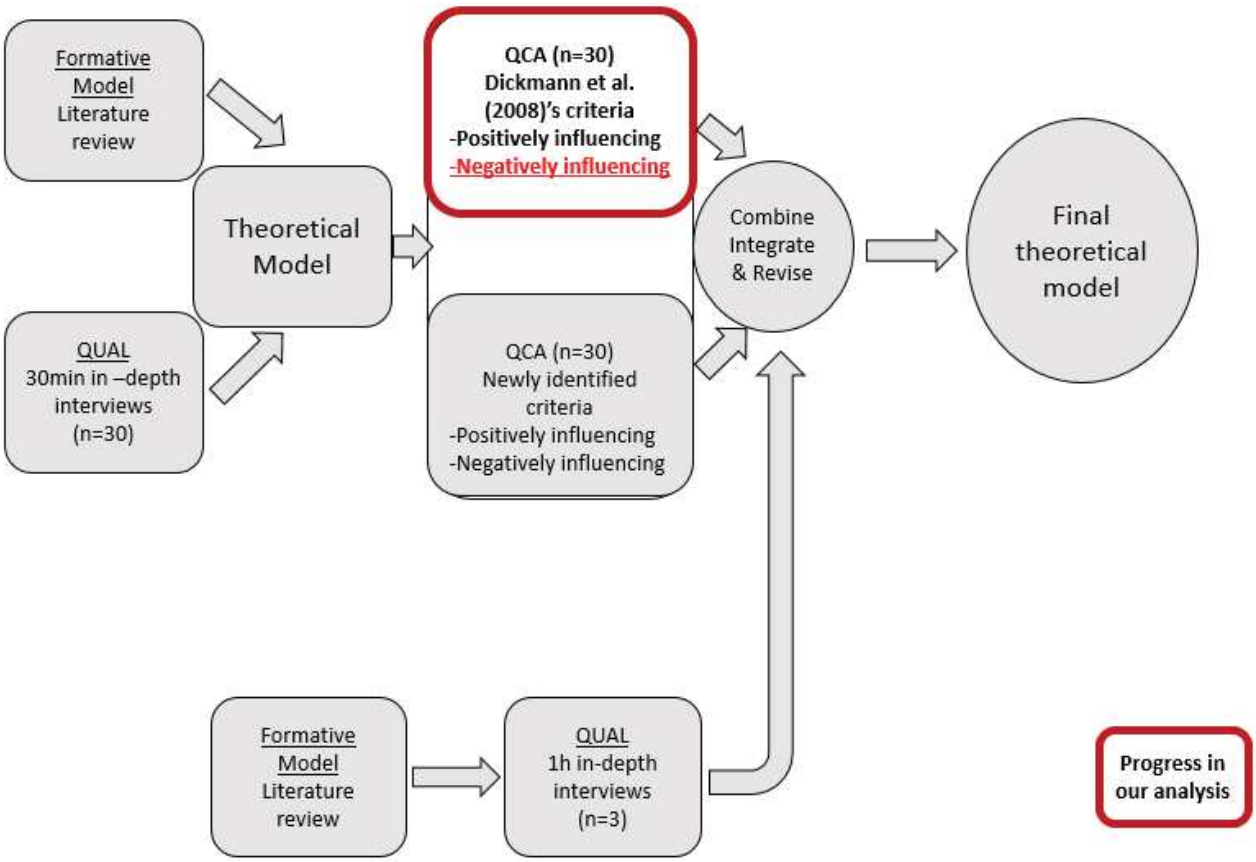


Figure 43: QCA on Dickmann's et al. (2008) criteria

2.2.1. Generating the truth table

From the raw data sheet[65], fsQCA generates the QCA data sheet (Figure 44) on which all of the subsequent analysis[66] is based.

FS/QCA Data Sheet

File Variables Cases Analyze Graphs

Case	career	intenv	cultawar	foreilang	famsitua	move	spouse	famnet	health	financial	outcome
1	0	0	0	0	0	0	0	0	0	1	1
2	1	0	1	0	1	1	1	1	1	1	1
3	0	0	0	0	0	0	0	0	0	1	0
4	1	0	0	0	1	1	1	0	1	1	0
5	0	0	0	0	1	1	1	1	1	1	0
6	0	0	0	0	1	0	0	1	1	1	1
7	0	0	0	0	0	0	0	0	1	1	1
8	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	1
10	1	0	0	0	1	1	1	1	1	1	1
11	0	0	0	0	0	0	0	0	0	0	1
12	0	0	0	0	0	0	0	0	0	0	1
13	0	0	0	0	0	0	0	1	0	0	1
14	0	0	1	0	0	0	0	0	1	1	0
15	0	0	0	0	1	0	0	0	0	0	1
16	0	0	0	0	1	0	0	0	0	0	0
17	0	0	0	0	1	0	0	1	0	0	0
18	0	0	0	0	1	1	0	1	0	1	1
19	0	0	0	0	0	0	0	0	0	0	1
20	0	0	0	0	1	1	1	0	1	0	1
21	1	1	1	1	1	0	0	0	0	0	0
22	0	0	0	0	0	0	0	0	1	1	0
23	0	0	0	0	0	0	0	0	0	1	1
24	1	1	1	1	1	1	1	1	1	1	0
25	1	1	1	1	1	1	1	1	0	0	0
26	1	1	1	1	0	0	0	0	0	1	0
27	0	0	0	0	0	0	0	0	0	1	1
28	0	0	0	0	1	1	1	0	0	1	1
29	0	0	0	0	0	1	1	1	1	1	1
30	0	0	0	0	1	0	1	1	1	1	1

Figure 44: fsQCA data sheet - QCA2

[65] The data sheet is the binary translation of each individual case (Boolean algebra)
[66] The outcome "0" means that the respondent does not agree to a GTO contract. The outcome coded "1" means the respondent agrees to relocate

Cases #3, #8 and #16 will require further investigation as those respondents indicate disagreeing with a GTO contract while not listing a lot of criteria negatively influencing the acceptance of the GTO (#3 raises financials as a preventer, #8 raises none of those criteria as a preventer and #16 only the family situation). The motivations of these three respondents will be further investigated in a later section and a decision taken on whether corrections to the data sheet are required.

Cases #2 and #10 require further investigation, given that those respondents indicated accepting a GTO while mentioning 8 and 7 criteria respectively (among the 10 offered for selection) as preventers to accept such a contract.

2.2.2. Further investigation

2.2.2.1. Refusal to relocate under GTO

2.2.2.1.1. Impact of family on the decision

Benjamin (Case #3) indicated that he refused to relocate under GTO whereas he only identified financials as a preventer. After further investigation, it appears that the family situation is of low concern to him, given that he already lives far away from his relatives, has no children nor life partner.

Himmin (case #16) indicated that she would not accept to relocate. However, only one element seems to be a preventer i.e. the family situation. Given the low number of criteria preventing the GTO, Himmin was contacted again to gain further insight into her answers. She indicated that she originates from China and her family had relocated to France 40 years ago. Although she has been educated in France and is fully bilingual, her parents are not. "*Relocating would mean not being able to support them in their administrative tasks*". Therefore, she would always decline a GTO as well as any other type of relocation contract.

2.2.2.1.2. Impact of other elements on the decision

Benjamin (Case #3) does "*not trust the company to drive [his] career*" but rather counts on himself to do so (potentially leaving his current company to advance his career as opportunities arise). However he cites financials as a key criterion in accepting a role (within or outside the company) and providing the money is at the expected level, he could envision a relocation. The context of this research being GTO, he does not consider the offer attractive enough and would therefore refuse the offer, based solely on the financials.

Moreover, being both bi-national and bilingual, Benjamin does not consider the international environment as a preventer to relocate ("*neutral to positive element*"). As for his health, he indicates this is not of concern at his age (28).

Through the questionnaire, Kate (case #8) had indicated she would refuse a GTO contract without citing any of the criteria influencing that decision. After further investigation, it appears she is an athlete and belongs to the national team in her class age. Relocating (whatever kind of contract or location is offered) would mean "giving up on [her] passion" which she is not willing to do. Therefore her answer is to refuse GTO for a reason outside the main research criteria. However Kate did contribute to the last two QCA in which other criteria (including sport) are identified.

2.2.2.2. *Accepting relocation under GTO*

2.2.2.2.1. Impact of family on the decision

Peter (case #2) has indicated he would accept to relocate under GTO while he also indicated the following elements as negatively impacting his decision to accept GTO: career opportunity, cultural awareness, family situation, family appetite for the move, spouse career, family network, health system and financials.

After further investigation, it appears that Peter (Swiss national) has always been genuinely interested in working abroad. Retrospectively, it is his main regret to not have had the courage to do it nor having offered this opportunity to his children. Being in the middle of a divorce and having two teenage children, he needs to give a monthly allowance to his soon-to-be ex-wife. He therefore cannot afford the reduced pay of a GTO. He would have considered moving if his children (and ex-wife) were also moving (they are aiming for shared custody). However, his future ex-wife's company is also based in Switzerland and this entity has no wish to relocate. In addition, her father is aging and requires the ex-wife to provide local support.

Carolyn (case #10), who lives across the border in France, would consider GTO but cites as main elements preventing the move: the family situation (and all of its sub-conditions), health and financials. Carolyn is married to an Algerian for whom geographical proximity to his family is extremely important (his parents and siblings all live in France). Therefore he would be reluctant to move and leave them behind. Carolyn's husband is on a positive career trend and would not want to jeopardise his job advancement as a consequence of his wife's relocation.

2.2.2.2.2. Impact of career and financials on the decision

Peter (case #2) recognizes that at his high level in the organization, it is becoming more complicated to find jobs and the offshored offices do offer very limited roles beyond the one he currently holds (limited options for internal move in the offshored location in the future).

Peter maintains that all those elements seem to be strong preventers for GTO but he does not rule this out completely and might still consider individual offshoring.

Carolyn (case #10) still considers accepting GTO. She clarified that, although the financials may not match her current salary, the local cost of living may be lower and allow for a comparable level of saving (hence support to the husband's family). Moreover, given the couple have no children, she doesn't exclude commuting from the offshored location (approximately twice a month) to see her

husband while being professionally based elsewhere. Carolyn also mentioned potential flex-working arrangements (home working, overtime compensation…). However, she insisted that the financials in the host country could be a preventer as the couple financially supports the husband's family. Therefore they need to "*ensure that ends meet*".

2.2.2.2.3. Impact of the health system on the decision

As far as health is concerned, Carolyn (case #10) is particularly cautious given she has had cancer more than ten years ago and wants to ensure that wherever she goes, she can be treated if required. Given the considered offshored location is relatively near (nearshoring), she could maintain her routine health checks with her current doctor when she comes back to visit family in France.
As for Peter (Case #2), having reached 48, he sees the Swiss health system as one of the best globally and would be reluctant to leave it.

2.2.3. Truth table

2.2.3.1. Algorithm and Frequency / Consistency threshold

The truth table was finalized with a frequency cut-off of 2 and a consistency threshold of 0,8 (Figure 45[67]) – similarly to QCA1.

[67] There were two occurrences of GTO accepted with the variables indicated in row 1.
Six respondents accepted GTO with the variables of row 2.
The 22 other respondents all refused GTO based on variables described between rows 3 and 8.

Edit Truth Table

File Edit Sort

career	intenv	famsitua	health	financial	number	outcome	raw consist.	PRI consist.	SYM consist
0	0	1	0	1	2	1	1.000000	1.000000	1.000000
0	0	0	0	0	6	1	0.833333	0.833333	0.833333
0	0	0	0	1	4	0	0.750000	0.750000	0.750000
1	0	1	1	1	3	0	0.666667	0.666667	0.666667
0	0	1	1	1	3	0	0.666667	0.666667	0.666667
0	0	0	1	1	4	0	0.500000	0.500000	0.500000
0	0	1	0	0	3	0	0.333333	0.333333	0.333333
1	1	1	0	0	2	0	0.000000	0.000000	0.000000

Figure 45: New truth table - QCA2

2.2.3.2. Truth table analysis[68]

With the truth table finalized, its analysis was then performed (Figure 46).

```
**********************
*TRUTH TABLE ANALYSIS*
**********************

File:  C:/Users/u718879/Desktop/PhD/Dickmann negative fsQCA printscreen/Dickmann negative.csv
Model: outcome = f(financial, health, famsitua, intenv, career)

 Rows:       3




 Algorithm: Quine-McCluskey
      True: 1
  0 Matrix: 0L
Don't Care: -

--- INTERMEDIATE SOLUTION ---
frequency cutoff: 2.000000
consistency cutoff: 0.833333
Assumptions:
health (present)
famsitua (present)

                                              raw       unique
                                            coverage    coverage   consistency
                                           ----------  ----------  ----------
~financial*~famsitua*~intenv*~career       0.277778    0.277778    0.833333
financial*~health*famsitua*~intenv*~career 0.111111    0.111111    1.000000
solution coverage: 0.388889
solution consistency: 0.875000
```

Figure 46: Truth table analysis - QCA2

[68] See Annexes for more details on each steps of QCA2

The analysis of the truth table indicates two potential recipes to reach the outcome but with a limited coverage (and high to perfect consistency).

The solution coverage (0.3888) is relatively low and translates a variety of factors to achieve the outcome. However the solution consistency is high (0.875).

2.2.4. Intersect and simplify

Unlike the first QCA, two recipes have been generated in the intermediate solution. Those expressions were then intersected and simplified to obtain a single recipe. Boolean algebra and DeMorgan Law was used to achieve this[69].

2.2.4.1. Application to the QCA

The two recipes of the intermediate solution are:

- financial*~health*famsitua*~intenv*~career also written FINANCIAL* health*FAMSITUA*intenv*career;
- ~financial*~famsitua*~intenv*~career also written financial*famsitua*intenv*career (in this exercise, upper case letters are used for the presence of the variable and lower case for its absence).

Following Boolean's rules, the two recipes to be intersected are first multiplied and simplified:

(FINANCIAL* health*FAMSITUA*intenv*career) (financial*famsitua*intenv*career).

[69] See Annexes for more details on the Boolean Algebra

Together, this leads to:

intenv * career (financial + FINANCIAL + famsitua + FAMSITUA + health)

= intenv * career (health)

= intenv * career * health (upper case meaning presence of the variable and lower case – absence).

It can also be written: =~intenv * ~career * ~health.

The final solution is ~intenv x ~career x ~ health.

The intersection of these three conditions triggers the realization of the outcome (refusing the GTO contract): absence of international environment *and* absence of career opportunity *and* absence of sufficient health system.

Senior executive semi-structured interviews indicated health and family situation being key variables for realization of the outcome (accept GTO). Although true for the health variable, it was found to be inaccurate for the family situation.

Also, QCA makes it clear that two variables are in fact overlooked by the senior executives: international environment and career opportunity.

Following the same methodology as for the first QCA, the next step was to more thoroughly understand the sub and supersets.

2.2.4.2. Sub/Superset analysis

If each of the individual recipes resulting from the intermediate solution demonstrated a low coverage and consistency score, their intersection (~intenv*~career*~health) provided significantly higher coverage but for a lower consistency (Figure 47)[70].

[70] See annexes for more details, Figure 102

```
fs/QCA
File   Analyze   Graphs   Window
************************
SUBSET/SUPERSET ANALYSIS
************************

Outcome: outcome

                                          raw
                              consistency  coverage     combined
                              ----------  ----------  ----------
~intenv*~career*~health       0.733333    0.611111    0.610555
~intenv*~career               0.695652    0.888889    0.659966
~intenv*~health               0.733333    0.611111    0.610555
~career*~health               0.733333    0.611111    0.610555
~intenv                       0.692308    1.000000    0.685565
~career                       0.695652    0.888889    0.659966
~health                       0.611111    0.611111    0.322318
```

Figure 47: Subset and superset analysis - QCA2

Alternatively these results could also have been schematized as a Venn diagram (not presented here).

2.2.4.3. Set coincidence

Coincidence is the degree to which two sets overlap and are one unique set (Figure 48)[71].

```
File: C:/Users/u718879/Desktop/AAAA/questionnaire/fsQCA/Dickmann negative fsQCA
coincidence(~intenv,~career,~health) = 0.0666667
```

Figure 48: Coincidence - QCA2

For QCA2, ~intenv, ~career and ~health have a very limited, and almost non existant, overlap (0.066).

No condition is considered sufficient.

[71] See annexes for more details, Figure 103

2.2.5. Necessity

~intenv is a necessary condition (1.0 consistency) with a satisfactory coverage (0.7).

Although ~career has a very high consistency (>0.7) and satisfactory coverage (0.7), it is not a necessary condition.

~health shows neither a consistency nor a coverage that score sufficiently highly (<0.7) (Figure 49)[72].

```
Analysis of Necessary Conditions

Outcome variable: outcome

Conditions tested:
                        Consistency          Coverage
career                  0.111111             0.285714
~career                 0.888889             0.695652
intenv                  0.000000             0.000000
~intenv                 1.000000             0.692308
famsitua                0.444444             0.533333
~famsitua               0.555556             0.666667
health                  0.388889             0.583333
~health                 0.611111             0.611111
financial               0.611111             0.611111
~financial              0.388889             0.583333
```

Figure 49: Analysis of necessary conditions - QCA2

The analysis of the second QCA was finalized (Table 33).

		QCA2
Truth Table	Intermediate solution	~intenv*~career*~health
	Coverage	0.389
	Consistency	0.875
Coincidence		0.067
Necessity	Macro-condition 1	~intenv = 1
	Macro-condition 2	~career = 0.889
	Macro-condition 3	~health = 0.61
	Macro-condition 4	
	Macro-condition 5	
Set	Coverage	0.611
	Consistency	0.73

Table 33: Results QCA2

[72] See annexes for more details, Figure 104

3. Newly uncovered factors influencing a decision to relocate under a GTO contract

During this first phase (30 minute qualitative structured interviews), additional criteria were sought. Twenty three were found and modeled through five macro-conditions (Figure 50).

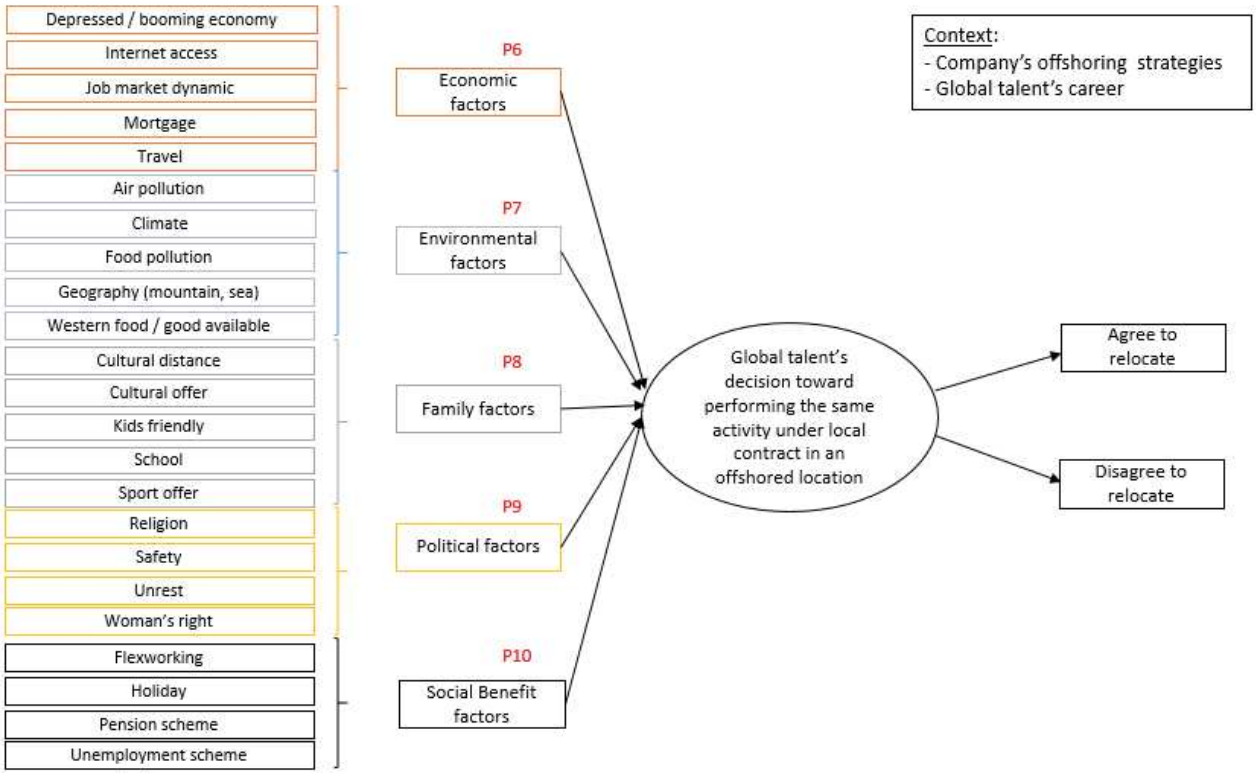


Figure 50: Theoretical model for QCA3 and QCA4

Five proposals were tested in the second part of the research, based on the outcome of the 30 minute structured interviews with thirty respondents:

- Proposal 6 (P6): economic factors positively and negatively influence the decision to accept GTO;
- Proposal 7 (P7): environmental factors negatively influence the decision to accept GTO;

- Proposal 8 (P8) : family factors both positively and negatively influence the decision to accept GTO;
- Proposal 9 (P9): political factors negatively influence the decision to accept GTO;
- Proposal 10 (P10): social benefits factors negatively influence the decision to accept GTO.

3.1. Factors positively influencing

To complete the analysis, the next QCA focuses on newly identified criteria (during the 30 minute structured interviews with 30 respondents) positively influencing the decision to accept GTO. It is the first subset of the second round of QCA (Figure 51).

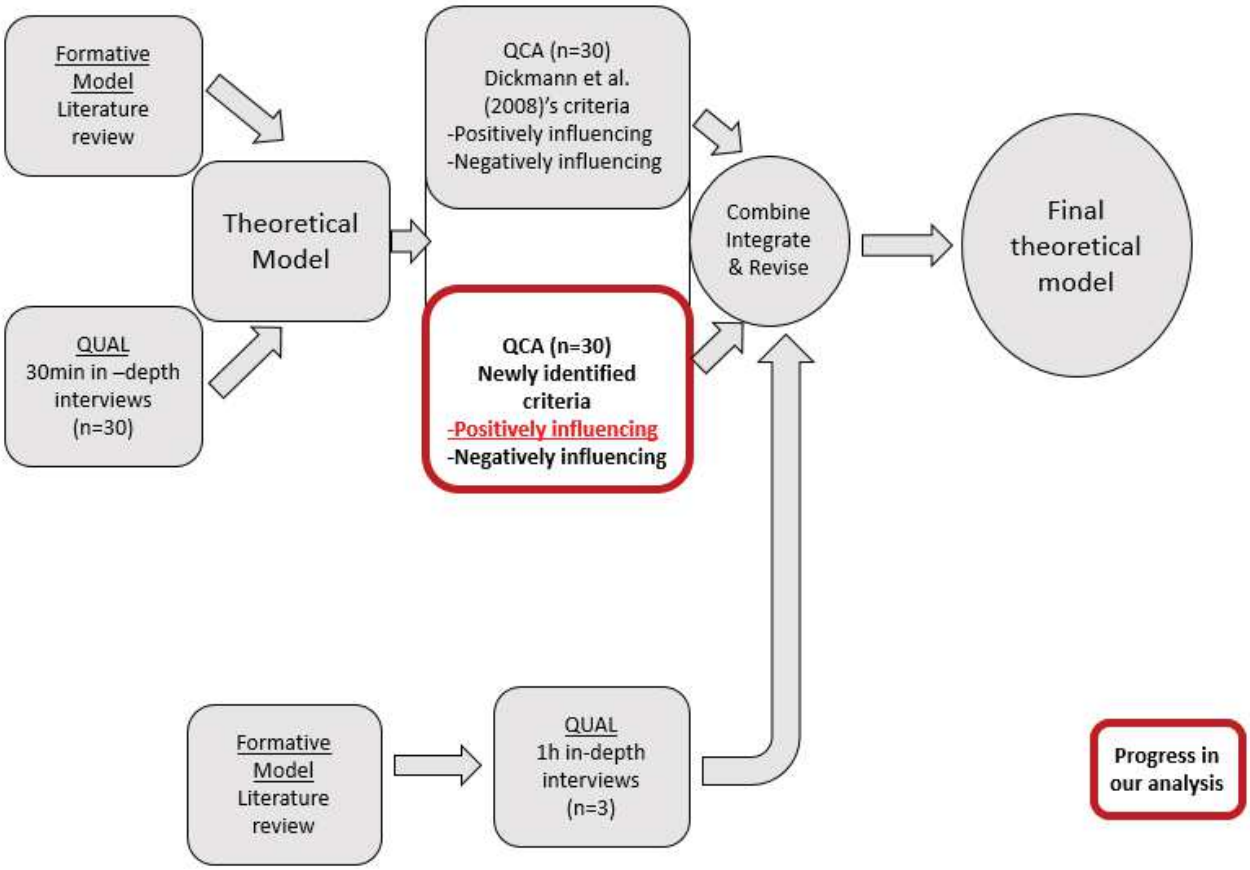


Figure 51: QCA on newly identified criteria

3.1.1. Generating the truth table

The truth table is generated through fsQCA (Figure 52) using the same methodology as for QCA1 and QCA2.

FS/QCA Data Sheet

File Variables Cases Analyze Graphs

Case	economical	environment	family	political	benefits	outcome
1	1	1	1	1	1	1
2	1	0	1	1	1	1
3	1	1	0	1	0	0
4	0	1	1	1	1	0
5	1	1	1	1	0	0
6	0	1	0	1	0	1
7	1	1	1	1	1	1
8	1	1	1	1	1	0
9	1	1	1	1	1	1
10	1	0	1	1	0	1
11	1	1	1	1	1	1
12	1	1	1	1	1	1
13	1	0	1	1	0	1
14	1	1	1	0	1	0
15	1	1	1	1	1	1
16	1	0	1	1	0	0
17	0	1	1	1	1	0
18	1	1	1	1	1	1
19	1	0	1	0	0	1
20	1	1	1	1	1	1
21	1	0	1	1	1	0
22	1	1	1	1	1	0
23	0	1	1	1	0	1
24	1	1	1	1	1	0
25	1	1	1	1	1	0
26	0	1	0	1	0	0
27	1	1	1	1	1	1
28	1	0	0	1	0	1
29	1	1	1	1	1	1
30	1	1	1	1	1	1

Figure 52: fsQCA data sheet - QCA3

3.1.2. Further investigation

3.1.2.1. Refusal to relocate under GTO

3.1.2.1.1. Impact of family on the decision

Chloe (case #1), based in Singapore, indicates that she would consider relocating under GTO despite validating only two conditions (economic and benefits). She explained that she has no children (and no plan to have any) and a husband living in another region (in Europe) who she sees once to twice a month. She does not originate from the APAC region where she currently works and is used to traveling as, in her childhood, she relocated every alternate year, her father being a diplomat.

Kate (case #8) has followed her husband to Switzerland (she originates from the US). She is a mother of two adults who both live in the UK. She usually spends a couple of weeks with her husband in the UK working remotely which allows her to see her family and avoids her children from spending too much on airfares. She considers accepting GTO to provide this flexibility of homeworking.

3.1.2.1.2. Impact of compensation and benefits on the decision

For Chloe (case #1), the priority of the coming years is her career and only some elements "*linked to the compensation and benefit package*" are taken into consideration in her choice regarding GTO. Therefore, she confirms that only the economic and benefit variables are of influence on her choice and that, to progress her career, she might agree on GTO.

For Kate (case #8), the pension scheme in the new location should "*not leave [her] worse off*". However, for her husband, who currently works in Switzerland, the job market dynamic and booming economy of the offshored office location should allow him to find a job.

3.1.2.2. Acceptance of relocation under GTO

3.1.2.2.1. Impact of family on the decision

Stephanie (case#14) does not want to relocate. The reason being her Asian culture whereby she has to "*care for her elderly*". Once her parents have passed away (her in-laws have already), she would then consider a temporary expatriation until she, herself, is of retirement age, when she will want to be back in Singapore, closer to her daughters.

Bobby (case #24) is an American (working in the US) who has worked abroad under local conditions for most of his career. Therefore, he feels very comfortable with what a GTO contract would have to offer. However, he is now considering "*early retirement to enjoy his grandchildren*" (who are also based in the US but in another state which prevents him from seeing them as often as he would want). As a result, and despite this possibility to further grow his career, he prefers to stay in the US and stop working in the near future.

Marco (case #26), Brazilian, has indicated that he would not consider a GTO while he also recognized that, with the exception of the political elements, the other variables could have positive elements. His motivation to decline a GTO is that he recently came back to Brazil (Sao Paolo) from London where he stayed for approximately ten years. He could consider a relocation but "*not before a certain number of years*" as he first wants to reconnect with his country and family.

3.1.2.2.2. Impact of political unrest and safety on the decision

For Gerrard (case #5), the village where his family lives is "*very safe for his children to grow up*". However Gerrard indicates that, at a later stage in his life, when his children have left home, he would reconsider his position.

Elisabeth (case #7) is a French national. She concedes that a lot of factors could have a positive influence in her choice to accept GTO even though she also reckons that she does not currently see

the positive elements as offsetting the negative. For her, political elements are not a blocker as she considers "*it is the company's responsibility to allow its employee to work in a safe place*" and offshoring to a country with political unrest / poor safety or where women would be oppressed would have a high reputational risk for the firm, and hence is highly unlikely.

Stephanie (case #14) is a Chinese Singaporean, married and mother of two adults. With the exception of the political criteria, all the other variables could positively influence her decision.

3.1.2.2.3. Impact of the sport and cultural offer on the decision

Being very much into sport (climbing and open water diving), Benjamin (case #3) is sensitive to the sporting opportunities and access to the sea of the new location as well as the holiday allowance and flexworking (overtime being compensated or paid out) to maintain his life style.

Being single, Elisabeth (case #7) does not value the school and child-friendly environmental factors, but wants a place where the cultural offer and sporting facilities are significant. Linked to her preferred outdoor activities, Elisabeth is seeking a location with good air quality and a diverse geography (access to mountain and lake or sea).

Angelina (case #21), Singaporean, confirmed that despite the interest of discovering a new place (culture, local ways of living), she would probably not accept GTO. She remains convinced that Singapore has so much to offer that no other country could equal it. She is happy to travel outside Singapore for holidays but not as a permanent relocation.

3.1.2.2.4. Impact of the sport and cultural offer on the decision

Sarah (case #25) is an American but working from the US. She would theoretically be very attracted by living abroad and experiencing a new working environment. However, she would not consider the relocation as she is also politically engaged in her community and values this beyond an overseas experience.

3.1.2.2.5. Impact of career, compensation and benefits on the decision

Benjamin (case #3) lives alone and describes himself as "*rather independent, not counting on others to progress [his] career*". He also recognizes that he is very sensitive to financials but also lists some other key elements to accept a relocation. Booming economy and job market dynamic are key factors and he would easily consider a change of company if appropriate so he wants to make sure a new location would allow him that kind of flexibility.

Gerrard (case #5) is German working in Switzerland but living in Germany (cross border). He would not consider GTO even though he recognizes that a certain number of elements could be appealing such as discovering a new place (geographies, climate, and culture) for himself or his children. His job needs limited interactions with colleagues so can easily be done while homeworking. However, he finds his current cost of living not compensated by those advantages. As a cross border, he enjoys a high salary in Switzerland but lives in Germany where the cost of living is significantly cheaper than in Switzerland.

3.1.3. Truth table

3.1.3.1. Algorithm, Frequency and Consistency thresholds

As developed in QCA1 and 2, in QCA3 and 4, those steps are combined.

The frequency threshold is set at 1 and the consistency threshold at 0.6 (Figure 53)[73].

Edit Truth Table

File Edit Sort

economical	environment	family	political	benefits	number	outcome	raw consist.	PRI consist.	SYM consist
1	0	0	0	1	2	1	1.000000	1.000000	1.000000
1	1	1	1	1	1	1	1.000000	1.000000	1.000000
1	0	1	0	1	10	1	0.600000	0.600000	0.600000
1	1	1	0	1	17	0	0.529412	0.529412	0.529412

Figure 53: New truth table - QCA3

[73] Limited variety of recipes so it is recommended by Ragin to retain them all. A score of 0.5 is a perfect inconsistency but we do not have a high number approaching 1 (high consistency), we shall therefore settle for 0.6 as a minimum consistency threshold

3.1.3.2. *Truth table analysis*[74]

The truth table analysis outputs a solution made of two different recipes (Figure 54).

```
**********************
*TRUTH TABLE ANALYSIS*
**********************

File:  C:/Users/u718879/Desktop/PhD/New criteria positive fsQCA printscreen/New criteria positive Macro.csv
Model: outcome = f(benefits, political, family, environment, economical)

 Rows:       3




 Algorithm: Quine-McCluskey
      True: 1
  0 Matrix: 0L
Don't Care: -

--- INTERMEDIATE SOLUTION ---
frequency cutoff: 1.000000
consistency cutoff: 0.600000
Assumptions:

                                                     raw       unique
                                                  coverage    coverage   consistency
                                                 ----------  ----------  ----------
benefits*~political*~environment*economical      0.444444    0.444444    0.666667
benefits*political*family*environment*economical 0.055556    0.055556    1.000000
solution coverage: 0.500000
solution consistency: 0.692308
```

Figure 54: Truth table analysis - QCA3

The consistency is of an acceptable level (0.692) but the coverage of the solution is rather poor (0.5). The equation was then simplified based on Boolean algebra.

3.1.4. Intersect and simplify

Following Boolean's rules, the final solution is ECONOMIC x BENEFITS.

The simplification was as follows:

[74] See Annexes for more details on each steps of QCA3, Figure 105

(BENEFITS x political x environment x ECONOMIC)(BENEFITS x POLITICAL x FAMILY x ENVIRONMENT x ECONOMIC)

= BENEFITS x BENEFITS + political x POLITICAL + BENEFITS x POLITICAL + BENEFITS x FAMILY + BENEFITS x ENVIRONMENT + BENEFITS x ECONOMIC + x BENEFITS x political + political x FAMILY + political x ENVIRONMENT + political x ECONOMIC + environment x BENEFITS + environment x POLITICAL + environment x FAMILY + environment x ENVIRONMENT + environment x ECONOMIC + ECONOMIC x BENEFITS + ECONOMIC xPOLITICAL + ECONOMIC x FAMILY + ECONOMIC x ENVIRONMENT + ECONOMIC x ECONOMIC

= BENEFITS x BENEFITS + BENEFITS x FAMILY + political x FAMILY + environment x FAMILY + ECONOMIC x BENEFITS + ECONOMIC x FAMILY + ECONOMIC x ECONOMIC

= ECONOMIC x BENEFITS

3.1.4.1. Sub/Superset analysis

The consistency and combined outcomes are rather low for the solution (0.6 consistency, 0.3 combined) (Figure 55)[75].

For an acceptable level of consistency, the result should ideally be greater than 0.7 and not lower than 0.6.

This tends to demonstrate that the criteria are very personal and a clear set of variables is therefore rather complicated to identify.

```
************************
SUBSET/SUPERSET ANALYSIS
************************

Outcome: outcome

                                        raw
                          consistency  coverage     combined
                          ----------  ----------  ----------
economical*benefits AE    0.600000    1.000000    0.387298
economical A              0.600000    1.000000    0.387298
benefits E                0.600000    1.000000    0.387298
```

Figure 55: Sub and superset analysis for QCA3 - link to Venn diagram

[75] See Annexes for more details on each steps of QCA3, Figure 106

The solution provides a perfect coverage (1) but only at a moderately satisfactory consistency.

3.1.4.2. Set coincidence

The fsQCA software then generated the coincidence analysis[76] which is perfect for QCA3 (coincidence =1).

Those conditions are sufficient.

3.1.5. Necessity

Both "benefits" and "economic" variables are necessary conditions (Figure 56)[77].

```
Analysis of Necessary Conditions

Outcome variable: outcome

Conditions tested:
                        Consistency          Coverage
economical              1.000000             0.600000
benefits                1.000000             0.600000
```

Figure 56: Analysis of necessary conditions - QCA3

The analysis of the third QCA was finalized (Table 34).

		QCA3
Truth Table	Intermediate solution	economic*benefits
	Coverage	0.5
	Consistency	0.69
Coincidence		1
Necessity	Macro-condition 1	economic = 1
	Macro-condition 2	benefits = 1
	Macro-condition 3	
	Macro-condition 4	
	Macro-condition 5	
Set	Coverage	1
	Consistency	0.6

Table 34: Results QCA3

[76] See Annexes for more details on analysis of coincidence, Figure 107, Figure 108
[77] See Annexes for more details on analysis of necessity, Figure 109

3.2. Factors negatively influencing

The last QCA analyzed the newly identified factors which arose during the 30 minute structured interviews and which negatively influence talent's decision to accept GTO. This is the last sub-set of the second round of QCA (Figure 57).

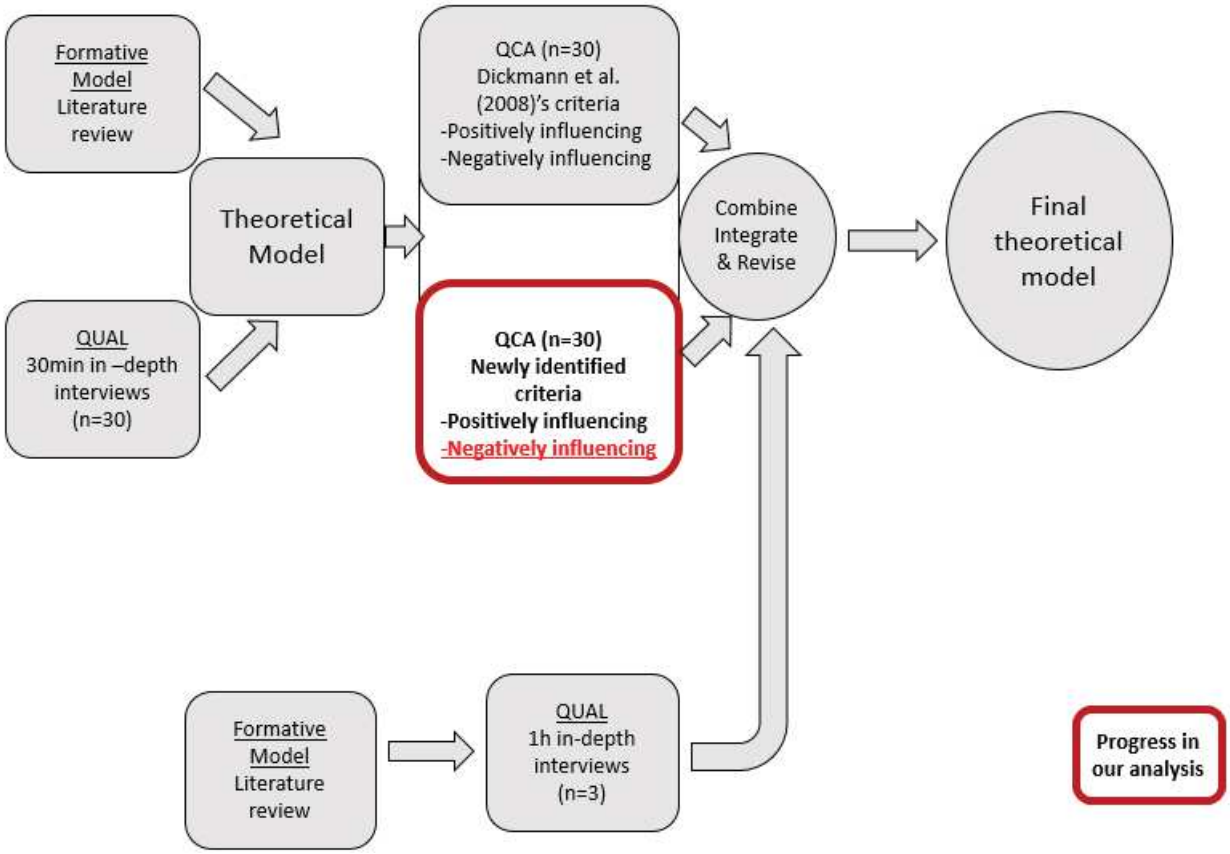


Figure 57: QCA on newly identified criteria

3.2.1. Investigation of cases

3.2.1.1. Refusal to relocate under GTO

3.2.1.1.1. Impact of family on the decision

For Coralie (case #6), Bristish, a deal breaker would be if the location would not allow for as much outdoor activities as enjoyed today by her sons (referring mainly to pollution and crowded cities). Her family wellbeing would come first in the decision.

John (case #19), a British national working in Switzerland, indicated that he would not consider GTO mainly for family and economic reasons. With two children of school age, he does not want to disrupt their education and therefore would not consider any move (whatever contract type) until they leave school.

Marcello (case #28) lives in Brazil and is an Argentinian citizen. He recognizes that for his family, an increased exposure to an international environment would most probably be beneficial but he would rather financially support his sons to continue their education abroad rather than forcing the expatriation onto them.

3.2.1.1.2. Impact of the political environment on the decision

Coralie (case #6) indicated that she would not agree with GTO but indicated only two variables influencing her choice: environmental and political elements.

Being a mother of three teenage boys, she insisted that if the "*location would be deemed unsafe*" for her children or herself she would not accept relocation.

Marcello (case #28) has had to leave his country due to some "*political unrest increased by an economic downturn*". Therefore, he is extremely reluctant to accept the risk of relocating to another country now that he has settled in Sao Paolo.

3.2.1.1.3. Impact of financials on the decision

John (case #19) emphasized that, even without children, but with a "*mortgage in Swiss Francs for his house, [he] would still decline the relocation*". He sees himself retiring in his Swiss house hence selling it is not an option. The rental income he might receive for it would not cover his mortgage and with a GTO contract, he would have no other source of income in Swiss Francs.

3.2.1.2. Acceptance to relocate under GTO

Peter (case #2) indicated his personal situation (getting a divorce with shared custody of children) prevents him from accepting a GTO. However he feels that, he is not opposed to an expatriation contract and would have considered it if not for his current family situation.

For Peter, the political environment would have been the "*deal breaker*" (safety and religion). Being Swiss living and working in Switzerland, he would have needed to maintain some kind of Swiss revenue for his future return. Also, he would have more easily accepted a GTO in a location with mountains as he grew up close to the mountains and struggles to picture himself far from them.

3.2.2. Truth table

3.2.2.1. Algorithm, Frequency and Consistency threshold

The algorithm was generated with a consistency level that is satisfactory for the first row (15 occurrences) and acceptable for the second one (three cases) (Figure 58)[78].

[78] See Annexes for more details, Figure 111

Edit Truth Table

File Edit Sort

economical	environment	family	political	benefits	number	outcome	raw consist.	PRI consist.	SYM consist
1	1	1	1	1	15	1	0.733333	0.733333	0.733333
1	0	1	1	0	3	0	0.666667	0.666667	0.666667
1	0	1	1	1	2	0	0.500000	0.500000	0.500000
0	1	0	1	0	2	0	0.500000	0.500000	0.500000
0	1	1	1	1	2	0	0.000000	0.000000	0.000000

Figure 58: New truth table - QCA4

3.2.2.2. Truth table analysis[79]

The solution was generated by fsQCA (Figure 59) with a frequency threshold of 2 and a consistency threshold of 0,73.

```
**********************
*TRUTH TABLE ANALYSIS*
**********************

File:  C:/Users/u718879/Desktop/PhD/New criteria negative fsQCA printscreen/New criteria negative MACRO.csv
Model: outcome = f(benefits, political, family, environment, economical)

 Rows:       1



 Algorithm: Quine-McCluskey
      True: 1
  0 Matrix: 0L
Don't Care: -

--- INTERMEDIATE SOLUTION ---
frequency cutoff: 2.000000
consistency cutoff: 0.733333
Assumptions:
benefits (present)
economical (present)

                                                   raw       unique
                                                 coverage    coverage   consistency
                                                ----------  ----------  ----------
benefits*political*family*environment*economical  0.611111    0.611111    0.733333
solution coverage: 0.611111
solution consistency: 0.733333
```

Figure 59: Truth table analysis - QCA4

[79] See Annexes for more details on each steps of QCA4

No recipe allows a consistency of 1. However, a consistency of 0.73 is already satisfactory. A coverage of <0.7 is not satisfactory though.

The solution for QCA4 is that all conditions need to be present for the outcome (talent to decline the GTO) to be realized with a satisfactory consistency (0.73) and a minimal coverage (0.61).

3.2.3. Intersect and simplify

There is no need to intersect and simplify given that there is only one recipe for the outcome to be realized.

3.2.3.1. Super/Subset analysis

As all variables are a solution of the QCA, no superset exists and all other recipes are subset of the solution (Figure 60)[80].

[80] See Annexes for more details, Figure 112

fs/QCA

File Analyze Graphs Window

```
************************
SUBSET/SUPERSET ANALYSIS
************************

Outcome: outcome
```

	consistency	raw coverage	combined
economical*environment*family*political*benefits	0.733333	0.611111	0.610555
economical*environment*political*benefits	0.733333	0.611111	0.610555
economical*environment*family*political	0.687500	0.611111	0.524404
economical*environment*family*benefits	0.687500	0.611111	0.524404
environment*family*political*benefits	0.647059	0.611111	0.413656
economical*family*political*benefits	0.705882	0.666667	0.588784
economical*environment*political	0.647059	0.611111	0.413656
economical*environment*benefits	0.687500	0.611111	0.524404
environment*political*benefits	0.647059	0.611111	0.413656
economical*environment*family	0.647059	0.611111	0.413656
economical*political*benefits	0.705882	0.666667	0.588784
environment*family*political	0.631579	0.666667	0.391578
environment*family*benefits	0.611111	0.611111	0.322318
economical*family*political	0.666667	0.777778	0.521749
economical*family*benefits	0.666667	0.666667	0.483046
family*political*benefits	0.631579	0.666667	0.391578
economical*environment	0.611111	0.611111	0.322318
environment*political	0.590909	0.722222	0.306413
environment*benefits	0.611111	0.611111	0.322318
economical*political	0.652174	0.833333	0.491596
economical*benefits	0.666667	0.666667	0.483046
environment*family	0.600000	0.666667	0.316228
political*benefits	0.631579	0.666667	0.391578
economical*family	0.652174	0.833333	0.491596
family*political	0.625000	0.833333	0.418330
family*benefits	0.600000	0.666667	0.316228
environment	0.565217	0.722222	0.268742
economical	0.640000	0.888889	0.471405
political	0.607143	0.944444	0.400694
benefits	0.600000	0.666667	0.316228
family	0.615385	0.888889	0.400000

Figure 60: Sub/Superset analysis - QCA4

3.2.3.2. Set coincidence

The analysis of the 4th QCA indicates a perfect inconsistency (0.5)[81]. It therefore requires a further analysis at the sub-condition level. This could be the objective of further research as the use of QCA, which does not allow the handling of so many conditions, was purposefully meant to be used in this research.

[81] See Annexes for more details on analysis of coincidence, Figure 113

This result also implies that the criteria talent consider are extremely broad and difficult to identify with certainty.

3.2.3. Necessity

The analysis of the necessary conditions concludes that none of the criteria is neither necessary nor sufficient for the realization of the outcome (Figure 61).

```
Analysis of Necessary Conditions

Outcome variable: outcome

Conditions tested:
                      Consistency          Coverage
economical            0.888889             0.640000
environment           0.722222             0.565217
family                0.888889             0.615385
political             0.944444             0.607143
benefits              0.666667             0.600000
```

Figure 61: Analysis of necessary condition - QCA4

The analysis of the fourth and last QCA was then completed (Table 35).

		QCA4
Truth Table	Intermediate solution	benefits*political*family*environment*economic
	Coverage	0.61
	Consistency	0.73
Coincidence		0.5
Necessity	Macro-condition 1	economic = 0.889
	Macro-condition 2	environment = 0.72
	Macro-condition 3	family = 0.889
	Macro-condition 4	political = 0.94
	Macro-condition 5	benefits = 0.667
Set	Coverage	0.61
	Consistency	0.73

Table 35: Results QCA4

Conclusion Chapter 1:

First, criteria extracted from the literature review on organizational offshoring were validated. Indeed, in the first part of this thesis, an understanding of how some factors stated as triggering organizational offshoring could transpose, if at all, to individual offshoring was developed. It was clarified that all of those factors had been identified, either through existing research (Dickmann et al., 2008) or, via the first 30 minute semi-structured interviews with 30 global talent. As such, there was no need to further enhance questionnaires for QCA3 and QCA4.

Secondly, and so as to identify gaps in expectations between the senior management (three respondents) and global talent (30 respondents), the QCA questionnaire was also presented to the three executives.

Finally, the 30 global talent respondents answered four different QCAs. So as to analyze their answers, some follow-up discussions were required with some individuals. Once this step was completed, the full analysis could be run.

The intermediate solution for each of the four QCAs was defined alongside its coverage, consistency, coincidence and necessity (Figure 62).

		QCA1	QCA2	QCA3	QCA4
Truth Table	Intermediate solution	finance*famsitua*intenv*career	~intenv*~career*~health	economical*benefits	benefits*political*family*environment*economical
	Coverage	0.72	0.389	0.5	0.61
	Consistency	1	0.875	0.69	0.73
Coincidence		0.43	0.067	1	0.5
Necessity	Macro-condition 1	Career = 0.889	~intenv = 1	economical = 1	economical = 0.889
	Macro-condition 2	intenv = 0.94	~career = 0.889	benefits = 1	environment = 0.72
	Macro-condition 3	famsitua = 0.889	~health = 0.61		family = 0.889
	Macro-condition 4	financial = 0.94			political = 0.94
	Macro-condition 5				benefits = 0.667
Set	Coverage	0.72	0.611	1	0.61
	Consistency	1	0.73	0.6	0.73

Figure 62: Consolidated results for all QCAs

Key learning points of the chapter
• Criteria identified from the literature review (organizational offshoring and International assignment) have been applied to individual offshoring • QCA questionnaires have been rolled out and compared to executive respondents so as to identify gaps in expectations with global talent's answers • Analysis on intermediate solution, coverage, consistency, coincidence and necessity were run using fsQCA

Chapter 2: Main results and their implications

In this chapter, the results from the first chapter are articulated (*Results from the interviews and the four QCAs*). The factors that positively influence a decision to accept GTO are analysed (*Factors positively influencing global talent to accept GTO*). The analysis commences with Dickmann et al., (2008) and adds the newly uncovered criteria.

Then the same approach was used to understand factors that have a negative influence on the decision to accept GTO (*Factors negatively influencing global talent to accept GTO*). Again, this analysis starts with Dickmann et al. (2008) and then considers the newly uncovered criteria.

At every step, the potential gaps between the original expectations of the senior management and the responses of the talent group were identified.

Part 1: Global Talent Offshoring, an emerging trend for working abroad

- Chapter 1: From expatriation to offshoring Global Talent
- Chapter 2: Offshoring Global Talent, toward a theoretical framework
- Chapter 3: Methodology – MMR and QCA

Part 2: Research findings and discussions

- Chapter 1: Field work – intervention and observation
- **Chapter 2: Main results and their implications**
- Chapter 3: Added value and limitations of the research

1. Results from the interviews and the four QCAs

1.1. Interviews with three senior executives

1.1.1. Economic context

Mark[82] indicated that the trigger factor for considering individual offshoring was poor revenue generation, inferior to those of competitors ("*Something had to be done to improve sales and gain market share*").

Because the company is headquartered in Switzerland and reports in US dollars (listed on the US stock exchange), it had to overcome the adverse impact of the exchange rate that resulted from "*the decision from the Swiss National Bank to unpeg the Franc at the beginning of 2015*" (Bob[83]).

Since 2011, the Swiss National Bank had intervened to cap the Euro/Franc exchange rate at 1.20. With that decision, stocks of all companies heavily invested in Switzerland "*went plunging*" (Mark), which created an even more difficult trading background for the case study firm.

Options were then considered "*to limit the exposure in Switzerland while maintaining the benefits of the tax negotiated with the local Swiss authorities*" (Mark). Providing (across all of Switzerland) the firm maintained a minimum number of employees[84] under a permanent contract, the company would enjoy a tax reduction. However, the firm had previously far exceeded this minimum Swiss employee threshold "*without additional benefits to the company but with a higher overall employee cost*" (Mark). In 2001, some roles were relocated from the UK (where the EAME HQ was located) to Switzerland (Global HQ) motivated more by status/image reasons than driven by business needs.

[82] Senior executive, working in production and supply and based at the global headquarter
[83] Senior executive, working in Finance and based in the USA
[84] Exact number not communicated

A consultancy company was then hired to support top management in identifying an alternative location for some functions (criteria provided by the company were: "*attractive for talent to follow their job, cost of social benefits, salary level, labour law / flexibility of the job market, language, time zone close to Switzerland*", Mark).

The immediate financial impact was expected to be both a reduction of salary cost and also a "*reduction of the induced costs*" (Juliette) such as size of premises (reduced square metre footprint), IT equipment, benefits… (Juliette[85] and Mark).

In terms of impact on employees, expectations were "*morale impact on stayers, time to recruit in the new location and discontinuity of business*" / "*loss of knowledge, cost of severance package, ability to hire highly educated white collarworkers in the new location…*" (Juliette).

After thorough research, the consultancy company confirmed that, with the exception of IT activities that could easily be moved to India with a high level of service, the other activities would be difficult to hire at the same level of proficiency in a low cost country because they were still 'back-end' roles. This opened an avenue for relocation to a lower cost country that would be near enough to the company's Global HQ to attract current employees for relocation yet would allow access to a highly qualified indigenous talent pool in parallel in tandem with a very significant decrease of the overall costs ("*P&L*[86] *impact*", Bob).

At no point did the company "*expect all impacted employees to accept to relocate to a lower cost country but anticipated*" (Bob), through the selection of a highly industrialized and developed country, to maximize the number of employees agreeing to relocate.

The key population that was targeted to stay within the company and accept the change was the talent pool. On one hand, it was felt that "*standard performers would be more easily replaced*"

[85] Senior executive, working in Human Resources and based in Singapore
[86] Profit and Loss

(Juliette) than top performers on whom the company had invested money to become tomorrow's executives. Secondly, given the poor performance of the company (decreased market share, plunging stock price), the cost of an international assignment was sky-rocketing and the return on investment for an IA posting was very uncertain. This arose from both performance in the new country as well as ability to retain talent once back in their home country) (Juliette and Bob).

The GTO plan was intended to be implemented over a three year period so as to benefit from normal attrition - which was anticipated to rise after the announcement of the relocation policy (Mark and Juliette). This would also allow more time to reconcile alternative jobs with those declining the relocation offer (positive reputational impact as well as lower severance budget). The baseline turnover in the Global HQ was 20% per year (15% for job rotation and 5% attrition – up to 10% in P&S[87]).

The short listed countries for relocation were France, the Netherlands, Ireland, Spain and the UK (Bob and Mark).

France and the Netherlands had been discarded very early due to local labour law (inflexibility to exit non performers). Ireland was found to be less competitive in terms of total cost. Given the potential people and reputational impact on the company, the financial benefits of changing the status quo had to be significant (more than US$10M annual saving).

Only the UK and Spain were considered in the final analysis. Spain was ruled out because of its relatively limited ability to attract global talent (Mark and Bob).

However, the UK posed the challenge of a wide spectrum of realities from one location to another. London had been discarded based on cost (high salary). Edinburgh was the preferred option but the independency vote (Scotland) was posing a political risk. Manchester was considered to match the salary criteria, and was also sufficiently attractive for global talent. It possessed a highly qualified

[87] Production and Supply

talent pool with a lot of universities nearby and optimal infrastructure and connections to an international airport (Mark and Juliette).

In 'selling' the location to employees, especially to the talent group, salary reduction was anticipated to be partially offset by a lower cost of living, lower tax burden, cheaper healthcare, better access to free schooling (day care, pre-school…) in comparison to Switzerland. Because the majority of the employees located in the Swiss HQ were not Swiss, the top management expected a relatively smooth uptake (Mark).

Although a majority of employees were not Swiss, they were mostly either 'cross-border' French or German or British who had relocated more than ten years before when the company set up its global HQ in Switzerland. So all of them felt "*at home*" in Switzerland and were much less willing to be mobile than anticipated by both the consultant company and top management (Bob and Juliette).

At a later stage, and to optimize the impact on the Profit & Loss of the company, the same initiative was extended to regional headquarters. This time, the selection of the offshored locations was based on existing offices (US and Brazil offshoring some finance and shared services roles to Uruguay, Singapore offshoring logistics roles to Australia and shared services – IT, Finance and HR mainly – roles to India). Again, not only lower level jobs were offshored but up to the regional department head.

For some of those locations (Australia and Uruguay), the company expected to convince some of its talent to move with the role, the influencing strategy toward the employee being similar to that of the Swiss relocation.

Finally, the offshoring from Switzerland has been extended to other functions (Finance to the existing Hungarian hub, further IS teams to India on the company's existing premises).

1.1.2. A financial challenge

The core motivation for Global Talent Offshoring was a "*productivity challenge*" (Bob). Because the company is located in a high cost country where it is generating marginal sales, the local income does not offset the cost of the HQ – relative costs increased due to the abrupt change in the Swiss Franc exchange rate against the Euro.

The full time employee (FTE) costs vs. sales ratio was also significantly higher in the case study company than for comparator global companies of the same size (US$14bn sales). "*The battle of productivity was starting to be lost*" (Bob).

Therefore the company needed to sharpen its productivity gain by changing the employee mindset. "*There should have been a focus on productivity even when margin was high (or higher)*" (Bob). That is when the organization still had time to implement the change with minimal disruptive impact. So if the business environment hadn't been demanding the change, the senior management still should have (Bob and Juliette).

The standard wage inflation was estimated at $200M per year which considerably impacts profit after tax (Bob and Juliette). "*You therefore need to drive your profit to absorb wage inflation*" (in-built inflation of the cost base) (Bob). An increased productivity of 1 to 2% a year coupled to a reduced number of employees (especially in the high cost locations) were together expected to allow for the offset of the negative market growth and the CHF/Euro exchange rate impact.

An alternative to individual offshoring that could have been considered to "*reduce price and increase productivity is outsourcing*" (Mark). As employees are not internal resources but the supplier's resource, the challenge of wage increase would then be managed by the vendor. Furthermore, at contract renewal, the trend is to secure price reduction or / and an increased service coverage. However, this was discarded as the roles impacted by the relocation are not highly-process driven (the large majority are neither 'back office' nor administrative activities). Also, several

processes that have been outsourced so far (mainly in Procurement, Finance and HR), while rather simple and highly standardized tasks, have reached a natural limit for outsourcing. The provider keeps salaries low so as to maintain low prices vs. the competition. However, in regions like India where the outsourced services were contracted, there is a "*high striving for status and salary*" recognition (Mark). If the company and employee views are not reconcilable on that point, the employee ultimately quits (Juliette and Mark) and this was creating gaps in the service offering to customers. This focus on salary recognition is emphasized for highly regarded multinational companies in India and makes employees significantly more marketable moving forward. The attrition rate is therefore extremely high, which in turn impacts the continuation of business and service levels (Mark and Bob).

Based on those experiences with Procurement, Finance and HR services, and given the targeted roles were significantly more senior and not process driven, it was considered too high a risk to outsource those core functions (Mark and Bob).

Later, when relocation was well underway, the Brexit vote (2016) occurred. If anticipated, this political shift would certainly have had an impact on the short listed countries (Edinburgh was previously discarded because of the Scottish independence vote). However, the resultant fall in the GBP/Euro exchange rate actually served the financial business case for the relocation of part of the Global HQ to the UK. The business case supporting the initiative was premised on one FTE in the UK costing 65% of a similar FTE in Switzerland. Once Brexit was factored in, the same employee might cost only 60% in comparison to a Swiss colleague (Juliette and Bob).

However, the visa situation may negatively impact the mobility of current employees or the future recruitment from the UK. Under EU regulations, many employees were allowed to work in the UK

without visa (or were automatically granted visas). With the UK exiting the EU, the mobility of current employees of the company may become impossible or "*severely delayed*" (Juliette). However, the top management considers this unlikely as the UK is more dependent upon its foreign workforce (risk of bankruptcy) than the other way around, especially so for white collar activities (Bob and Mark).

1.1.3. Impact on people and career management

The company had always had a "*very maternal approach*" (Juliette) as far as people management was concerned. Poor performers were not easily exited from the organization but rather rotated from role to role and function to function. Even when rated as poorly performing, the duration of the improvement plan (leading to the employee exit) was such that the individual remained in the company for a long time and the return on investment of the improvement plan was either not demonstrated or shown to not justify the cost. That has led to an aging employee population which was increasingly "*risk averse and rarely challenged*" (Juliette).

In the current economic climate, and to recover market share and corporate growth prospects that had receded in the past few years, the company needed much more dynamic, risk-oriented contributors. A change needed to come from the very top of the organization with "***a shift from management (operationally oriented) to leadership***", be it with or without line management responsibility (Juliette and Mark).

The targeted profile to make that transition and recover the company growth is more senior than the current incumbents in those critical roles. The challenging element is that the company now has a brand for a certain management style (maternal and not challenging) and therefore does not attract

the talent that it needs. A radical change in the organization, including the creation of a new office in a lower cost location, is viewed as the opportunity to make that shift (Mark and Juliette).

The step change opportunity also embraces the seniority of the incumbents. In some cases, the net salary reduction may be limited and not worth the transformation. However, the expectation is to bring in more senior people with a much higher return on investment and to progressively raise productivity per employee. "*That initiative had the ability to refresh the organization, to make it more agile*" (Bob).

However, this change does not solve underlying issues in the company's talent pool. Traditionally, talent with global potential could be sent on an international assignment to both gain more exposure and understand and manage challenges and people across geographies, languages and cultures. However the cost of such an IA is a big impediment, "*even more so at a time when the firm faces significant downturns*" (Bob). The alternative is to offer local contracts and support the cost of the relocation (for the employee and his/her family).

In the case of offshoring roles to lower cost locations, and to ensure the success of the initiative, some of the company's talent needed to relocate. The new offshored offices must be seen as a "*must go*" for someone who has global role aspiration. However for reasons of costs, and out of respect for those impacted by the individual offshoring, it was decided not to offer international assignment conditions to the talent group relocating to those particular offshored locations. The firm had to convince those individuals to accept to perform the same activity in a lower cost country with a reduced net salary (Mark). One of the arguments is that managing one's career should be seen as an investment. Some roles may look more or less financially attractive at some point in time but should be viewed in the context of one's overall career management. For instance, staying all one's career in Switzerland with relatively high pay (and costs) but with no exposure to the business in

othercountries may be financially beneficial in the short term, but would hinder the individual's progression in the mid to long term. That employee might not be offered more senior roles (with significant higher pay) later in their career due to their lack of international experience (Bob and Mark).

As such, the talent group needs international exposure in an international company to stay connected to, and create natural pathways into top management, creating more of a connection between junior and senior staff and their managers. For talent, this could have been interpreted as a risk to smooth career advancement. For that reason, "*some very senior roles also had to move*" so that only a minority of roles would remain in the high cost global HQ (Juliette and Bob).

Talent's family situation was also an element that was considered. For instance, a family of four (two parents, two children) could receive more family allowance in the UK than in Switzerland. Another lever was the opportunity for children to learn English at no additional cost, "*being educated in the local school system*" (Juliette).

Also, a significantly fewer number of jobs in the Global HQ (and the competition to get any of them) slows down job rotation which was regarded by top management as an opportunity to accept GTO. Globally mobile talent would then "*be better off accepting GTO*" (Juliette) (i.e. same job performed from abroad) and continue progressing their career outside the global or regional HQ. If, in the future, they were to repatriate to the HQ, they would have climbed the corporate ladder much fatser and could "*be positioned further up the organization*" (Juliette).

However, as the intent was to retain talent, a big challenge was to make them feel confident enough in the management to not seek jobs outside the company. That being said, if they were truly self-confident, they might not feel they need the company anymore ("*if my skill is location agnostic, I*

am also company agnostic. I become an expert in a field and am not afraid of changing company", Bob). Retention is made even more difficult for those key employees who are expected to hold critical responsibilities in a near future.

1.2. Results from QCA1 and QCA2 on Dickmann et al. (2008) criteria

The two QCAs related to Dickmann et al. (2008) criteria transposed to GTO allowed the confirmation / contradiction of the initial proposals (Table 36).

Based on the QCA analysis of the first two questionnaires focusing on Dickmann and al. (2008) criteria, the research model was modified (Figure 63).

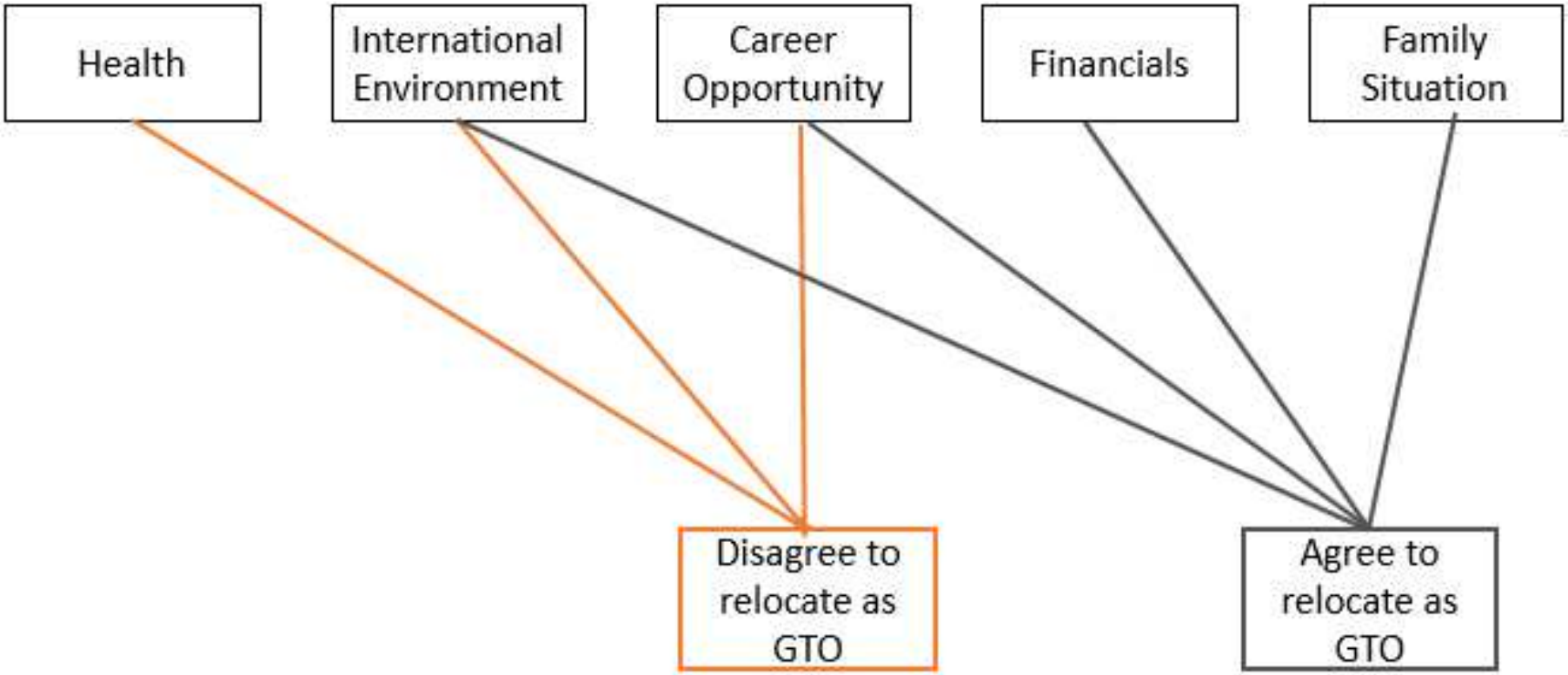


Figure 63: Outcome model for QCA1 and QCA2

	Proposals	Results	Validated / invalidated proposals
1	The acceptance of GTO is facilitated by the prospect of building one's career	Career opportunity is a variable that is equally present in the QCA solution to accept and to refuse a GTO contract	Validated for positive and negative impact on GTO
2	The acceptance of GTO is facilitated by the prospect of a greater international environment	International environment is a variable that is equally present in the QCA solution to accept and to refuse a GTO contract	Validated for positive and negative impact on GTO
3	The acceptance of GTO is prevented by the family situation	Family situation is a variable that is present only in the QCA solution for accepting a GTO contract	Validated for positive impact on GTO
4	The acceptance of GTO is prevented by a less developed health system in host country	Health is a variable that is present only in the QCA solution to refuse a GTO contract	Validated for negative impact on GTO
5	The acceptance of GTO is prevented by a less advantageous financial situation in the host country	Financials is a variable that is only present in the QCA solution to accept a GTO contract	Validated for positive impact on GTO

Table 36: Validation of proposals for QCA1 and QCA2

1.3. Results from QCA3 and QCA4 on newly identified criteria

The results for the newly uncovered criteria (QCA3 and QCA4) were finalised (Figure 64).

		QCA3	QCA4
Truth Table	Intermediate solution	economic*benefits	benefits*political*family*environment*economic
	Coverage	0.5	0.61
	Consistency	0.69	0.73
Coincidence		1	0.5
Necessity	Macro-condition 1	economic = 1	economic = 0.889
	Macro-condition 2	benefits = 1	environment = 0.72
	Macro-condition 3		family = 0.889
	Macro-condition 4		political = 0.94
	Macro-condition 5		benefits = 0.667
Set	Coverage	1	0.61
	Consistency	0.6	0.73

Figure 64: Results for QCA3 and QCA4

The analysis of QCA3 and 4 (newly uncovered criteria) commenced with five proposals (Table 37).

These results (for newly uncovered criteria, QCA3 and 4) were modeled (Figure 65).

	Proposals	Results	Validated / invalidated proposals
1	Economic factors both positively and negatively influence the decision to accept GTO	Economic factors is a variable that is present in both the QCA solutions to accept a GTO contract or to decline it	Validated for positive and negative impact on GTO
2	Environmental factors negatively influence the decision to accept GTO	Environmental factors is a variable that is only present in the QCA solution to refuse a GTO contract	Validated for negative impact on GTO
3	Family factors both positively and negatively influence the decision to accept GTO	Family factors is a variable that is only present in the QCA solution to refuse a GTO contract	Validated for negative impact on GTO
4	Political factors negatively influence the decision to accept GTO	Political factors is a variable that is only present in the QCA solution to refuse a GTO contract	Validated for negative impact on GTO
5	Social benefits factors negatively influence the decision to accept GTO	Social benefits is a variable that is present in both the QCA solutions to accept and refuse a GTO contract	Validated for positive and negative impact on GTO

Table 37: Validation of proposals for QCA3 and QCA4

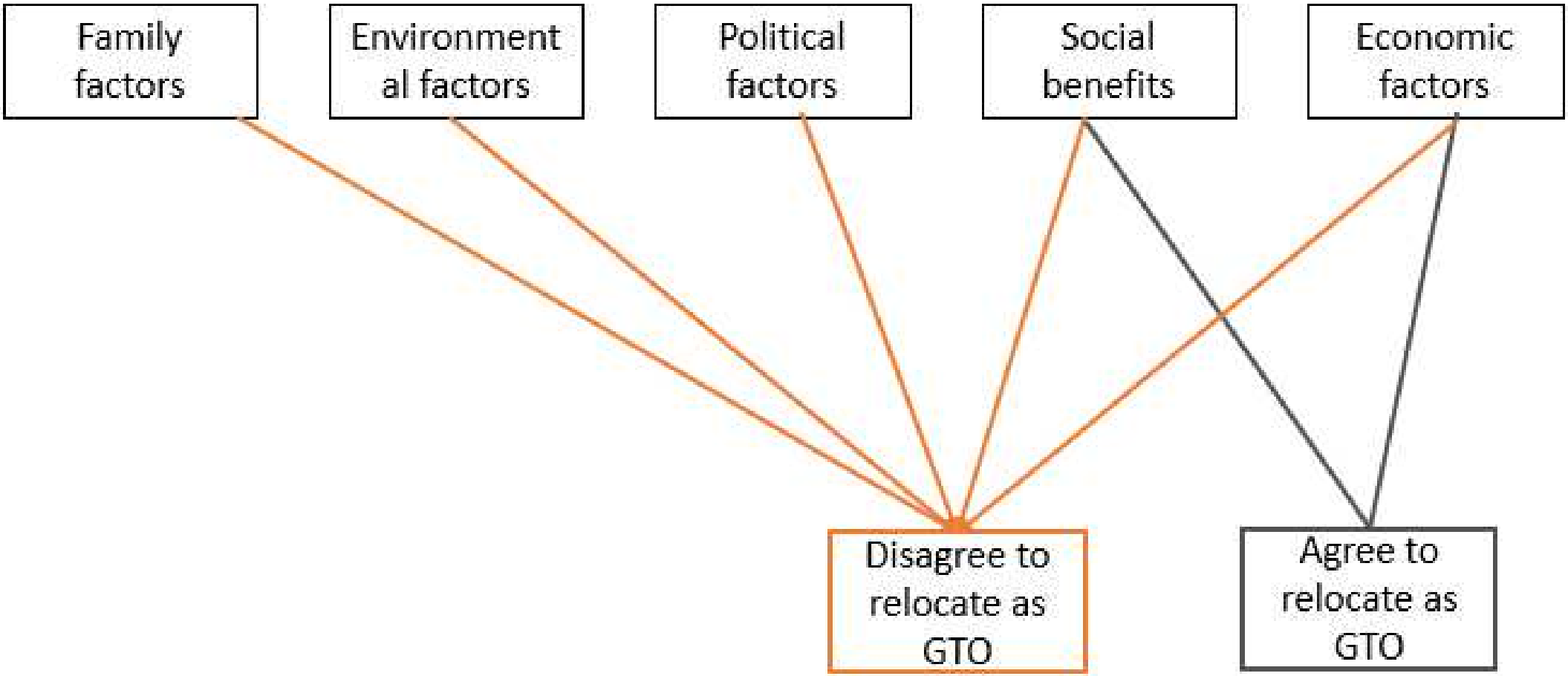


Figure 65: Outcome model for QCA3 and QCA4

1.4. Final results

For each of the QCAs (Dickmann et al., 2008 and newly uncovered criteria), a significant mismatch between senior executives' expectations and global talent's responses was noted, alongside the identification of necessary conditions for global talent to accept or decline individual offshoring (Figure 66)[88].

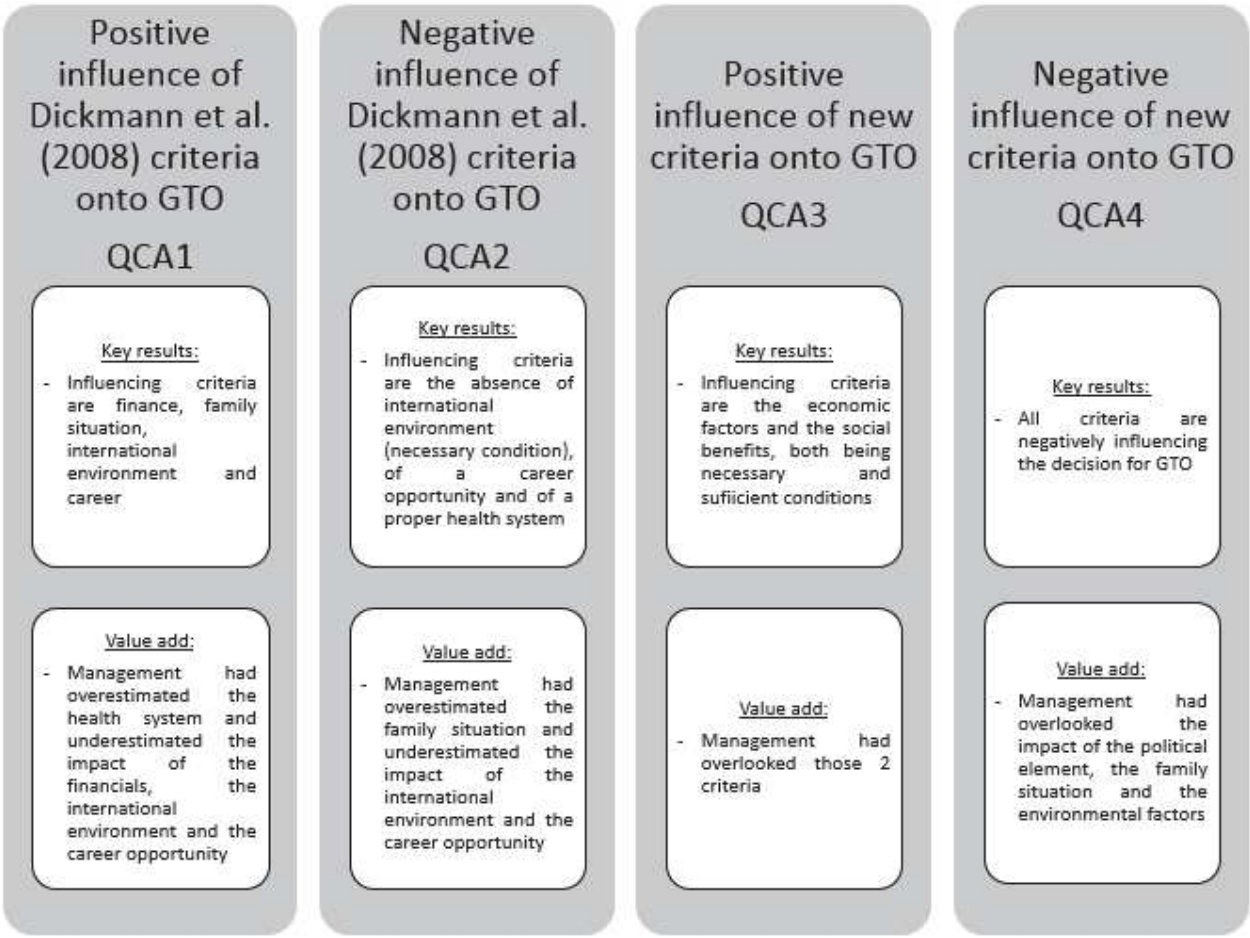


Figure 66: Final results for the four QCAs

[88] See Annexes for consolidated proposal validation, Table 64

2 Factors positively influencing global talent to accept GTO

2.1. Dickmann et al. (2008) factors positively influencing the decision to accept GTO

Senior executives expected the health system in the host country and the family situation to be the key criteria influencing talent to accept Global Talent Offshoring (Table 30).

In reality, international environment and financials were found to be the main criteria which, coupled with career and family situation, are the main factors that positively influence talent to accept a GTO. The health system in the host country does not feature as a significant concern (Table 32).

QCA1 allows identification of Dickmann et al. (2008)'s variables required for the outcome ("accept GTO") to be realized (Figure 67)[89].

2.2. Newly uncovered factors positively influencing the decision to accept GTO

Senior management were very uncertain on the impact that social benefits, family situation and political, environmental and economic factors would have on talent to accept GTO (Table 30).

QCA3 outlined two necessary conditions for talent to accept GTO: economic factors and social benefits (Table 34).

The theoretical model for QCA3 can be modified (Figure 68)[90].

[89] See annexes for more details, Table 59
[90] See annexes for more details, Table 61

Figure 67: Theoretical model - QCA1

Figure 68: Theoretical model - QCA3

2.3. Factors positively influencing the decision to accept GTO

This research has allowed identification of six macro-conditions that positively influence Global Talent Offshoring (Figure 69) i.e. career opportunity, international environment, family situation, financials, economic factors, social benefits, with the last two being necessary and sufficient conditions.

It is postulated that, for the senior management, this opens new perspectives given that they had anticipated a positive influence of the *family situation* and the *health system* (QCA1, Table 32) on the decision by global talent to accept GTO. It is proposed that some elements were overestimated (*health*) while some were overlooked (*international environment*, *social benefits*, *financials* and *economic factors*).

Economic environment and *social benefits* are even more important in the decision to accept GTO that they become necessary conditions (QCA 3, Table 34).
Health and *family situation* (with a recurrence of respectively 21 and 23 answers in the QCAs[91]) are the two least important factors when it comes to accepting GTO (*financial* occurs 26 times, *international environment* 24 times and *career* 23, i.e. as frequently as *family situation*). As such, it is suggested that the senior management may have been ill-equipped to grasp the drivers for global talent to accept GTO, resulting in a sub-optimal strategy to 'sell' the move to the host country vis-à-vis that particular employee group.

Also, because most of the talent group responses relate to external factors (84 vs. 72 for individual factors), the selection of the location, could be better leveraged through the successful implementation of individual offshoring.

[91] See Annexes for more details on analysis related to micro-conditions (Table 59, Table 61, Table 63)

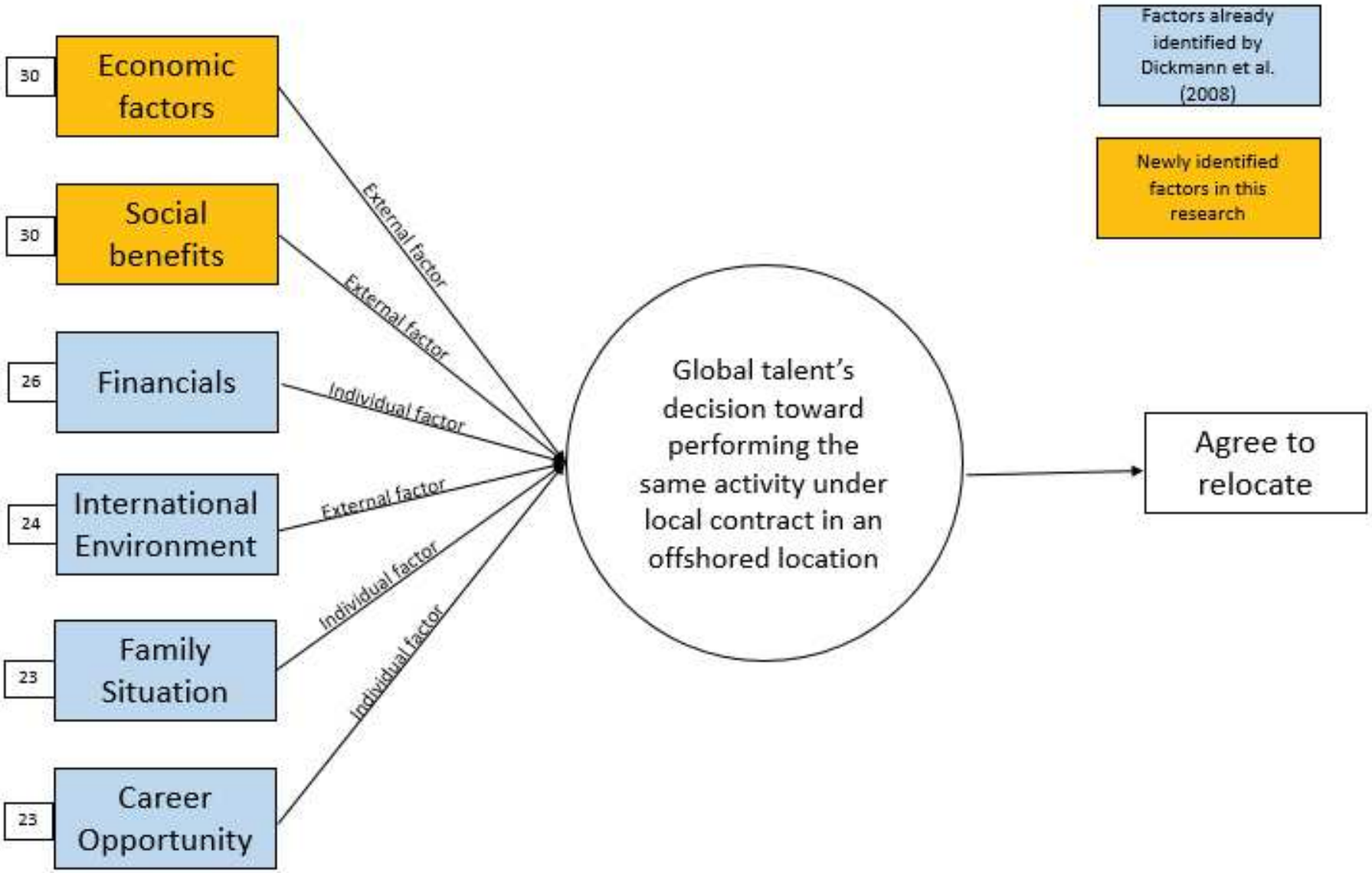


Figure 69: Individual and external factors positively influencing GTO and their occurrences in QCAs (sorted in a descending order)

3 Factors negatively influencing global talent to accept GTO

3.1. Dickmann et al. (2008) factors negatively influencing the decision to accept GTO

Senior management expected *health system* in the host country and *family situation* to be the key criteria to influence talent to accept GTO (Table 30).

In reality, *international environment* is a necessary condition (or its absence leads systematically to the rejection of the GTO). The absence of *career* and of satisfactory *health system* in the host country also contribute to rejecting GTO (Table 33).

Similarly to QCA1, *family situation* is absent from the solution while senior management expected this variable to be a key component of the GTO acceptance.

The research model can be adapted, based on the results of the second QCA (Figure 70)[92].

[92] See annexes for more details, Table 60

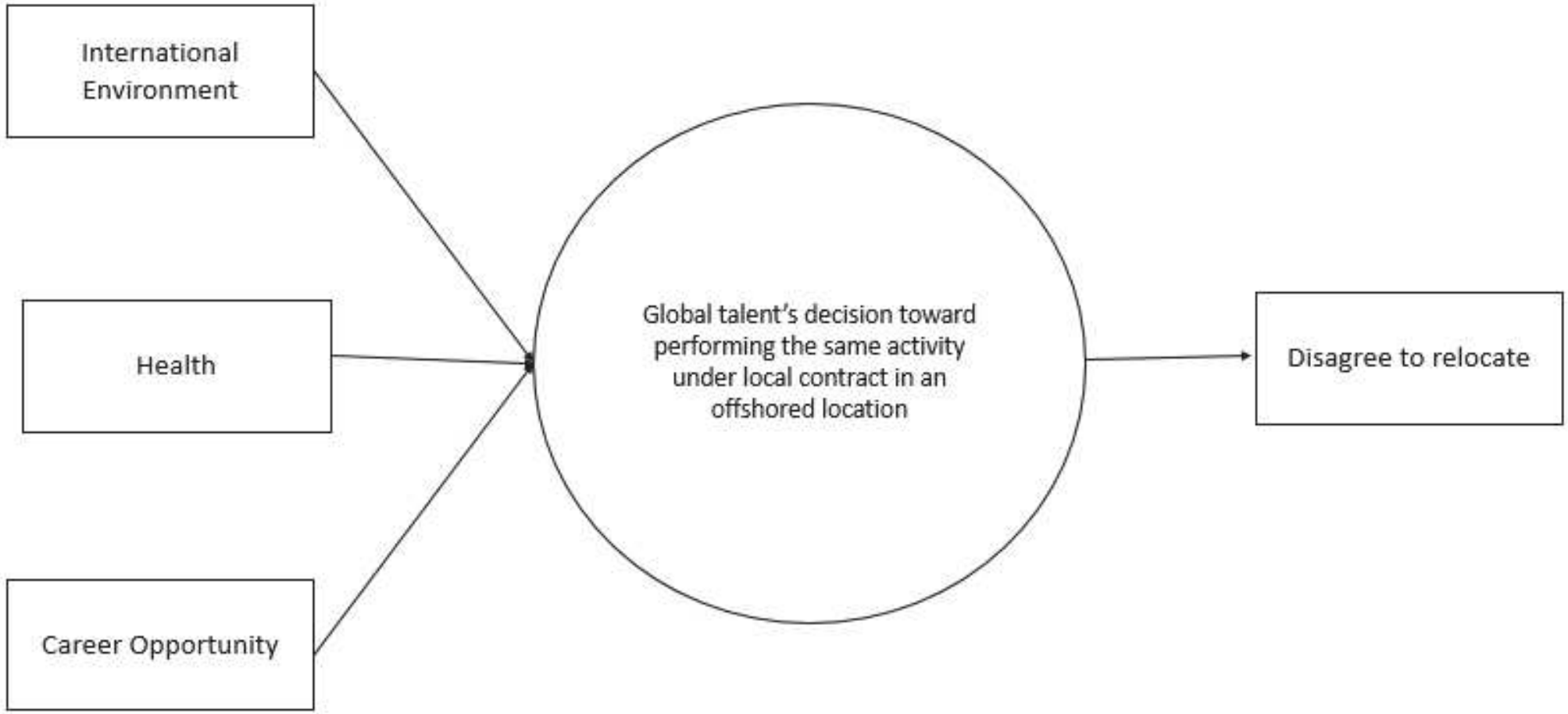


Figure 70: Theoretical model - QCA2

3.2. Newly uncovered factors negatively influencing the decision to accept GTO

Senior management considered *social benefits* and *economic environment* as negatively influencing talent to accept GTO (Table 30).

In reality, all factors contribute to the realization of the outcome (declining the GTO) i.e. also the *environmental*, *family* and *political factors* (Table 35).

The theoretical model for QCA4 can be modified (Figure 71)[93].

[93] See annexes for more details, Table 62

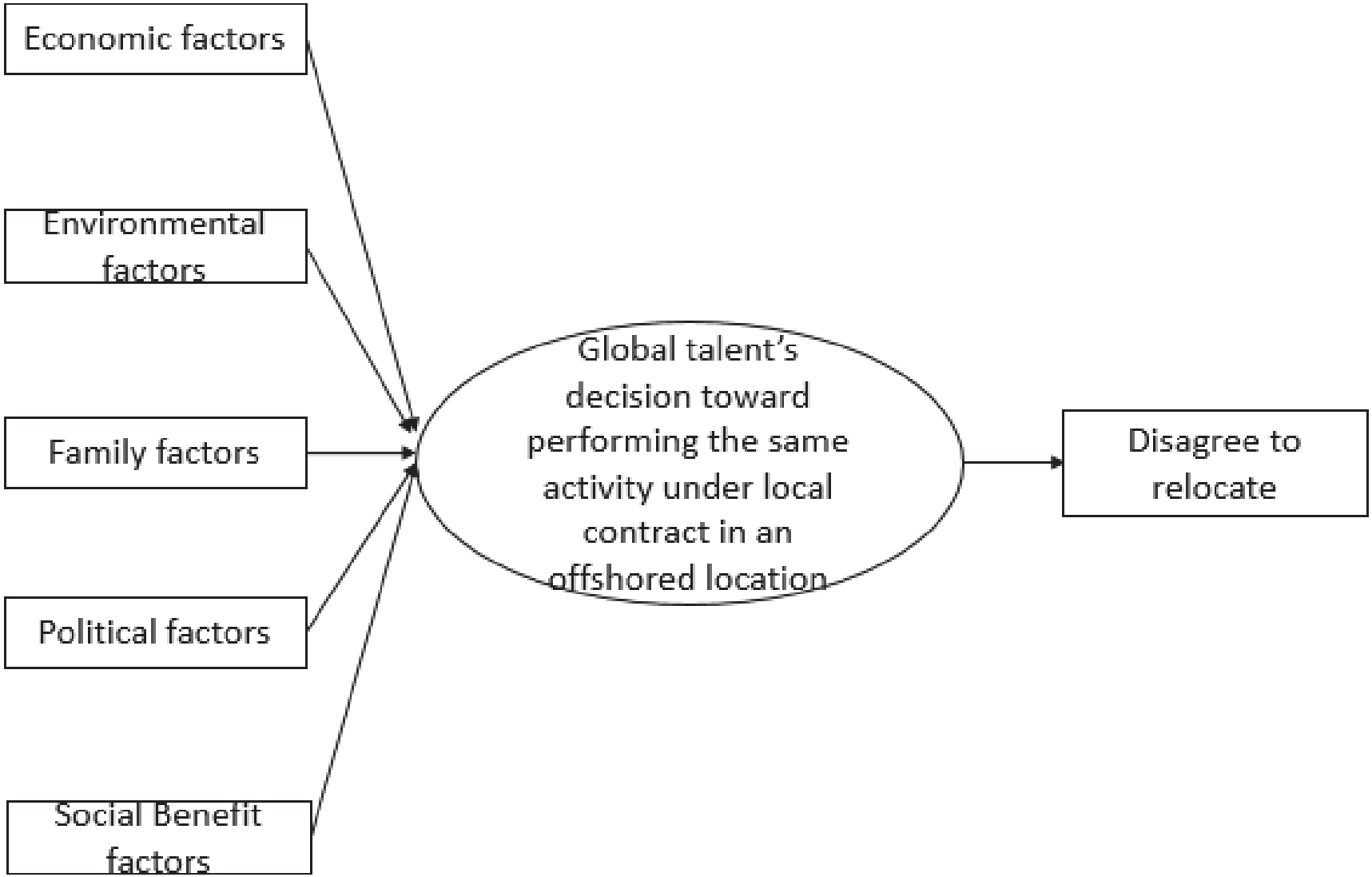


Figure 71: Theoretical model - QCA4

3.3. Factors negatively influencing the decision to accept GTO

Eight elements have been identified as having a negative impact on GTO (Figure 72): *career opportunity*, *health system*, *international environment*, *social benefits*, *political environment, family situation, environmental* and *economic factors* with the *international environment* being a necessary condition.

Whilst the negative effect that *health system* can have on global talent to make an affirmative decision on GTO was well appreciated by senior management, the *family situation* was overestimated. Also, the low impact of *international environment* (4 occurrences) and opportunity for *career development* (7 occurrences) had not been identified by the senior management. As a result, it is suggested that this is not where the company should pitch to convince global talent to accept GTO.

The top criterion is *political environment* (with 28 occurrences) which confirms the importance of the location to succeed in GTO. *Religion* in the host country (micro-condition, 8 occurrences[94]) is not a major concern to the talent population, while *safety* (micro-condition, 24 occurrences), *political unrest* (micro-condition, 30 occurrences) and *woman's rights* (micro-condition, 27 occurrences) in the host country, it is argued, is a potential deal breaker for talent to consider GTO. All those elements are external factors, which again support the thesis that the location is critical to the acceptance by global talent of GTO.

Also, as for factors positively influencing GTO, the impact of external elements is higher than individual factors (22 occurrences of individual factors in talent' answers vs. 112 external factors). Again, this highlights the importance of the location for GTO.

[94] See Annexes for more details on analysis related to micro-conditions (Table 60, Table 62, Table 63)

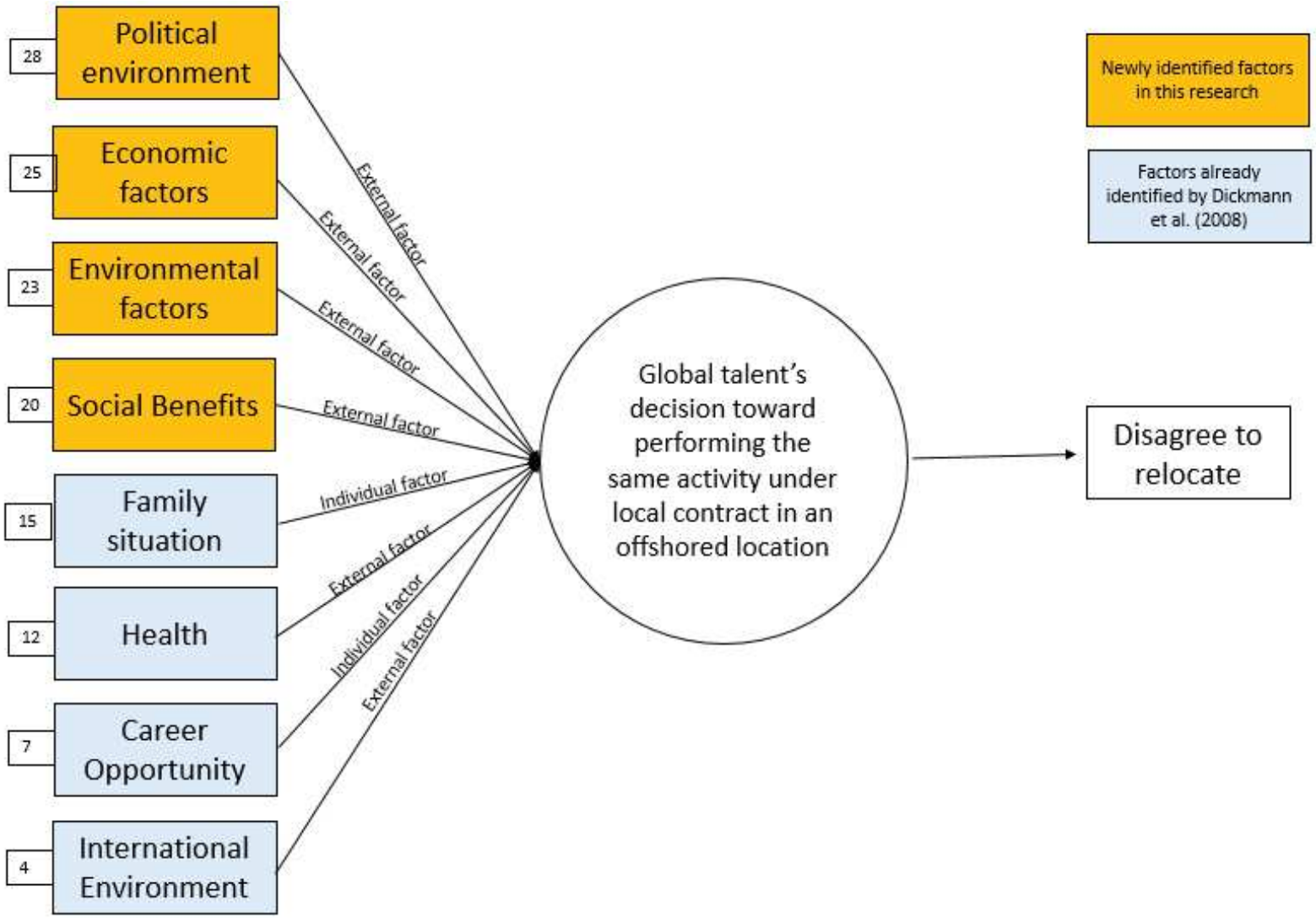


Figure 72: Individual and external factors negatively influencing GTO and their occurrences in QCAs (sorted in a descending order)[95]

[95] See Annexes for more details on analysis related to micro-conditions

Conclusion Chapter 2:

Some elements appear as both positively and negatively impacting global talent's decision to accept GTO (Figure 73). Clearly not all individuals prioritize the same elements. For instance, for *career* (7 occurrences as a negative factor and 23 occurrences as a positive factor) and for *international environment* (4 negative occurrences, 24 positive). On this basis it is argued that overall, these two criteria should be considered as contributing positively to GTO. Only *family situation* (15 negative occurrences and 23 positive occurrences), *economic factors* (25 negative occurences, 30 positive) and *social benefits* (20 negative occurrences, 30 positive) are fuzzier in terms of their impact on accepting or declining GTO.

However *economic factors* impact GTO, mainly negatively, when micro conditions are considered (113 cumulated occurrences on micro conditions negatively influencing GTO, against 92 positively influencing GTO).

Social benefits and *family situation* demonstrate, at the micro condition level, a stronger positive influence on GTO (respectively 86 and 103 positive occurrences versus 65 and 83 with a negative influence on GTO). However, it is suggested that the model should not eliminate *economic factors* from the list of criteria positively influencing GTO, nor social benefits and family situation (both criteria with a negative impact on GTO) as this thesis is a case study and therefore must also recognize the variety of profiles among the talent base.

Finally, it is argued that the preponderance of external factors both positively and negatively influencing GTO is an opportunity for companies to retain global talent by selecting a host city addressing the external factors identified.

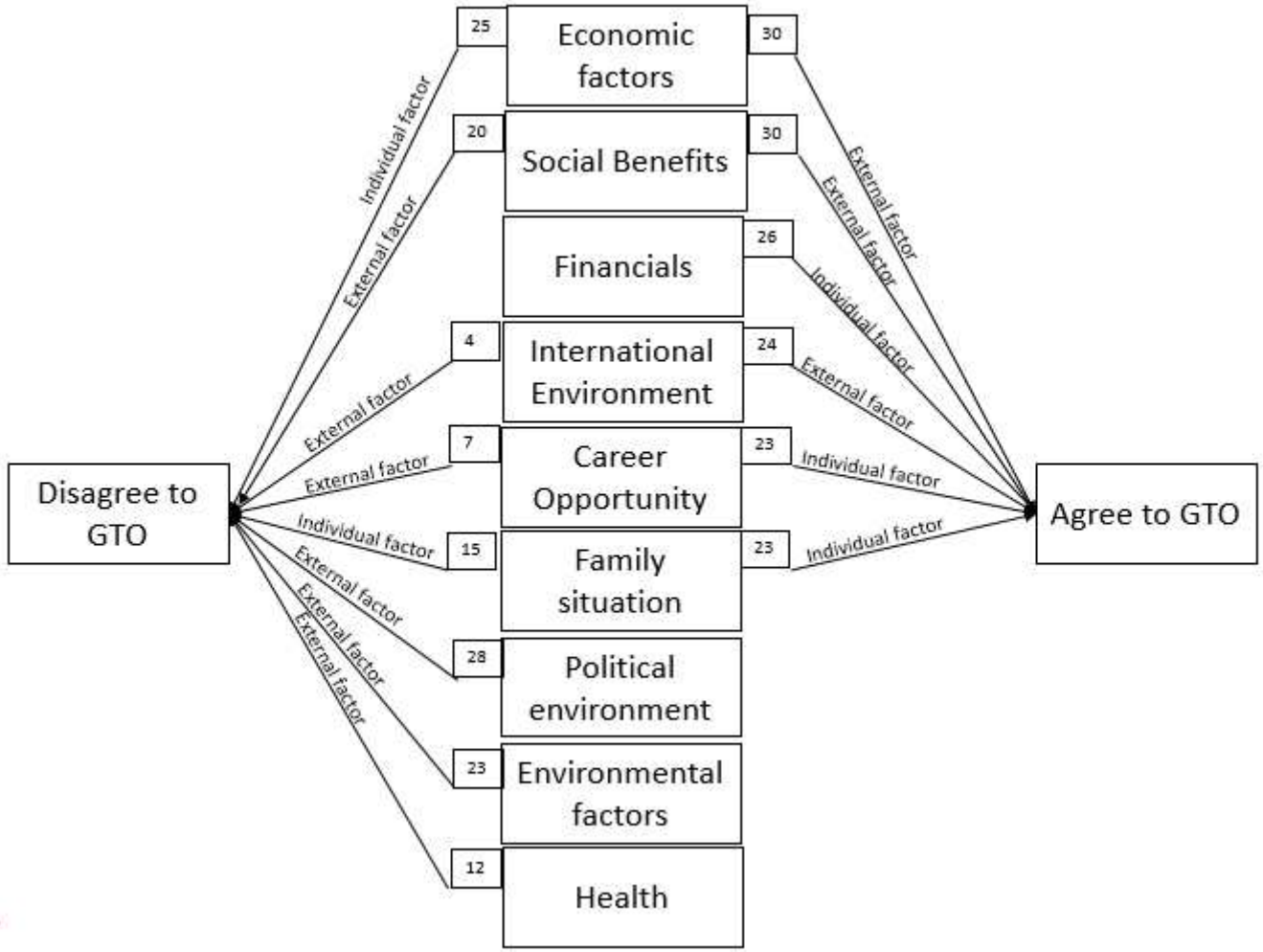


Figure 73: The final model: factors influencing GTO (sorted in a descending order on positive factors)

Key learning points of the chapter
• Individual offshoring emerges as a response from companies to a tighter economic context. However, it is interpreted by the employees as a breach of the pyschological contract between the corporation and the employees • The analysis emphasized key elements positively and negatively influencing the decision to accept GTO • This research also allowed the identification of gaps between senior executives' and global talent' expectations

Chapter 3: Added value and limitations of this research

In this last chapter, the focus is on the the added value of this research, both theoretically and also, mainly from an empirical stand point.

The first part; on the theoretical added value of this research, will focus on the use of QCA in Human Resources and what this has revealed (*Theoretical added value of this research)*. It will also reconfirm individual offshoring as a new form of expatriation (enhancing the Mayerhofer et al. (2004) model), bridging SIE and IA.

Finally, this section will cover the use of GTO as a talent management tool.

In the second section (*Empirical added value of this research*), the current needs of MNCs and how GTO contributes to answering these needs will be addressed. In particular, the means to enhance global talent management as well as the expected outcomes (internal / external collaboration, higher manager profiles) will be discussed.

Recommendations for the company to consider when selecting offshore locations so as to maximize acceptance by global talent will also be made.

Finally, the limitations of this study will be evaluated and further research suggested (*Limitations and suggestions for further research*).

Part 1: Global Talent Offshoring, an emerging trend for working abroad

- Chapter 1: From expatriation to offshoring Global Talent
- Chapter 2: Offshoring Global Talent, toward a theoretical framework
- Chapter 3: Methodology – MMR and QCA

Part 2: Research findings and discussions

- Chapter 1: Field work – intervention and observation
- Chapter 2: Main results and their implications
- **Chapter 3: Added value and limitations of the research**

1. Theoretical added value of this research

1.1. Theoretical added value of this research to the methodology: bringing a new research method to Human Resources

Initially, QCA had been developed by Ragin to address challenges in political science (Basurto, 2013; Blackman, 2013; Stevenson, 2013). This method has subsequently been tested in other areas such as startup (Linton, 2013) or tourism (Olya and Altinay, 2015; Olya and Gavilyan, 2017). In the management area as well, several QCA researches have been run (Chanson, 2006; Abdellatif, 2007; Ser Duncan, 2008; Legrand, 2010; Seny-Kan, 2010; Peter, 2015; Cheillan, 2016).

This thesis is one of the first in France[96] using a QCA approach in the field of management science as it is also, to date and to the writer's knowledge, the first such study worldwide in the field of Human Resources.

Through a dialogue in data between global talent answers and senior management' expectations, this method has allowed to dive deeper into the motivations of a global talent group in accepting or declining a GTO offer. Also, this research identified the specific gaps existing between global talent and management expectations which could impact the psychological contract between employee and employer. This was facilitated by the use of the QCA method.

For every questionnaire (Dickmann's et al. (2008) and newly identified criterion either positively or negatively influencing a GTO decision), it is suggested that a mismatch between employees' and managers' expectations emerged (Table 38).

[96] To our knowledge, seven thesis used a QCA approach over the past 15 years: Chanson, 2006; Abdellatif, 2007; Ser Duncan, 2008; Legrand, 2010; Seny-Kan, 2010; Peter, 2015; Cheillan, 2016. However, never to the extent of this particular thesis

	Senior Management	Global Talents
QCA1	health*famsitua	finance*famsitua*intenv*career
QCA2	health*famsitua	~intenv*~career*~health
QCA3		economic*benefits
QCA4	benefits*economic	benefits*political*family*environment*economic

Table 38: Comparison between senior management and global talent answers

These mismatches illustrate the disconnect between the management view on some of the influencing aspects of GTO (Table 39) which could affect the psychological contract between employer and employee.

	Overestimated impact as anticipated by the management	**Underestimated impact as anticipated by the management**
Positive impact on GTO acceptance	Health system in host country	Financials International environment Carreer development Economic environment Social benefits
Negative impact on GTO acceptance	Family situation	Lack of international environment Lack of career development Political environment Family situation environmental factors

Table 39: GTO criteria - Inaccurate estimations of individual factors as perceived by the management

1.2. Theoretical added value of this research to the field of Human Resources (IA and SIE): A new type of expatriation contract identified

The Human Resource Management literature lists various forms of international contracts (Dickmann and Baruch, 2011) that attempt to mitigate retention post-expatriation, thereby limiting repatriation issues (Mayerhofer, Hartmann, Michelitsch-Riedl and Kollinger, 2004).

Nevertheless, it is proposed that the current study has emphasized a new form of expatriation not previously highlighted in the literature, namely "individual offshoring" which offers relatively

limited benefits packages for the employee in comparison to the more traditional forms of international assignment (Figure 74).

The younger employee population is seeking more independence (Arthur and Rousseau, 1998) and freedom at work so as to maximize their perceived work/life balance (Baruch et al., 2013), whilst, mainly for white collar workers, operating in an international environment (Dickmann, 2015). With companies seeking to reduce expatriation related costs, traditional expatriation contracts (Dickmann et al., 2008; Mayerhofer et al., 2004) are no longer deliverable, especially as financial rewards are generally less valued by employees than previously (Baruch et al., 2013). As such, today companies need to create alternative expatriation options that provide for:

- The firm's imperative for cost control (reduction of IA, Andresen and Bergdolt, 2018; Davoine et al., 2013; Peiperl et al., 2014; Suutari et al., 2018);
- The sustainability of talent development (Khilji et al., 2015; McNulty and De Cieri, 2016)
- The retention of the expatriate employee group while considering aspirations of younger talent (work life balance; Baruch et al., 2013).

It is argued that, against a backdrop of reduced loyalty from employees toward their company, exacerbated by greater downsizing, outsourcing and offshoring events (Lewin et al., 2010; Manning et al., 2008), these new expatriation contracts need to consider much more carefully factors that might positively influence global talent to accept the relocation, the job market having become much more global (Straubhaar et Wolter, 1997).

It is suggested that this is the key differentiator of this form of expatriation in comparison to SIE and IA where retention of individuals remains difficult (Andresen and Bergdolt, 2017; Andresen and Bergdolt, 2018).

It is further proposed that, in an environment of increased cost pressure and globalization of markets (supply, job…) (Gooris and Peeters, 2014), individual offshoring appears to be a very viable and value adding new expatriation option for companies.

With an increased competition among firms to attract talent (Bonini, Görner and Jones, 2010), global talent is in a better position to pick and choose their employer. However, return on investment of international assignment contracts remains low (with significant retention issues, particularly upon repatriation; Suutari et al., 2018; Ravasi, Salamin and Davoine, 2015). Therefore companies are generally not willing to expand, or even maintain their number of IA staff. As such, individual offshoring as a new expatriation contract allows this gap to be bridged by mitigating financial risk for the company while answering most of talent's new expectations.

It is also argued that individual offshoring completes the Mayerhofer et al. (2004) list of expatriation types. Similarly to IA, individual offshoring requires a physical move for both the employee and his/her family. However, unlike the other forms of expatriation listed by Mayerhofer et al. (2004) and similarly to a permanent relocation abroad, individual offshoring does not specify any time frame (no end date) for the relocation. Individual offshoring is framed as a permanent move.

Finally, unlike all the other forms of expatriation, individual offshoring does not bestow a change of role at the time of the geographic mobility: the relocated employee performs the same role in the host country as was previously performed in the home country. As such, it is argued that individual offshoring is a new form of expatriation that merits addition to the Mayerhofer et al. (2004) model (Figure 74).

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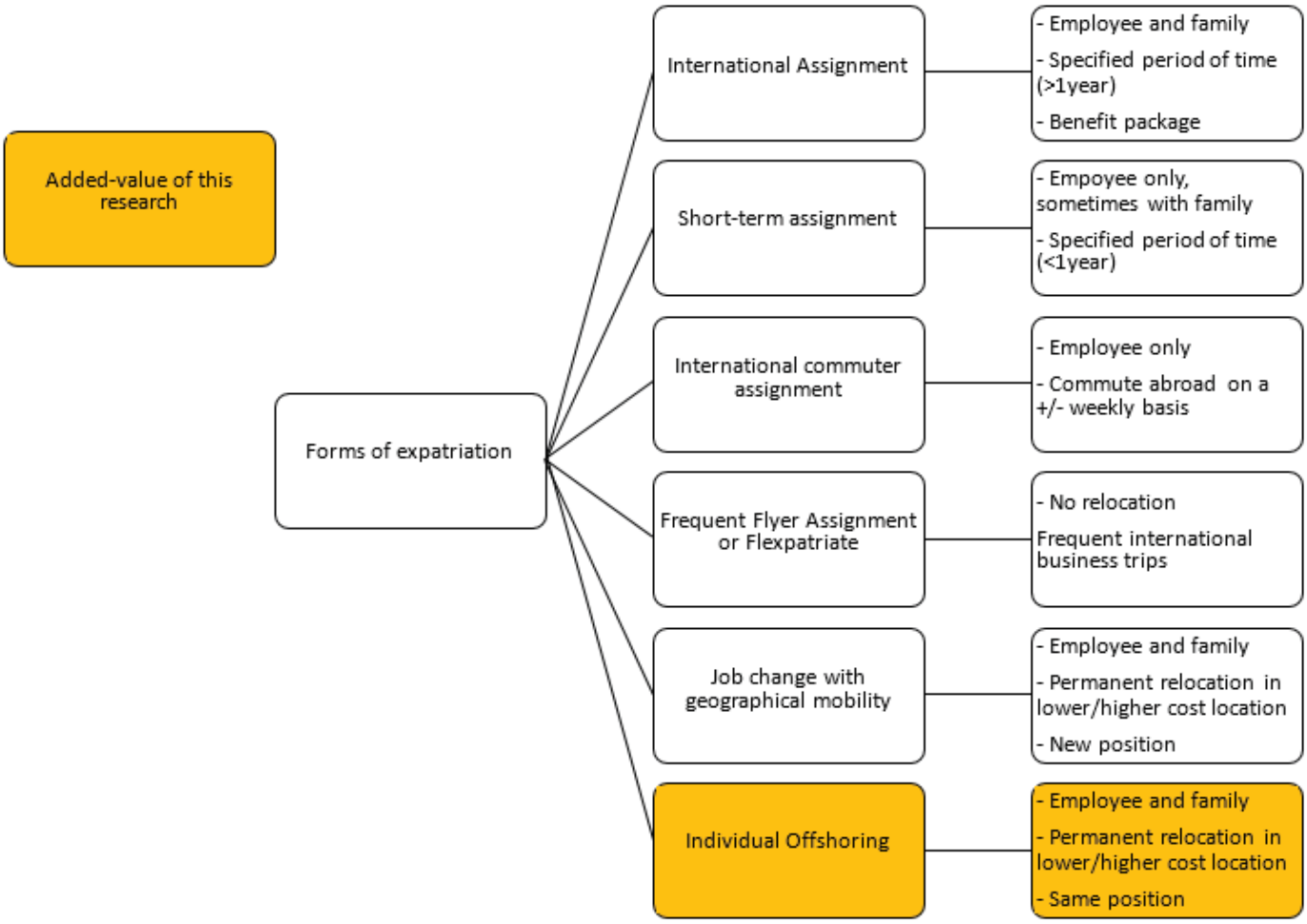

Figure 74: Forms of expatriation[97]

In other words, while the goal of individual offshoring is to perform exactly the same job as in the home location once relocated to a new permanent geographical relocation, it carries a less attractive remuneration package compared to other forms of expatriation.

GTO is also a new concept that bridges self-initiated expatriation and international assignment as it is a permanent move (unlike IA and similarly to SIE) while being organizationally driven (like IA and unlike SIE).

[97] Based on Mayerhofer et al., 2004

1.2.1. Individual offshoring, a new approach to expatriation contracts

The benefit package for individual offshoring presents similarities with either international assignment or self-initiated expatriation (Table 40).

As for IA, preparation for the expatriation is (partically) supported by the company through the funding of language classes and cultural training (McNulty and Selmer, 2017; Peiperl et al., 2014). However, once physically relocated, the support to the employee and family terminates.

Research shows that for individual offshoring, there is no housing nor schooling paid for by the company. Additionally support for a trailing spouse is not provided in the host country and no traveling or transportation allowance is provided.

	International Assignment (Howe-Walsh and Schyns, 2010)	**Self-initiated expatriation** (Al Ariss, Sidani and D'armagnac, 2014; Al Ariss, Cascio and Paauwe, 2014)	**Individual offshoring**
Initiation	Company	Self	Company
Pre-departure preparation / training (culture, language)	Company	Self	Company
Time-perspective	Limited	No limit	No limit
Job security prior expatriation	Yes	Yes or No	Yes
Extra compensation package	Yes	No	No
Support in non-work matters (schooling, spouse, housing	Yes	No	No

Table 40: Comparison of IA, individual offshoring and SIE contracts

In that respect, it is argued that individual offshoring is a hybrid model between international

assignment and self-initiated expatriation.

Similar to IA, individual offshoring is initiated by the company and will result in a similar preparation package for the expatriation (cultural training, language class) (Dickmann, 2015). However, once physical relocation is complete, individual offshoring is similar to SIE with no benefit or compensation package, and no support for the family (schooling, spouse support) (Andresen and Bergdolt, 2017; McNulty and Selmer, 2017).

1.2.2. Identification of the objectives of individual objectives

The company objectives in individual offshoring are more similar to those of an international assignment than to self-initiated expatriation with the career element being omnipresent (managerial skills, manage across cultures, fill technical gap, career development, business relationship) (Suutari et al., 2018) (Table 41).

International Assignment	Self-initiated expatriation	Individual offshoring
Fill a managerial skill gap / manage across cultures	Explore / seeking adventure / understand culture	Fill a managerial skill gap / manage across cultures
Fill a technical skill gap	Escape	Fill a technical skill gap
Build international management experience / career development	Financials / Purchasing power	Build international management experience / career development
Build worldwide business acumen	Career building	Build worldwide business acumen
Develop local Business relationships (Create and/or control)		Develop local Business relationships (Create and/or control)
Technology transfer		Cross country cultural awareness
Transfer corporate culture		

Table 41: Comparison of IA, individual offshoring and SIE objectives

In that sense, it is clear that individual offshoring encompasses an element of people development (which will be further elaborated later). As a consequence, it is argued that **talent is becoming more of a target for this type of OIE**, especially due to the high cost and low return on investment of IA coupled with current higher cost control within MNCs.

1.3. Theoretical added value of this research to organizational offshoring

Individual offshoring is necessarily linked to organizational offshoring as the function or department is delocalized first. However, individual offshoring entails a people element.

In the case of international assignment**, the person is relocated and the international assignment is to the benefit of the development of that individual while with individual offshoring, the job is moved and the individual "only" follows.** Therefore, it is argued, individual offshoring has emerged as an alternative expatriation option for both companies and individuals alike.

With individuals having been considered, organizational offshoring can now be approached from a different perspective.

First and most importantly, distance has an impact. It is proposed that cultural and geographical distance (near- vs. farshoring) correlate positively and criteria related to cultural distance rank among the highest in this research (2nd most important in the criteria extracted from Dickmann et al. (2008), 3rd most important criteria in those newly extracted from the literature).

As a consequence, it is proposed that individual offshoring adds a retention perspective to the traditional objectives of organizational offshoring.

Secondly, the **objectives of individual offshoring should now be integrated as potential objectives for organizational offshoring** (Table 42). They should be considered as 'potential' as

not all organizational offshorings are coupled with individual offshoring.

Traditional objectives	Access to new markets
	Increased speed to market
	Growth strategy
	Improved service level
	Business Process redesign
	Labour cost saving
	Access to qualified personal
Potential new objectives	Develop local Business relationships
	Build international management experience
	Career development
	Build worldwide business acumen
	Fill a managerial skill gap
	Manage across cultures
	Fill a technical skill gap
	Cross country cultural awareness

Table 42: Traditional and new offshoring objectives

Location-wise (Table 43), it is proposed that international assignment and individual offshoring overlap significantly, bringing some interesting contribution to organizational offshoring. As individual offshoring seeks to maximize people retention, it is understandable that if the new location is a lower cost country compared to the home country, GTO is generally not offered to global talent (dis-incentivizing).

The risk would be high that talent would decline, and moreover might consider such an offer a breach of the psychological contract and subsequently leave the company.

So as not to become a source of attrition, GTO is therefore offered to countries that are not necessarily absolute low cost countries, but which may still be lower total cost destinations for the company relative to the home country.

International Assignment	Self-initiated expatriation	Individual offshoring
BRIC as emerging IA countries	1/6th in peripheral countries	Intra and extra country offshoring
1/3rd in peripheral economies	Limited data	Rather big portion of non-low cost countries
Significant overlaps with individual offshoring locations		Significant overlaps with international assignment locations
Mainly in developed economies		

Table 43: Comparison of locations - IA, individual offshoring and SIE

1.4. Theoretical added value of this research to global talent development for individual offshoring

It might seem that when targeting global talent, individual offshoring (GTO) seeks to retain such talent and that this will be facilitated if the talent sees opportunity for development through the relocation (Suutari et al., 2018).

The exposure to an international environment for those talent who are envisioned to hold global or cross-cultural roles is developmental. Because not all variables are changing at once (the role performed in the host country is the same), the chances for the individual to perform in a multicultural environment is maximized, allowing a greater focus on his/her personal development.

However, global talent are not willing to accept just any expatriation contract nor to compromise too much to be developed internationally. This employee population is comparable to boundaryless careerists (Arthur and Rousseau, 1998) i.e. changing company to evolve one's career.

With international assignment, an individual's development is placed at the forefront (Suutari et al., 2018). However individual offshoring prioritizes the relocation of the role over the individual.

1.4.1. Development at lower cost thanks to individual offshoring

With the reduced number of international assignments (Baruch and Altman, 2002; Ravasi et al., 2015; Suutari et al., 2018) and, in the light of a greater need for cost control (Duvivier and Peeters, 2011) in an ever growing globalized economy (Fisher and Lewin, 2018), individuals will also seek to develop themselves internationally through other means (due to IA becoming very rare, Dickmann et al., 2008).

In that context, **opting for GTO can be a way to accelerate one's career (at a lower cost for the company) and therefore global talent do have a vested interest in GTO.**

Because the relocation package is extremely limited, the company can broaden this development option to an extended pool of global talent, with a greater probability of a positive return on investment being achieved rapidly compared to IAs (Davoine et al., 2013; Ravasi et al., 2015; Suutari et al., 2018).

With a lower cost of expatriation, international development of employees can be extended to other high performers (not just the very top talent; Baruch et al., 2013). As such, this research allows the broadening of the definition of talent to a less exclusive group of top performers (Figure 14). This brings an element of answer to Beechler and Woodward (2009) as to which new solution can allow both talent attraction and retention.

Also in times of economic uncertainty or recession, the development of global talent can be maintained through this alternative expatriation contract while the number of IAs would typically drop due to its high cost (Table 44).

In this regard, GTO brings a more sustainable approach to global talent development (after

relocation to the host country). Given its limited cost for the MNCs, companies will be inclined to continue (and even increase) the GTO offer (Table 44) even in times of financial difficulties.

	Cost of the expatriation	Sustainability in case of economic downturn
International Assignment	High cost expatriation (Dickmann, 2015)	Limited offer (Dickmann, 2015)
Global Talent Offshoring	Low cost expatriation	Ability to maintain despite economic turndown Ability to broaden the talent pool offered expatriation

Table 44: Sustainability of expatriation strategies for talent

1.4.2. GTO location enabling talent management

First and foremost, if companies want to leverage GTO as a mean to develop global talent, the offshore location must be of attraction and indeed, is critical for the success of GTO.

The literature also confirmed that locations for organizational offshoring were surprisingly limited in low cost countries but were frequently sited in well-established economies (Couto et al., 2006).

In this particular case study, GTO took place in both relatively attractive and well developed economies (UK, Hungary, Australia) and also in a low cost country (India for IT matters).

If it is clear that individual offshoring is strongly dependent upon the location of the organizational offshoring, this research allowed identification that the senior management decision was not driven solely by cost but also included the ability of the company to retain talent. GTO targets employees with a higher level of education and those performing low-process-driven activities. In an economy that traditionally offshored only blue collar jobs (with an emerging trend for white collar activities), GTO resonates as a confirmation that today no job is immune from relocation.

1.4.3. Beyond cost, talent retention strategy and individual offshoring

Post relocation, retention is regarded as key advantage of the individual offshoring contract over IA as far as global talent are concerned. Global talent targeted by GTO are less volatile than self-initiated expatriates and less subject to the same disillusion as international assignees upon their return from assignment (Table 45).

International Assignment	Self-initiated expatriation	Individual offshoring
High rate of repatriation failure – low retention (Sparrow et al., 2016; Stahl et Cerdin, 2004; Yurkiewicz and Rosen, 1995; Dickmann et al., 2008)	Retention risk : - Adventurous population - Young population - Boundaryless career profile (Baruch et al., 2013)	No expectation post assignment as the relocation is definitive
Limited acculturation in the host country due to heavy supporting benefit package (Yurkiewicz and Rosen, 1995)	Higher retention rate in the host country as they put the effort themselves to find the job (Howe-Walsh and Schyns 2010)	Older population as already grown as potential global talent (Baruch et al., 2013)
	Good integration in the host country (Baruch et al., 2013)	

Table 45: Comparison of retention - IA, individual offshoring and SIE

Also, the targeted population for individual offshoring comprises global talent i.e. employees already have some years of experience, and are probably more stable (with family responsibilities), mitigating on-the-spot decisions.

However, if the challenge of IA is mainly in the repatriation stage, the biggest challenge for individual offshoring is to get global talent to agree to relocate in the first place. Once they have committed, and because they know the relocation is permanent, the integration in the host country

is expected to be more sustainable (Baruch et al., 2013). For the company, it facilitates stability in its employee pool and a more sustained knowledge management in the host country (Khilji et al., 2015; Lewin et al., 2009).

As individual offshoring does not anticipate post-assignment relocation, there is no expectation from employees in terms of increased salary, higher status or role upon one's return. Also, it is argued, given this population has already grown as global talent i.e. aren't new starters and may have family of their own (Peiperl et al., 2014), they may seek more stability (school continuation for children, spouse career…) (Baruch et al., 2013).

1.5. Theoretical added value of this research to Resource-based view (RBV)

The basic idea of RBV is securing and developing resources so as to create a competitive advantage for the firm (Barney and Wright, 1998). In that respect, individual offshoring allows for building on an existing organizational framework, namely organizational offshoring, providing efficiency at the least costly organizational form (Williamson et al., 2012). This new form of expatriation contract also aims to retain key global talent (human capital) that are expected to create a competitive advantage for the firm in the near future.

Employee motivation and willingness is pivotal for the growth of the firm (Kor and Mahoney, 2000; Wernerfelt, 1995). If talent see a personal interest in individual offshoring, they will remain motivated and have an even more impactful contribution to the firm.

Barney (1991) and Wernerfelt (2007) claim the human factor is a strategic element for a company's growth and that the strategic direction of the firm should take the human element into greater account. With individual offshoring, companies are merging their human and organizational capital resources.

Liebeskind (1996) insisted that elements such as brand equity and reputation were extremely important assets for the firm, even though they are difficult to quantify. In this research, it is

proposed, that, if properly managed, individual offshoring will have very little negative impact on these two elements. In times of reduced IA (Dickmann et al., 2008), maintaining a focus on global careers could even turn in favour of the firm.

In the context of Porter's five forces, industry rivalry increasingly includes competition for the quality of resources i.e. employees. Individual offshoring offers greater possibilities to identify, attract and retain some of those talented contributors.

1.6. Theoretical added value of this research to the psychological contract

As emphasized by Pamisano (2006), with new technologies and a globalized environment comes a "revitalization" of the company, triggering new forms of relationships with its employees (Jaussaud and Mayrhofer, 2013). Individual offshoring translates the reality of those new relationships (with a new form of expatriation contract).

For a long time, white collar jobs were expatriated on special favourable packages for the employee (traditional international assignment). With the reduction of the number of IAs (Davoine et al., 2013), individual offshoring appears as an alternative form of expatriation which brings some form of advantages to both parties.

The main advantage to the firm is that individual offshoring comes at a significant lower cost and for the individual, the main advantage is the benefit of international exposure if that person was unlikely to be awarded an IA offer.

This research brings another added value to the theory of the psychological contract. It is confirmed that there is an increasing trend for the offshoring of white collar talent. In the past, organizational offshoring was a disruptor to the old psychological contract (Coyle-Shapiro and Shore, 2007) from which a new contract emerged. Again, the current psychological contract is being upset, this time by the offshoring of highly educated employees: through individual offshoring.

This trend is projected to continue to increase and the empirical added value of this thesis will allow

companies to offer individual offshoring contracts with terms agreeable upon by global talent, promoting a sustainable management of the company's talent base.

So as to retain these talented employees, companies must more thoroughly understand the unwritten rules (psychological contract; Rousseau, 1996; Coyle-Shapiro, 2002) that will guide talent's decision to accept GTO (Stahk, 2007).

This is made more complicated by the very personal drivers that influence this particular employee pool (Sullivan and Baruch, 2009) and individuals willing to take control when their career is at stake (less passive behavior) (Coyle-Shapiro and Kessler, 2002).

Another critical element for companies to realize is that employees are now much more company consumerist (Ornstein, 2015) and do not feel a strong loyalty toward their employer in case of a perceived psychological breach (Coyle-shapiro and Neuman, 2006).

As such, individual offshoring is a breach of the current psychological contract, hence it requires a deep understanding of global talent criteria in accepting GTO to avoid mass attrition.

Revisiting Baruch's (2004) allegory (employment contract compared to a marriage contract), GTO crystalizes the conditional attachment (Baruch et al., 2013; Peiperl et al., 2014), or commercial partnership (Beechler and Woodward, 2009; Nanda et al., 2009) existing today between the firm and its top talent.

2. Empirical added value of this research

2.1. Empirical added value of this research for MNC: greater cultural awareness

This research was conducted in a multinational company, globally headquartered in Switzerland with regional headquarters in Singapore (Asia Pacific), US (North America), Brazil (Latin America) and the UK (Europe-Africa-Middle East).

Because the customer footprint is global, the company will need managers with a sharper sense of global needs as they ascend the company hierarchy (be it the needs of the end customers, of the regional stakeholders, of the vendors...).

As such, companies will seek to increasingly promote or hire people having already had some international exposure in their careers.

However, with the instability of the global economies and their interdependency (an economic crisis in Brazil potentially generating a butterfly effect in Japan for instance), the case study firm is evaluating more carefully the return on each of its investments, and investment in people is no exception.

The more traditional international assignment has been shown to generate retention issues in the years immediately following the individual's repatriation. As a consequence, GTO appears as a less expensive expatriation alternative.

The talented individual is delocalized to another (often less expensive) country to operate in the same role. This allows the employee to learn about his/her environment (cultural awareness) while still delivering on his/her objective (having been the incumbent for the offshored role i.e. knowing how to perform it). At a later stage, the individual can continue to develop in the host country in other roles. At this stage, he/she will need to learn a new job while the environment is known.

We believe GTO allows bringing one change at a time and limits the risk for global talent to fail. Therefore development is more sustainable through individual offshoring. Later, the next developmental steps can be a new GTO or staying in the location for another job rotation or being

expatriated for a new role (Figure 75).

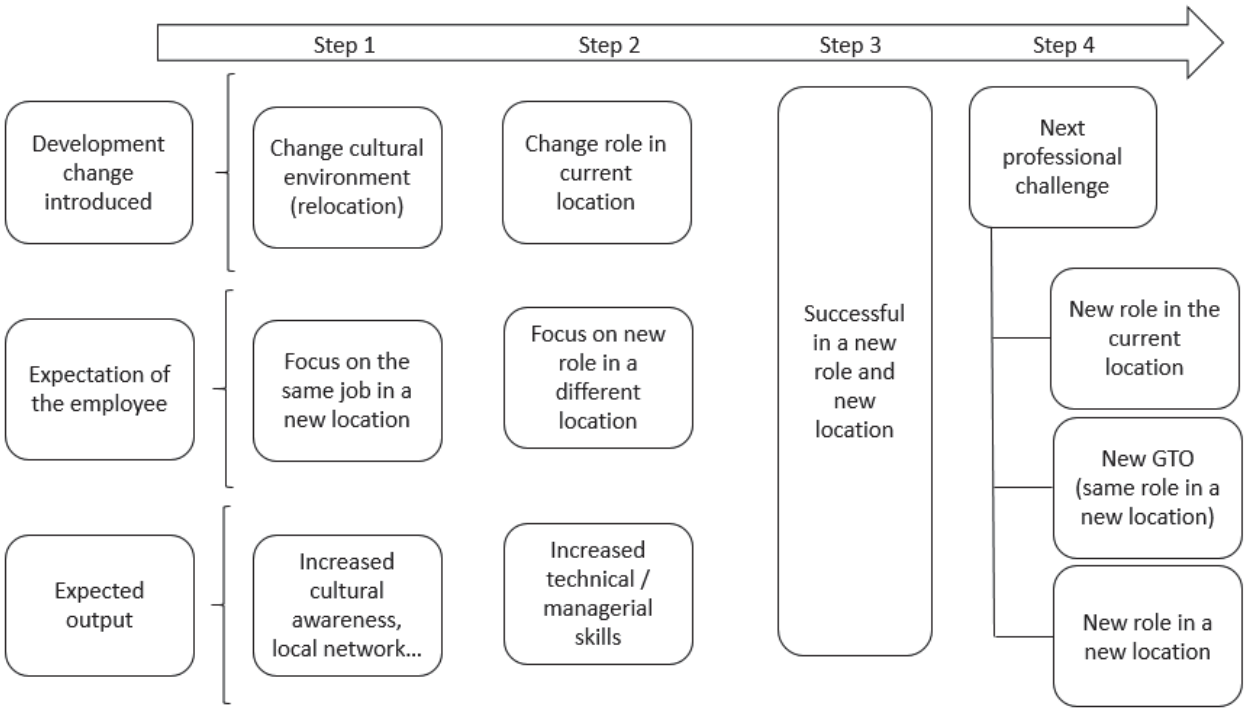

Figure 75: Development steps of global talent through individual offshoring

2.2. Empirical added value of this research : ability to internationally develop a broader talent pool

2.2.1. More international exposure of talent for enhanced sales

Because the cost of this new form of expatriation is limited and the risk of failure is also reduced (only one element was modified i.e. the location, the job remaining the same), the company can afford to extend this type of expatriation to a broader talent pool**.**

In the past, the cost of an international assignment or the risk associated with relocating an employee on a new job were limiting factors in the development of talent. Providing the selection of the offshore location is correct (i.e. attracts a critical number of people), this new form of expatriation can serve as a development opportunity for a broader talent pool.

As a result, because more people can be expatriated (individual offshoring) at the same overall cost and develop their international awareness, the company should expect an overall uplift in performance and global acumen (Figure 76).

Figure 76: Dynamics of GTO in a globalized economy

With this enhanced appreciation of needs in locations outside of global or regional headquarters, talent are more able to understand the requirements of internal as well as external parties (customers, vendors,...).

In return, this supports the company to standardize (or tailor) where appropriate to maximize its agility and ability to generate sales in a sustainable way (Figure 77). In so doing, the company's operating model becomes more aligned with the customer's expectations.

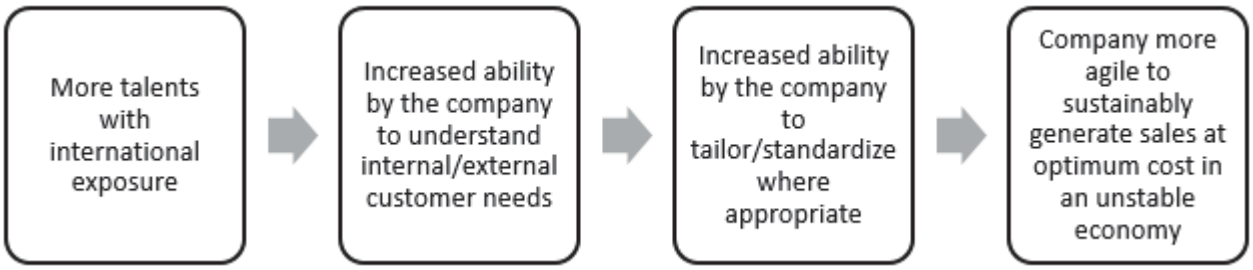

Figure 77: Positive impact of global talent for the company

2.2.2. More international exposure of talent for more productive collaboration

Through the international exposure individual offshoring brings, global talent are able to develop business relationships in a new cultural environment. By challenging their own values, global talent become more open and flexible to new ways of working.

Equally, global talent bind broadly, building bigger networks facilitated by individual offshoring. Those networks can be leveraged to manage an individuals' career (offering more diverse career opportunity) or to influence more widely.

Because people know one another through having collaborated together, tensions are limited and collaboration is more productive. Also, because individual offshoring is a local contract, it creates less differences between employees in the host location (unlike IA for which compensation and benefit package is different). As a consequence, functional or cultural silos will tend to be more limited.

By expanding their personal network in the offshore location, talent is more likely to avert tensions or conflicts several years down the line.

Equally, having worked in headquarters (global or regional) as well as in offshore locations (with individual offshoring contracts), talent will be able to grasp that some solutions and processes need to be standardized globally and therefore will become the voice of the standardization in the offshore location.

In parallel, they will have the ability to flex global decisions to allow a more tailored approach per

geography.

Also, being themselves foreigners on a local contract (individual offshoring) in the offshore location makes them more aware of the cultural differences allowing them to enhance their soft skills when interacting or managing others.

In an environment that becomes increasingly digitized with remote teams, this set of skills will become a key differentiator among managers (get their teams to work smoothly together).

Finally, by changing an employee's paradigm and value set (increased by no expensive compensation and benefit package, i.e. individual offshoring contract), the company stress-tests the talent and can assess his/her reaction and composure which may open a door to higher subsequent roles (Figure 78).

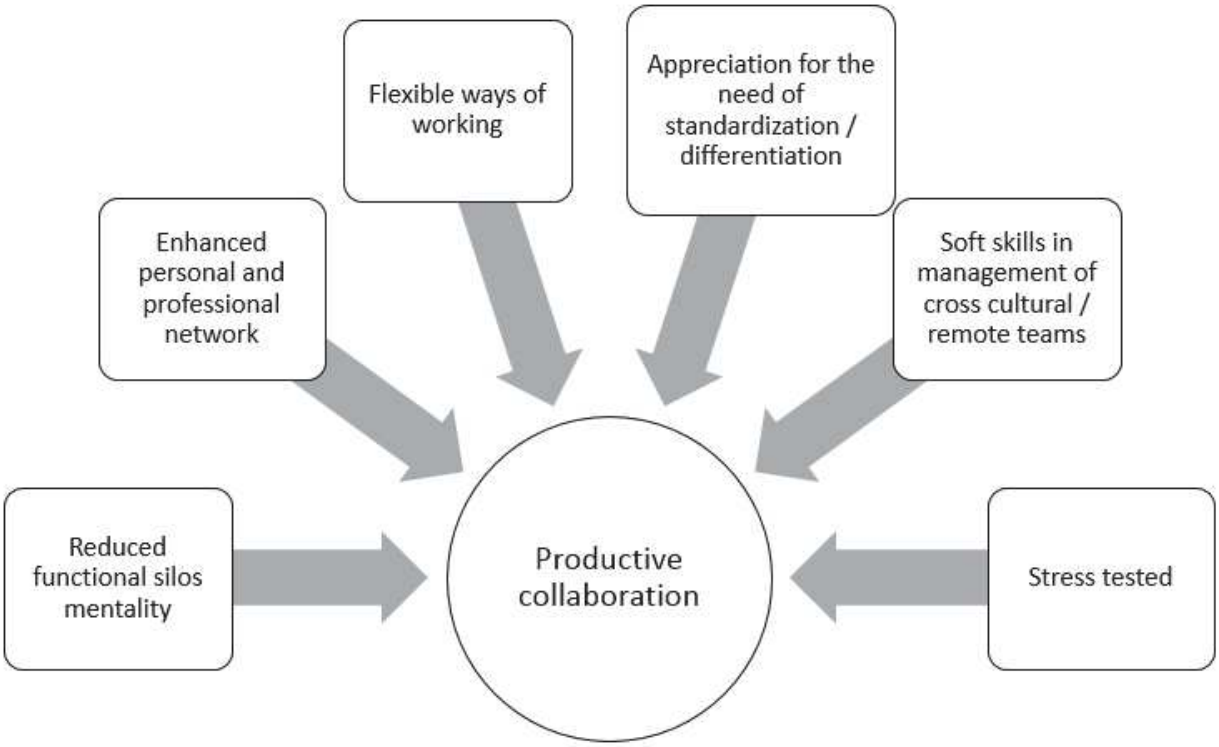

Figure 78: Global Talent Offshoring as a facilitator for productive collaboration

2.3. Empirical added value of this research: recommendation of criteria for companies to consider when selecting an offshore location

This research started with a Swiss company's offshoring activities and its offer to its global talent of the option to follow their job to a new location. The expectation was to retain (some) and continue to develop the targeted employees in the new host country.

A second wave of GTO has been initiated in 2017 with the offshoring of jobs and individuals within the same region to lower cost countries.

This new type of expatriation (individual offshoring) is expanding. To support the company in identifying future locations for GTO that might maximize talent retention and, based on the QCA analysis, **the following specific people-related criteria are recommended to be added in the selection of the offshore city** (Table 46).

Tax system for the employee
Unemployment rate
Education offer
Cost of schooling
Cost of housing
Health legislation

Table 46: Criteria facilitating individual offshoring to be integrated in the location selection

2.3.1. Tax System as an added criterion to select offshore location

The tax system is already a criterion that the company considers when offshoring part of their value chain. However, this tends to be uniquely through the lens of the company cost.

This research has allowed the identification of the tax burden as an equally pertinent factor for individuals facing individual offshoring contracts (financial criteria being the most important from Dickmann et al. (2008) list).

As a consequence, while the company tries to retain talent without offering a full comprehensive package (individual offshoring), it is recommended that the employee tax burden should be added to the list of criteria in selecting the offshore location.

2.3.2. Unemployment as an added criterion to select offshore location

Because spouse follows talent in the relocation abroad and because a family support (such as for IA) is absent in individual offshoring, an ability to find a suitable spousal role in the new location will be of critical importance in the decision to accept or decline GTO (reflected as 7th highest criteria out of 24 new identified criteria positively influencing GTO, ranked 9th on negatively influencing criteria).

If international assignments are a temporary move abroad, the working spouse could potentially consider putting his/her career on hold for a couple of years. However, in the case of GTO, and as the relocation is permanent, the spouse will want to maintain the lifestyle he/she had chosen i.e. potentially working abroad. In that respect, and to maximize the success of GTO, the company should select a country and city dynamic enough for the trailing spouse to have reasonable prospects of finding a job and being permitted to perform it after relocation.

Furthermore, global talent also has a vested interest in the employment rate in the host country and city. With a permanent relocation and no comprehensive IA package (individual offshoring contract), they may elect to continue their career in another company. As the decision to offshore global talent can be perceived as a breach of the psychological contract, the employee may be reticent to fully trust the company management and prefer being prepared in the event there is any future downsizing or offshoring in the new offshore location.

As a consequence, if that criterion is important to trigger the relocation of the family under an individual offshoring contract, it also encompasses some risks for the firm. However, with home

countries (initiating GTO) being Switzerland, Singapore, the US and Brazil, the breach of the psychological contract already exists as did the attrition risk of global talent in those home locations.

2.3.3. Education offer as an added criterion to select an offshore location

The variety and level of education is also a criterion of importance to global talent, manifesting at three levels:

- For the employee's children;
- For the employee's spouse;
- For the employee him/herself.

First, for children and given the relocation is permanent, children will go to a local school in the host country. Therefore a location with a sufficient choice and level of schools (and universities) will be a key criterion for talent to accept GTO.

Secondly, for trailing spouses, the ability to continue their personal development in the new location is a key element factored into the decision to relocate.

Last, for the employee his/herself, personal growth can be facilitated by the company but also taken care of separately by the individual him/herself.

2.3.4. Cost of schooling as an added criterion to select an offshore location

In relation with the education offer, the cost for schooling also has a significant importance. As schooling is not supported by the firm in the case of individual offshoring, if the cost prevents the employee or his family (children and spouse) entering or continuing their education, the employee is likely to reject the GTO offer.

This is seen as a key differentiator with international assignment where education for both children (up to a certain age) and spouse (up to a certain amount) is funded by the company. Therefore, it is recommended that this is added to the criteria when selecting an offshore location.

2.3.5. Cost of housing as an added criterion to select offshore location

The real estate market is of importance both to rent and to buy a home in the offshore location. As the move is permanent, the employee and family will be less inclined to compromise the quality of housing than they might be for a temporary move. Its cost will need to not dramatically impact the family's budget.

2.3.6. Health legislation as an added criterion to select offshore location

The final criterion of importance for talent to consider GTO is the health insurance for self and family. Depending on the offshore location, this may come at a significant cost that will need to be borne by the employee if public services are insufficient (quality or waiting list for specialists etc.) To mitigate this issue, the company should consider the strength of the local health system and the cost of private care in the selection of the offshore destination.

2.4. Empirical added value of this research: suggested practices for individual offshoring and managerial implications

To support the company in retaining and developing talent in the context of GTO, these recommendations need to be integrated into the company's strategy toward GTO on those elements that positively influence GTO (Figure 69).

2.4.1. Suggested practices for successful implementation of individual offshoring and managerial implications: international environment

This research has concluded that global talent is sensitive to their exposure to the international environment. As such, it means that, for example, promoting GTO to the UK to a British national working in Switzerland would be counterproductive.

However, approaching non UK nationals for a GTO to the UK may be more successful. Also, in the case of families, children's exposure to foreign languages and culture at no additional cost would be appealing (Figure 79).

This element should be emphasized in the communication of GTO to talent. In the event that talent are nationals of the host country, the location might be a disincentive. In such a case, it is recommended that a differentiated communication strategy be developed in conjunction with the Human Resources department and involving the direct line manager of the targeted employee.

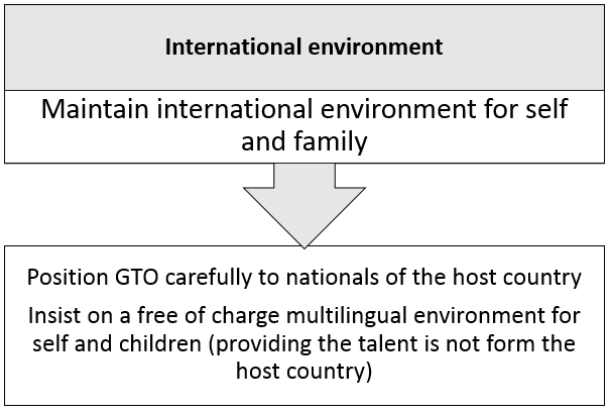

Figure 79: Recommendation to the senior management - international environment

2.4.2. Suggested practices for individual offshoring and managerial implications: economic factors

Global talent will consider the economic environment of the offshore location before accepting a local individual offshoring contract. As this is an external factor, the company will not be able to significantly impact this element (at least in the short term). As a consequence, it is recommended that this is one of the key criteria for the company to consider when selecting an offshore location. Depending on the size of the company and the investment in the offshore centre, there is a possibility that the company does make an impact on the local economy. However, this would not be short term i.e. the retention of talent could still be compromised (Figure 80).

Management is also recommended to not only target a host country but also to leverage in-country advantages so as to select the city most able to retain in-house talent. The preponderance of external drivers to influence global talent to accept or decline GTO can be mitigated by the selection of the right country and city destination.

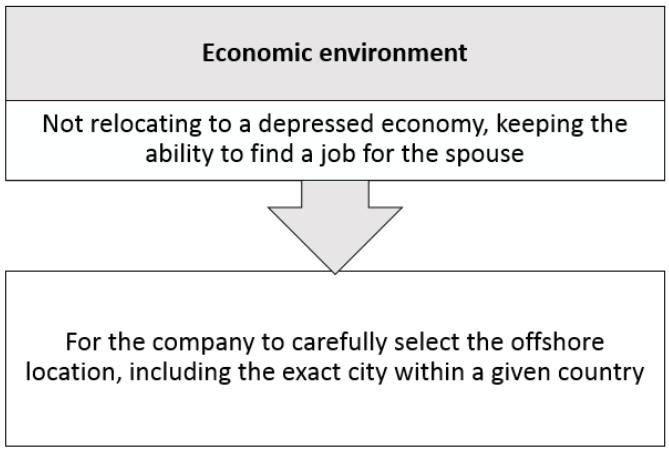

Figure 80: Recommendation to the senior management - economic environment

2.4.3. Suggested practices for individual offshoring and managerial implications: financials

The financial elements remain important in the decision for talent to accept or reject individual offshoring. However, this is not a simple expectation that the salary is equal or higher. Rather, the overall purchasing power needs to be attractive (inclusive of benefits packages, tax system).

If a country has a limited tax burden, the gross salary could be lower while allowing similar or even higher disposable income. Equally, housing, food etc may be more or less costly depending on the local conditions.

As a consequence, a way forward for companies would be to provide tailored simulations to global talent to assess their estimated purchasing power in the host country. To date, it has generally been left to global talent to conduct their own due diligence and investigate their personal financial impact. To optimize the acceptance of individual offshoring contracts, it is recommended that this support should be provided by the company (Figure 81).

Doing so represents a relatively minor cost to the company, compared to the costs of potential attrition.

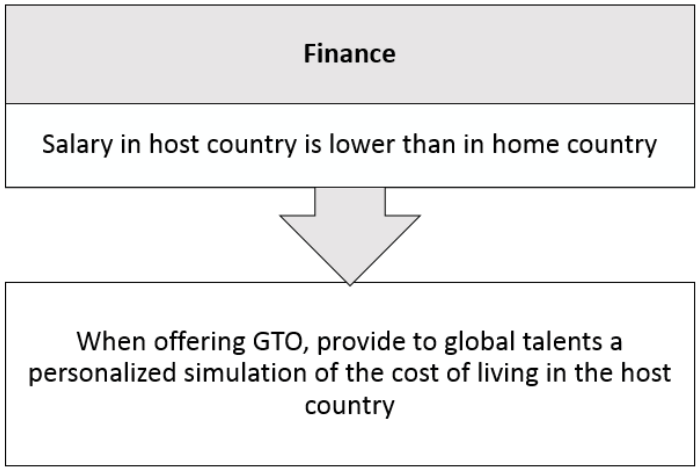

Figure 81: Recommendation to the senior management - financial element

2.4.4. Suggested practices for individual offshoring and managerial implications: social benefits

Social benefits can be derived from either the national legislation or the company employee regulations. In both cases, those positively impact net income (transfer income, allowances…).

While independent experts should provide simulations of the cost of living in the host country to global talent, the social benefits should also be included (Figure 82).

For instance in Switzerland, an employee must subscribe to health insurance for him/herself individually, but also for any unemployed spouse and children. In other countries, only the working employee may have to contribute financially with the other three family members being free of charge beneficiaries of health insurance. Also, and depending on each country's legislation, the level of medical service may not be up to the home country standard. However, this issue is not specific to offshored global talent (it also affects local employees).

It is suggested that, it is in the interest of the company to ensure that all employees receive adequate medical treatment, allowing employees to perform sustainably as well as attract local talent.

As a consequence, the company should facilitate access to an appropriate health system in the host country. This can either be through subsidizing the employee's health insurance or through advantages such as company negotiated premiums or days off for regular doctor's consultations as examples (Figure 82).

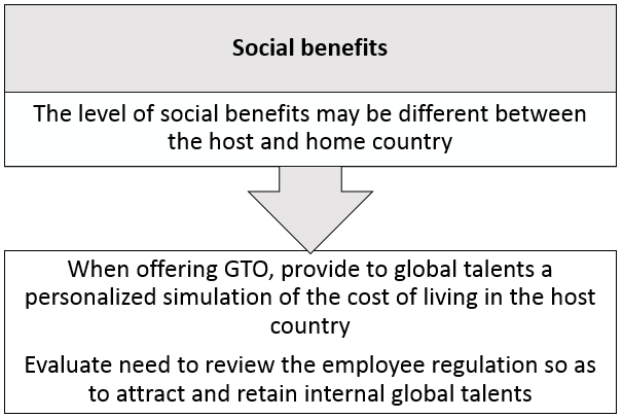

Figure 82: Recommendation to the senior management - social benefits

2.4.5. Suggested practices for individual offshoring and managerial implications: family

In the case of an IA, the whole family is supported (spouse career center, training…). A GTO contract aiming at relocating global talent and their development at a lower total cost, will not offer support to the family. However, prior to choosing a location and, so as to make the relocation attractive for the whole family, it is recommended that senior executives perform a thorough review of both the employment dynamic (high unemployment rate for instance) and of the education level in the new area (Figure 83). This should not be limited to high level national data as the literature review suggests that, for offshoring, even within a given country there can be competition to attract companies. As a consequence, the research undertaken by the company must specifically target the city / county destination.

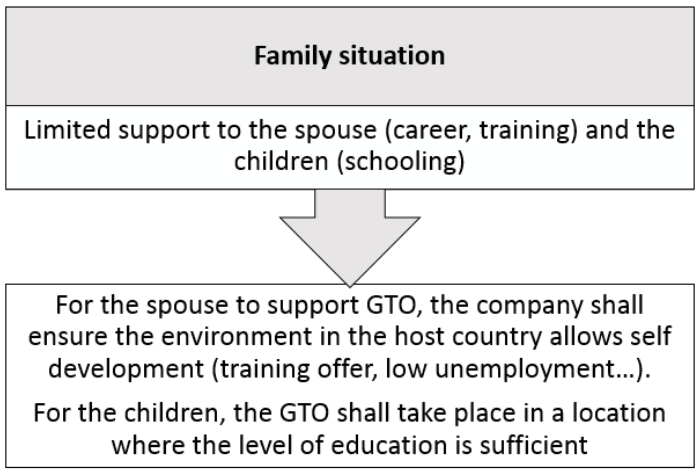

Figure 83: Recommendation to the senior management - family challenge

2.4.6. Suggested practices for individual offshoring and managerial implications: career

GTO intends talent to relocate with their job. In that sense, there is no explicit career opportunity (same job performed abroad). However, the reality is that talent are not expected to stay in a given role for their entire career. As such, to opt for GTO can be regarded as a temporary step to enhance one's career – there is an implicit continuing job offer.

While in the comfort zone of an equivalent of their current job, talent has the opportunity to truly enhance their international exposure and understanding of other cultures which can be leveraged in the future to accelerate their career. In that respect, GTO can be seen as an investment in one's career: a financial trade-off today for the employee in exchange for a significantly increased return on investment tomorrow. Equally, with a growing cost pressure, the number of roles in headquarter offices is likely to be more and more limited and an employee with the ability to demonstrate courage and curiosity (having accepted GTO) should be better regarded than another talent that would never have left the corporate headquarter environment (being oblivious to the reality of in-country operations). Broadening one's network can also extend one's career, facilitating access to roles in the future (Figure 84).

It is recommended that management integrate these considerations when engaging with global talent for individual offshoring contracts.

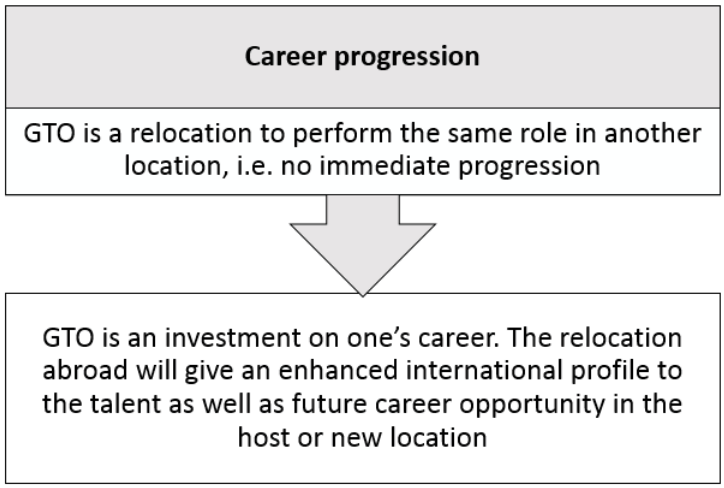

Figure 84: Recommendation to the senior management - career challenge

Having identified factors both positively and negatively influencing talent's decision to accept GTO, this research has helped **identify elements that are recommended to the company to maximize the acceptance of individual offshoring by global talent** (Table 47).

Recommendations
Provide personalized financial simulation to global talents so as to compare cost of living in host and home countries
Leverage in-country advantages/competition rather than only selecting a country
Tailor communication to each individual, this being jointly managed by the HR business partner and the direct line manager
Pay particular attention to the case of host country nationals
Consider adjustments of the local employee regulation (health…)
Add people-specific criteria to select the offshore location (primary focus on: tax system, unemployment rate, education offer, schooling cost, housing cost, health)

Table 47: Suggested practices for individual offshoring and managerial implications

It is recognized that all these practices do not entail the same level of ease of implementation.

For instance, leveraging in-country competition can be relatively easily embedded into the search for an offshore location. The tailored communication to individuals can be integrated into regular employee / line manager meetings.

On the other hand, providing personalized financial simulation to global talent in order to compare the cost of living in host and home country requires upfront investment (either an internal resource is given that task or it is outsourced). However, it is suggested that this would help to successfully implement individual offshoring (demonstrating a genuine interest for an individual's situation and overcoming potential biases on some offshore locations).

The adjustment of local employee regulations may be associated with additional costs as benefits may tend to continue to increase. However, such costs are likely to be limited in comparison to an unsuccessful implementation of individual offshoring.

3. Limitations and suggestions for further research

3.1. The limitations of this research

As is the case with all research, this study has several limitations.

For QCA4 (only), the analysis of macro-conditions analysis did not generate meaningful conclusions. Therefore, a logical next step could have been to apply QCA for the sub-conditions of QCA4 (four associated sub-conditions to the macro-conditions "benefits" and "political"; five sub-conditions for each "environment" and "economical"; six sub-conditions associated to "family"). However, it would have meant going beyond the maximum recommended number of conditions (five) (Ragin, 2014).

Indeed, the tool reports an error message when trying to generate the truth table. As Ragin's recommendation was to use a maximum of five variables, the tool does not allow to call for so many sub-conditions (Figure 85).

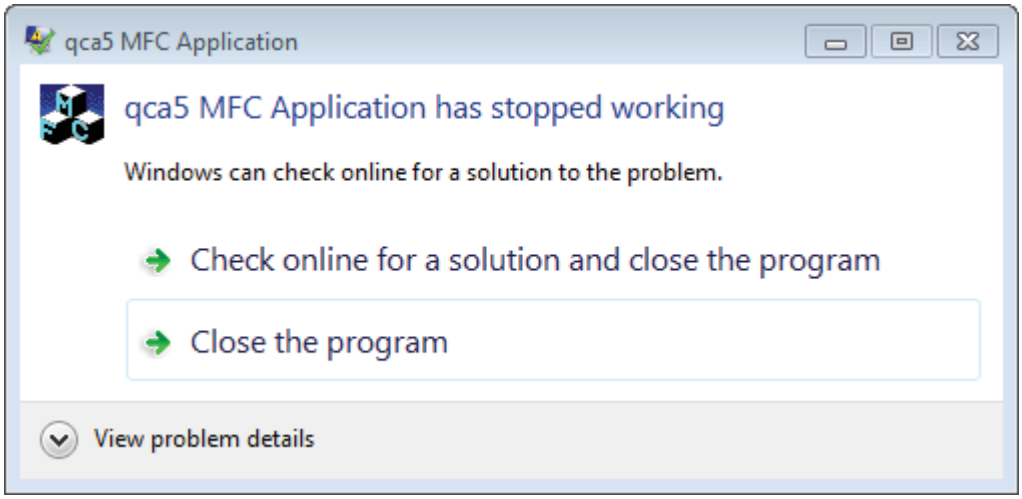

Figure 85: Error message

If dividing the questionnaire into four sub-QCAs allowed to partially mitigate this limitation, there might still be some finer nuances which have not been identified in this research.

Secondly, and linked to the first limitation, each QCA had to be analyzed independently of each other, preventing a whole cross-variable analysis.

Thirdly, due to all the changes among the senior management since the decision to implement GTO was made, access to former decision makers was complicated. A significant number of them had left or had been asked to leave the company. It is possible that those interviews would have added to the reasons why individual offshoring became appealing to the company.

Another limitation is the absence of gender or family situation (married/children). Whilst it is recognized that this additional information might have impacted the decision to accept relocating as GTO, it was felt that these variables would have added complexity to the model without necessarily delivering a significant contribution to answer the research question. However the gender data was collected during the structured interview and can be used in further research.

Finally, the researcher is an employee of the firm where the case study took place. By nature, this could be a limitation as results could have been impacted or freedom to operate limited. However, in this particular case, even though the management was aware of the research project, the first direct interaction took place in December 2016 when the structured interview was ready to be tested. As such, the direction of the research and orientation of the questions has in no way been influenced. Also, access to respondents of all levels (talent and senior management) was facilitated by this proximity. So as to ensure there would be no bias in selection of the respondents, the human resources department also kindly supported the selection by providing required data to ensure respondents would accurately represent the individual offshoring geographic footprint in the company. In addition, the results and recommendations of this research have been partially discussed for the first time in March 2018 i.e. well after the QCAs were finalized and results integrated. Longer discussions are scheduled for summer 2018, after this research will have been

concluded and submitted. As such, the author is confident that the results have not been impacted by the proximity between the researcher and the case studied.

3.2. Suggestions for further research

This research opens new questions that could be answered through new studies.

First, if this thesis was focusing on a specific company, further research could verify whether the criteria could be generalized, positively and negatively influencing global talent to accept individual offshoring. The recommendation formulated as a conclusion of this thesis could also be verified through a hypothetic-deductive research.

This particular case study was on a Swiss company. Further research could investigate whether the host location and associated culture could have an impact on the appetite for individual offshoring as well as on the selected offshore destinations (Vaccarini et al., 2017). Equally, in a context of globalization of job markets, in a particular location, workers originate from that particular country as well as foreigners. Further analysis could be conducted on how their appetite for individual offshoring might vary. Indeed, for migrant workers, it might be that they have targeted their current host country very carefully and are unwilling to change or, on the contrary, that they are rather flexible and willing to consider an alternative location.

Also related to personal elements, marital status could be a factor for further research. The literature emphasizes the challenges of the trailing spouse (Bruning and Cadigan, 2014). Further research could investigate how much weight the spousal situation bears in the decision to accept individual offshoring as, in that particular expatriation type, the relocation is permanent and may or may not allow the spouse to sustainably develop his/her career in the host country (compared to IA which is a temporary move).

Moreover, it could be interesting to understand whether the number of years of service in a company has an influence on the decision to accept GTO. Indeed, research shows that the longer in a company, the more difficult it becomes to accept to change employer (Carnahan and Somaya, 2015).

Similarly, it could be that the hierarchical level in the company orients a decision on GTO. Being closer to the decision making, it could be that those of a higher work level better understand the reasoning and motives behind GTO and would be therefore potentially more open minded toward this new form of expatriation, perceiving less of a breach of the psychological contract (Coyle-Shapiro and Shore, 2007).

Another element that could be further researched is whether the criteria identified in this research would be similar if individual offshoring would take place within national borders (national borders were used to define offshoring). This particular case study targeted global relocation, however companies could relocate activities within the same country (so as to mitigate cost, for logistics purposes, access to market…). Talented incumbents may still not be mobile (proximity to family was not the most important factor for declining GTO). This further research could then investigate factors positively and negatively impacting a decision to accept in-country talent relocation.

The literature review demonstrates that companies can leverage outsourcing and offshoring to optimize their business. This research only covered the offshoring delivery model. Further research could investigate whether, and if so, how, companies may wish to retain talented employees in their current roles while outsourcing the function (knowledge transfer, quality of delivery despite the implementation of an alternative service delivery model…).

Finally, it would be interesting to understand how location marketing plays a role in the decision to accept GTO as well as the distance to home country (near- vs. farshoring).

Conclusion Chapter 3:

From a theoretical perspective, this research used QCA in Human Resources for the first time. It also identifies individual offshoring as an additional and new form of expatriation.

Moreover, and from an empirical perspective, this research has allowed an understanding of why GTO might answer current needs from companies for greater cultural awareness within their workforces with the expected outcome of a smoother internal and external collaboration (Doherty and Dickmann, 2012). It also helped understand how to continue – if not even broaden – talent development internationally.

Recommendations to the company's management have been formulated both in terms of selection of the offshoring location (tax, health, unemployment, education, schooling, housing) and retention strategy in case of GTO (communication strategy, employment regulation, financial simulation).

Finally, this study's limitations have been discussed and possibilities for additional future studies have been offered.

Key learning points of the chapter
• This research identified a new form of expatriation (individual offshoring) and contributed to the existing literature on RBV, talent management, psychological contract and organizational offshoring • QCA methodology was used for the first time in the field of Human Resources • This research provides support to companies in selecting the right host location. It also provides elements to integrate into the firm's internal strategy so as to maximize talent retention

Conclusion Part 2

The key trigger for the case study company to initiate GTO was the economic context with a CHF exchange rate plunging against USD (reporting currency of the company), this being exacerbated by a productivity challenge and wage inflation.

The immediate impact of offshoring was to reduce not only wages but also associated costs (IT, office size and costs,…) and a lower exposure to CHF.

Given the kind of roles to be offshored (white collar), a low cost country was not advisable (except for IT) but rather developed economies such as the UK.

In APAC and in the Americas, as the number of impacted roles was lower, existing offices in India, Australia and Uruguay were leveraged.

However senior management wanted to retain as much talent as possible while relocating.

Senior management expected the absence, or a particularly limited number of international assignments to contribute to influencing global talent to consider GTO as a way to enhance their career.

The 30 minute structured interview with 30 global talent, followed by four QCA questionnaires allowed the identification of factors positively and negatively influencing global talent's decision to accept GTO.

Later, the integration of the outcomes from the one-hour semi-structured interviews with three senior executives made it apparent that there was a significant mismatch between senior executives' expectations and talent' responses (gaps in answers for each of the four QCAs).

By identifying both individuals' needs and expectations from the senior management, it was possible to develop recommendations in order to maximize acceptance of GTO by global talent.

In today's globalized economy, international exposure becomes a "must" for global talent to continue to evolve their careers (Baruch et al., 2013). As such, GTO allows the international development of talent at a lower cost with the potential side effect to extend this new form of expatriation to a larger employee base or to maintain this kind of developmental expatriation even through times of economic constraints.

For those individuals, it can translate into a career acceleration as GTO develops a competitive advantage: global business acumen.

For the company, it allows maximization of talent retention while offshoring activities to a new location.

Key points – Part 2
• This research, and to our knowledge so far, is the first QCA applied to Human Resources
• Individual offshoring triggers the emergence of a new psychological contract between the company and its employees
• Individual offshoring emerges as an alternative form of expatriation, bridging international assignment and self-initiated expatriation
• GTO is a lower cost expatriation which can be maintained in times of economic turmoil and / or potentially be extended to a larger employee population as a mean to develop global talent
• GTO can be used as a lever for talent management
• A series of recommendations are formulated to the management so as to maximize retention of talent pre-GTO (personalized financial simulation, tailored communication plan with the support of HR, separate cases of nationals from host country, adjust employee regulation, selection of offshore location based on GTO-impactful criteria)

Thesis conclusion

Companies can manage their value chain creation through two main drivers: service model (in- vs. outsourcing) and geographical distance (offshoring: near or farshoring). Those two concepts are not exclusive even though the focus of this research was offshoring (Couto et al., 2006).

As Dossani and Kenney (2007) stated, offshoring, which was the focus of this work, has evolved from a "*risky strategy to a routine business decision*" (p.779) which justified the interest in this topic.

Moreover, if traditionally the focus was more on organizational offshoring, the impact on individuals now receives an ever-growing interest.

Offshoring part of the company's value chain also now emerges with an attempt to retain incumbent global talent: it is Global Talent Offshoring (GTO), a new form of expatriation defined as the relocation of global talent to perform the same job under local contract without further benefits.

This has started to be investigated by academics with the notion of insourcing introduced by Baruch et al. (2013). However, no thorough research on individual offshoring per se had been conducted to date.

<u>Individual offshoring, a new form of expatriation bridging international assignment and self-initiated expatriation:</u>

Individual offshoring emerges as a new form of organizational-initiated expatriation (OIE) which bridges SIE and IA. The main locations (developed economies) and key objectives (from a company perspective) are largely overlapping between individual offshoring and IA (Dickmann and Baruch, 2011).

However, while the firm takes the initiative, details of the contract are more similar to SIE (permanent relocation, no support to the family, no financial incentive).

In reality, the failure of international assignments to retain talent and a growing international pressure on costs, leave no choice to companies but to dramatically reconsider how expatriation can develop talent globally in a different but still sustainable way (Doherty and Dickmann, 2012).

A breach of the psychological contract for white collar workers:

This new form of expatriation resonates as a breach of the psychological contract. If talent no longer expect to remain in the same company for their entire career, there was still an expectation that white collar activities associated with higher degrees (Bachelor, Master, PhD) would protect their jobs from moving abroad.

In reality, white collar activities are increasingly offshored (facilitated by the development of new technologies) while some blue collar jobs now require relocating back to the home country (due to the need for face to face interaction) (Kinkel and Maloca, 2009).

Advantages of individual offshoring for company and individual:

In a globalized economy, international exposure becomes a "must" for global talent to continue to evolve their career.

As such, GTO allows international development of talent at a lower cost with the potential side effect to extend this new form of expatriation to a larger employee base or/and to maintain this kind of developmental expatriation even through times of economic constraints.

For the individual, it can translate into career acceleration as GTO develops competitive advantages: global business acumen and connections, smoother ways of working etc.

For the company, it promotes retention of its talent and smoother internal and external collaboration while offshoring activities to a new location.

The case study:

This thesis was a case study of a Swiss based company offshoring some of its global talent to lower cost locations (nearshoring to the UK from Switzerland, to Uruguay from Brazil, to India from Singapore or farshoring to Hungary from Switzerland, to Uruguay from the US or to Australia from Singapore).

The purpose was to understand what factors talent will consider in accepting or rejecting a relocation to a lower cost location under a local contract.

The objective was to contribute to talent retention while offshoring activities to lower cost countries (enhanced sustainability in company's talent management).

The following research question has been answered:

What factors influence global talent to accept individual offshoring?

Significant mismatches between senior management and global talent answers have been identified. The health system in the host country and family situation were overestimated while some other factors were underestimated.

The overall financial offer (including economic and social benefits), career opportunity, increased international exposure and also political and environmental elements score high for talent to accept GTO.

As a result of this research, six factors were identified as contributing positively to accepting GTO (Table 48): economic environment (30 occurrences), social benefits in host country (30 occurrences)[98], financial offer (26 occurrences), international environment (24 occurrences), family

[98] See annexes for more details, Table 61

situation (23 occurrences) and career opportunity (23 occurrences)[99].

Eight factors negatively impact the decision to accept GTO (Table 48), namely political environment (28 occurrences), economic factors (25 occurrences), environment factors (23 occurrences), social benefits in host country in comparison to home country (20 occurrences)[100], family situation (15 occurrences), health system in host country in comparison to home country (12 occurrences), poor career opportunity in host country (7 occurrences) and international environment (4 occurrences)[101].

Factors impacting positively	Factors impacting negatively
Economic environment	Political environment
Social benefits in host country	Economic factors
Financial offer	Environment factors
International environment	Social benefits in host country in comparison to home country
Family situation	Family situation
Career opportunity	Health system in host country in comparison to home country
	Poor career opportunity in host country
	International environment

Table 48: Factors impacting the decision to accept GTO

From this research, GTO can be leveraged as a new form of expatriation, being reinforced by the failure of international assignments (high cost with low return on investment; Lewis, 2009). Individual offshoring appears to be a lower cost option, allowing the development of a broader pool of employees and/or a sustained talent development even in times of economic downturn (as it remains relatively low cost). This new form of expatriation expands beyond the traditional development goal of international assignment (Dickmann and Baruch, 2011).

[99] See annexes for more details, Table 59
[100] See annexes for more details, Table 62
[101] See annexes for more details, Table 60

Company's expectation of individual offshoring:

Greater international awareness by talent is an asset in our globalized economies. It is expected to allow smoother collaboration across boundaries (as understanding of one another's culture is greater) within the company as with external partners, positively impacting the firm's Profit and Loss (higher sales, lower internal administrative/coordination costs).

Also, GTO contributes to setting higher standards for future leaders. With a facilitated access to the international environment, companies increasingly expect employees with global profiles to fill strategic roles, bringing new (and more efficient) ways of working, facilitating a more productive cross cultural collaboration.

However, to maximize the success of GTO, firms must also consider very carefully criteria to select the offshore location.

Criteria to select the right location for individual offshoring:

Over and above more standard criteria such as the corporate tax burden, overall employee cost or access to talent pool in the host country, other, and more people-centric criteria need to be integrated in the selection of the host location so as to maximize the retention of global talent when offshoring their role.

As such, the following criteria should be considered when selecting the offshore location (organizational offshoring): tax system for employee, local unemployment rate, education offer, cost of schooling, cost of housing and health regulation.

Recommendations to management to successfully implement individual offshoring:

Finally, once the location is selected considering the above, recommendations are made to the senior management to maximize acceptance of GTO (retention purposes):

- Emphasize an enhanced international exposure;
- Differentiate communication for host country nationals;
- Provide financial simulation to appreciate one's personal cost of living in the host country (including overall social benefits);
- Appreciate need to review local employee regulations in host country (health support…).

As the economic context is not improving for that particular Swiss company (higher regulation, greater number of mergers), appetite for individual offshoring, and GTO more particularly, will probably increase.

In that perspective, having reached a deeper understanding of factors at stake on the part of talent to accept individual offshoring will allow the firm to better tailor its decisions (selection of offshore location, support system for employee…).

Limitations and suggested further research:

Despite both the theoretical and empirical added value of this research, some limitations have still been encountered. The main one is the inability to delve further into each sub-variable (QCA limitation).

These limitations could be researched separately now that the main variables have been identified.

Another opportunity is to validate, through a quantitative approach, the above mentioned recommendations to senior management or to research the impact of the offshore location on the decision to accept GTO.

Résumé en français

Les compagnies recherchent des employés hautement qualifiés tout en voulant continuer à optimiser leurs coûts (Lewin et Peeters, 2006). A cette fin, beaucoup d'entreprises réorganisent leurs activités soit en délocalisant (déplacement géographique d'une partie des activités d'une entreprise alors que toutes les entités restent entièrement détenues par la compagnie ; Gooris et Peeters, 2014, Hutzschenreuter, Lewin and Ressler, 2011, Lewin, Massini et Peeters, 2009, Manning, 2013) soit en sous-traitant (externalisation) certaines activités (Couto et al. 2006). Les deux peuvent parfois être menés conjointement (Mudambi et Venzin, 2010).

Ce concept a été étudié presque exclusivement d'un point de vue organisationnel (Bunyaratavej, Hahn et Doh, 2007, Couto, Mani, Lewin et Peeters, 2006, Farrell, 2005, Jennex et Adelakun, 2003, Mahroum, 2000, Salt, 1988, Stack and Downing, 2005). Cette recherche se focalise sur l'aspect individuel.

De la délocalisation organisationnelle à la délocalisation de l'individu :

Traditionnellement, la délocalisation organisationnelle (relocalisation d'une partie de la chaîne de valeur, Couto et al., 2006) visait des emplois à faible valeur ajoutée et aux processus très standardisés (Mudambi et Venzin, 2010). Cependant, la délocalisation des activités des « cols bleus » n'a pas apporté tous les résultats escomptés. Ceci est principalement dû à une interaction professionnelle moins efficiente – elle-même résultant d'une distance géographique accrue et de l'absence de discussions en personne (face à face) entre les parties intéressées (Lewin et Peeters, 2006).

A l'opposé, avec le développement de nouvelles technologies (informatique, visioconférence, facilités pour voyager ...), délocaliser des activités de cols blancs est devenue plus aisé (Jensen, 2009). De ce fait, non seulement des fonctions support mais aussi des activités stratégiques (telles que la recherche et le développement) sont maintenant délocalisées (Hutzschenreuter, Lewin and Ressler, 2011).

Comme l'ont analysé Dossani et Kenney (2007), la délocalisation est devenue «*une décision commerciale courante»*[102] (p.779).

Son impact sur les individus suscite un intérêt croissant.

Les entreprises essaient dorénavant de conserver certains des talents[103] globaux[104] impactés par la relocalisation: il s'agit du Global Talent Offshoring (GTO), une nouvelle forme d'expatriation définie comme la délocalisation de certains talents globaux pour effectuer le même travail sous contrat local dans un autre pays.

Cette tendance à délocaliser l'individu en même temps que l'activité a commencé à être étudiée par des chercheurs (notion d'internalisation introduite par Baruch et al., 2013). Cependant, aucune recherche approfondie sur la délocalisation de l'individu[105] en tant que telle n'avait été menée à ce jour.

<u>Les différentes formes expatriation – un point de départ:</u>

Deux types d'expatriation (l'expatriation étant définie ici comme l'action de quitter son pays d'origine) sont identifiables dans la littérature:

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[102] "Risky strategy to a routine business décision", Dossani and Kenney (2007), p.779

[103] Le talent étant définis comme un employé performant et à fort potentiel, exerçant une activité de cols blanc

[104] Les talents globaux étant définis comme des talents dont la carrière s'étend au-delà des frontières nationales

[105] La délocalisation de l'individu est définie comme le déplacement de l'individu pour suivre son travail sous contrat local et sans autre avantage

- D'un côté, l'expatriation à l'initiative de l'organisation: organisation-initiated-expatriation (OIE, c'est-à-dire une expatriation classique résultant d'une mission internationale : changement de rôle, déménagement de l'employé et de sa famille). La plupart du temps, ces missions sont considérées comme des transferts internationaux temporaires, avec l'objectif de développer l'employé en vue de positions stratégiques futures (Dickmann et Baruch, 2011). Ce type de contrat comprend également une prise en charge logistique et financière complète de l'employé et de sa famille (Dickmann and Baruch, 2011) ;
- De l'autre côté, l'expatriation à l'initiative des individus eux-mêmes, dite auto-initiée (self-initiated expatriation, SIE) (Peiperl, Levy, et Sorell, 2014). Cette expatriation auto-initiée désigne les personnes qui déménagent à l'étranger sans le soutien de leur entreprise. Souvent, ils déménagent d'abord et cherchent ensuite des opportunités professionnelles dans le pays d'accueil (Peiperl, Levy et Sorell, 2014).

L'OIE est une expatriation le plus souvent orientée vers la carrière tandis que le SIE résulte davantage d'un choix personnel (Howe-Walsh et Schyns, 2010).

<u>La délocalisation de l'individu comme nouvelle forme d'expatriation:</u>

Les employés – et les talents plus particulièrement – sont de plus en plus à la recherche d'opportunités professionnelles à l'étranger, générant ainsi une fuite des cerveaux (Baruch, Budhwar and Khatri, 2007a). De ce point de vue, la délocalisation de l'individu offre des opportunités à l'expatriation pour l'employé (expérience internationale) mais aussi pour l'entreprise (limiter la perte des connaissances et des talents).

L'une des principales caractéristiques de la délocalisation de l'individu est d'effectuer exactement le même travail dans le pays de destination que dans le pays d'origine. La rémunération est alignée avec les pratiques du pays d'accueil (ce qui peut résulter en une baisse de salaire).

De plus, la délocalisation de l'individu n'offre aucune garantie de retour vers le pays d'origine. La famille, considérée comme un sujet particulièrement sensible dans la littérature (Andresen 2014), n'est pas prise en compte (par exemple, financement de la scolarité des enfants ou aides spécifiques au conjoint, comme c'est le cas pour la plupart des missions internationales ; Andresen, 2014, Davoine et al., 2013, Dickmann et Baruch, 2011). En outre, les à-côtés sont généralement moins attrayants (par exemple, assurance-maladie et fonds de pension moins généreux, absence de cours de langue ou de protection contre les fluctuations du taux de change, etc.) (Al Ariss et Crowley-Henry, 2013).

Jusqu'à présent, l'expérience à l'international pouvait être acquise par les talents grâce à des missions internationales (initiées par l'entreprise) ou grâce à une expatriation auto-initiée (Doherty, Dickmann and Mills, 2011). Cependant, au regard du coût total élevé et au retour sur investissement limité des missions internationales (Barmeyer et Davoine, 2012), celles-ci perdent en intérêt pour les compagnies.

L'expatriation auto-initiée n'étant pas maitrisable par l'entreprise (McNulty and Selmer, 2017), elle ne peut être une option pour retenir les talents globaux dans l'entreprise en cas de délocalisation d'activités à l'étranger.

Une étude poussée de la littérature a permis d'identifier des similarités entre la délocalisation de l'individu et les missions internationales. Les destinations et les objectifs organisationnels

de ces deux formes d’expatriation (McNulty et Brewster, 2017) sont proches, si ce n’est parfois identique. Cependant, alors même que l'entreprise est à l'initiative, les éléments constitutifs du contrat de travail sont plus proche d’une expatriation auto-initiée (la relocalisation est permanente, absence de mécanisme de soutien pour la famille, absence d’incitation financière au départ).

La délocalisation de l’individu apparaît donc comme une nouvelle forme d'expatriation initiée par l'organisation qui lie SIE et mission internationale (Table 49).

	Mission internationale	Expatriation auto-initiée	Délocalisation de l'individu
Source	Howe-Walsh and Schyns, 2010, Peterson, Napier and Shim, 1996 PricewaterhouseCooper, 2005	Ariss, Sidani and D'armagnac, 2014; Al Ariss, Cascio and Paauwe, 2014	Cette thèse
Initiative	Compagnie	Individu	Compagnie
Préparation au départ (culture, langue)	Compagnie	Individu	Compagnie
Durée de l'expatriation	Limitée	Illimitée	Illimitée
Contrat de travail (existant avant l'expatriation)	Oui	Oui ou non	Oui
Compensation financière au départ	Oui	Non	Non
Accompagnement de la famille (école, formation pour le conjoint, maison)	Oui	Non	Non
Objectifs	Développer des compétences managériales / expérience managériale interculturelle	Recherche d'aventure / connaitre d'autres cultures	Développer des compétences managériales / expérience managériale interculturelle
	Développer des compétences techniques et fonctionnelles	S'échapper	Développer des compétences techniques et fonctionnelles
	Développer sa carrière	Maximiser son pouvoir d'achat	Développer sa carrière
	Développer une compréhension globale de l'entreprise	Développer sa carrière	Développer une compréhension globale de l'entreprise
	Développer des relations commerciales locales		Développer des relations commerciales locales
	Transférer des compétences		
	Transférer la culture d'entreprise		
Rétention des individus	Départ important des talents dans les années suivant le retour – faible rétention (Sparrow et al. 2004; Stahl et Cerdin, 2004)	Risque: • Comportement aventurier • Population jeune (Baruch et al., 2013)	La délocalisation est définitive. Faible taux de départ après la délocalisation
	Acculturation limitée dans le pays d'accueil (Yurkiewicz and Rosen, 1995)	Forte rétention dans le pays d'accueil (Howe-Walsh and Schyns, 2010)	Population moins jeune (car déjà développée en tant que talent global) (Baruch et al., 2013)
		Bonne intégration culturelle dans le pays d'accueil (Baruch et al., 2013)	
Location	BRIC	1/6th dans des économies périphériques	Dans les pays d'accueil de la délocalisation organisationnelle
	1/3rd dans des économies périphériques	Données limitées	Principalement dans des pays développés
	Principalement dans des économies développées		Chevauchement important avec les missions internationales

Table 49: Comparaison entre délocalisation de l'individu, mission internationale en entreprise et expatriation auto-initiée[106]

[106] Traduction des tableaux 3 à 6

La délocalisation est une stratégie organisationnelle d'optimisation des activités. Elle est rarement associée à la gestion des personnes. Cependant, la littérature met en évidence une évolution récente de ce concept organisationnel vers un concept plus focalisé sur l'humain (Farrell et Laboissière, 2005; et al., 2009, Massini, Perm-Ajchariyawong et Lewin, 2010).

Talents globaux et contrat psychologique:

La délocalisation revêt un impact humain fort du fait de la perte d'emploi qu'elle peut engendrer (Coyle-Shapiro and Shore 2007). De ce fait, la délocalisation modifie le contrat psychologique entre employé et employeur, ceci étant aggravé par la proposition de délocaliser le talent sous contrat local (Arthur and Rousseau, 1998).

En effet, jusqu'alors la formation et les diplômes étaient perçus comme protégeant les talents contre la délocalisation de leur travail (Contractor and Mudambi 2008). Avec le Global Talent Offshoring, ce n'est plus le cas. Or, ces talents ont une attractivité forte sur le marché du travail. Une potentielle démission de leur part demeure un risque important pour l'entreprise (Ulrich, 2015).

Les talents adoptent de plus en plus une attitude consumériste à l'égard de leur employeur ce qui se traduit par des changements de compagnie beaucoup plus fréquents. En parallèle et pour optimiser leur chaîne de valeur (externalisation, délocalisation), les entreprises ne garantissent pas de travail à vie aux salariés (Rousseau, 2001).

Ces deux éléments sont constitutifs d'un nouveau contrat psychologique : une plus grande précarité du marché du travail et des employés plus volatiles (Lochab and Mor, 2013). Ceci

est exacerbé par une conjoncture économique plus complexe. Les diplômes ne protègent plus les talents contre le chômage, encourageant ceux-ci à changer d'employeur en cas de déséquilibre perçu entre ce qu'ils donnent et reçoivent de leur compagnie.

La relation de travail devient un attachement conditionnel entre l'employé et l'employeur (Baruch et al., 2013; Peiperl et al., 2014). D'autres éléments – plus subjectifs tels que la contribution sociale de son travail, le sentiment d'accomplissement personnel ...) – revêtent une importance grandissante pour l'employé (Baruch 2004). Ceci est d'autant plus vrai pour les talents globaux dont la mobilité géographique ouvre de nouvelles opportunités (Iles, 2013).

Talents globaux et carrière :

Les talents sont un groupe d'employés tout particulièrement attrayants pour les entreprises dans la mesure où ils permettent de soutenir ou d'accélérer durablement la croissance de la compagnie (Dries, 2013). Par conséquent, il apparait à première vue surprenant que les entreprises prennent le risque de perdre ces individus clés en leur offrant un contrat de délocalisation. En réalité, l'échec des missions internationales à retenir les talents, associée à une pression croissante sur les coûts (Al Ariss et Crowley-Henry, 2013) laisse peu de choix aux entreprises qui doivent reconsidérer leur gestion globale des talents (Crowley-Henry, O' Connor and Al Ariss, 2016).

Du point de vue des employés, les opportunités de mission internationale (associé à un certain nombre d'autres avantages pour l'employé ou sa famille) diminuent (Dickmann, 2015).

Par conséquent, pour développer un profil international et accroitre leur avantage concurrentiel sur le marché de l'emploi, les talents doivent donc s'ouvrir à d'autres contrats d'expatriation. La délocalisation de l'individu apparait alors comme une potentielle option. Cela est cependant associé à une perte financière potentielle à court terme (si le salaire local est moindre dans le pays de destination). La perspective d'une accélération de carrière à moyen terme peut néanmoins motiver les talents à accepter un contrat de GTO.

A ce titre, la délocalisation de l'individu peut apparaître comme un moyen moins coûteux de retenir les individus que l'entreprise cherche à développer à l'international (talents globaux).

Les missions internationales demeurent très coûteuses (Doherty et Dickmann 2012) et échouent souvent à atteindre leurs objectifs de rétention des talents (Doherty and Dickmann 2012). L'envoi de collaborateurs à l'étranger, même en contrat local, reste un moyen pour les entreprises d'investir dans le développement de leurs collaborateurs, en privilégiant l'exposition internationale et multiculturelle (Point et Dickmann, 2012).

La mondialisation des économies (donc du marchés du travail pour les talents) exacerbe cette tension déjà sous-jacente (Inkson, 2008 ; Dries, 2013 ; Arthur and Rousseau, 1998) rendant la rétention des talents d'autant plus critique pour l'entreprise.

Resource-based view – un cadre théorique :

D'un point de vue théorique, le Global Talent Offshoring est ancré dans le capital organisationnel de la RBV[107] (Kor and Mahoney, 2000). En effet, la délocalisation de l'individu ne peut exister qu'à la suite d'une délocalisation organisationnelle. Il est donc

[107] Resource-based view

nécessaire de comprendre les rouages de cette dernière.

Le capital humain (RBV) est également directement lié au cadre théorique de cette recherche à travers deux théories clés: le nouveau contrat psychologique et les carrières globales. Ce dernier est plus particulièrement focalisé les types d'expatriation ainsi que la gestion et rétention des talents (Figure 86).

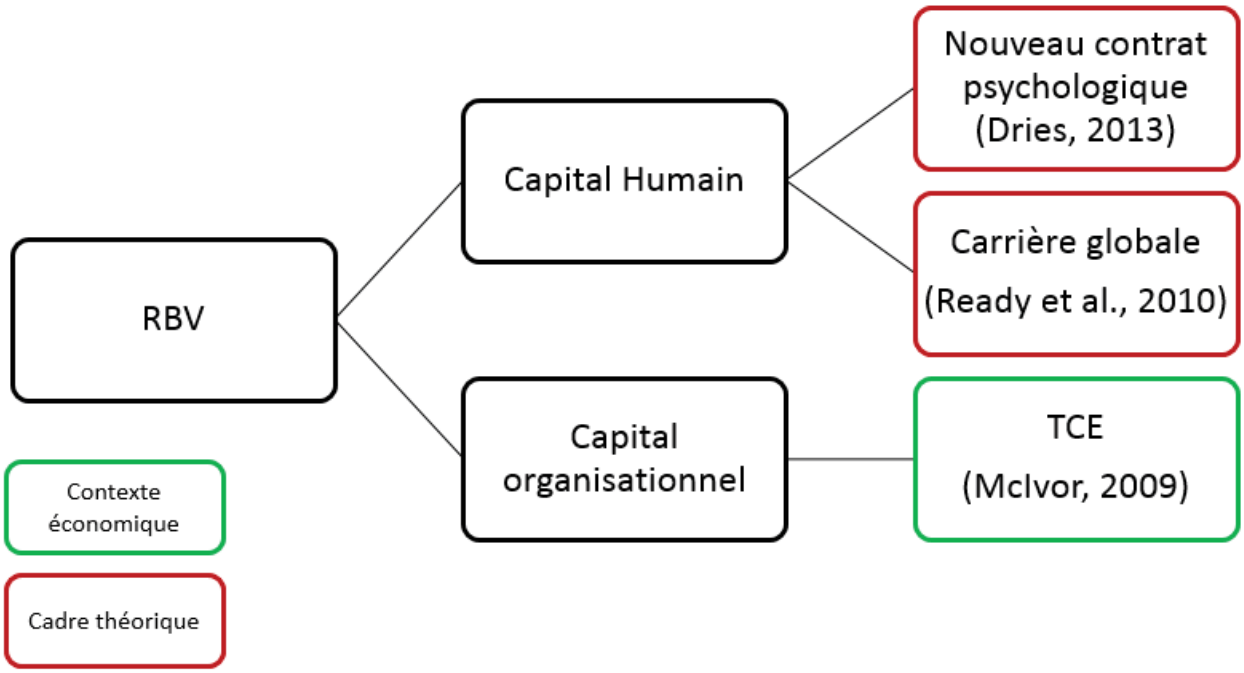

Figure 86: Cadre théorique de cette recherche

<u>Le cas d'étude:</u>

Beaucoup de publications analysent les motivations de l'entreprise à délocaliser une partie de ses activités. En ce qui concerne la délocalisation de l'individu, en revanche, et à notre connaissance aucun travail académique n'a été publié à ce jour.

Cette étude de cas vise plus particulièrement les talents mondiaux d'une entreprise

multinationale basée en Suisse qui a eu recourt à la délocalisation de l'individu (Global Talent Offshoring).

Ces délocalisations ont eu lieu dans plusieurs régions, à savoir :

- De la Suisse vers le Royaume-Uni et la Hongrie;
- De Singapour vers l'Inde et l'Australie;
- Vers l'Uruguay depuis les États-Unis et le Brésil.

Dans chacun des cas, la compagnie a essayé de maximiser la rétention des talents globaux tout en délocalisant certaines activités.

Ont participé à cette recherche des employés identifiés comme talents globaux (30 personnes) ainsi que des cadres exécutifs impliqués dans la décision de délocaliser activités et individus vers des pays à coût plus bas (trois personnes).

La question de recherche fut la suivante:

Quels facteurs influencent les talents globaux à accepter une délocalisation de l'individu?

Pour y répondre, une méthode de recherche mixte[108] a été utilisée, à savoir :

- L'utilisation d'une méthodologie QCA[109] (utilisant une méthodologie quantitative appliquée à une étude qualitative) ;
- Un recours aux interviews (structurées et semi-structurées) ainsi qu'aux questionnaires.

Pour commencer, un certain nombre de critères ont été extraits de la littérature existante sur la délocalisation et sur les missions internationales en entreprise [110] (2015-2016).

Par ailleurs, un entretien de 30 minutes avec chacun des trente talents globaux a eu lieu afin de tester ces critères et d'en identifier potentiellement de nouveaux (Janvier 2017). Cela a permis de définir les deux modèles théoriques de cette recherche (Figure 87 et Figure 88).

[108] Johnson and Gray, 2010
[109] Ragin, 2014
[110] Dickmann et al., 2008

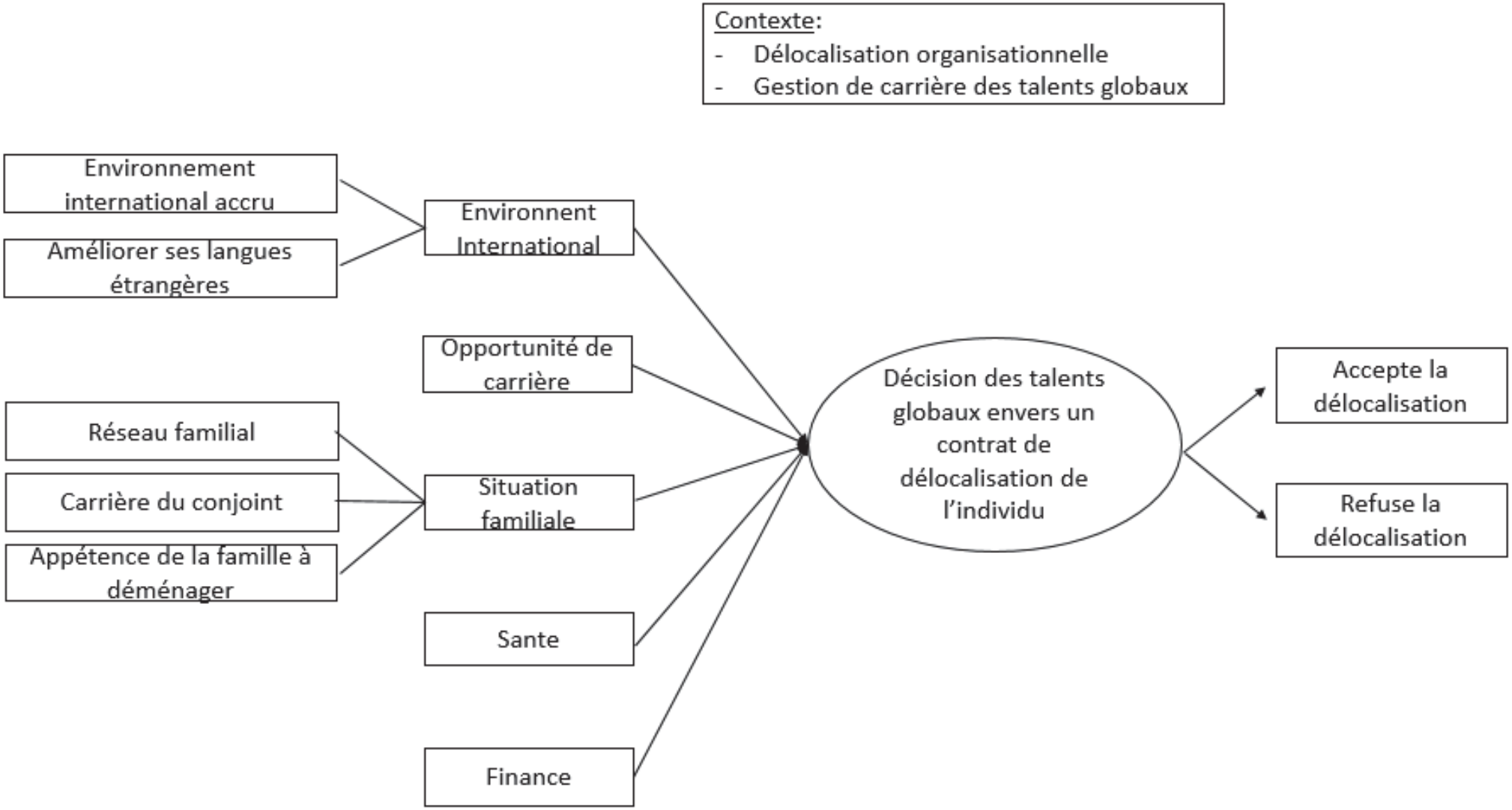

Figure 87: Modèle théorique basé sur les critères de Dickmann et al. (2008)

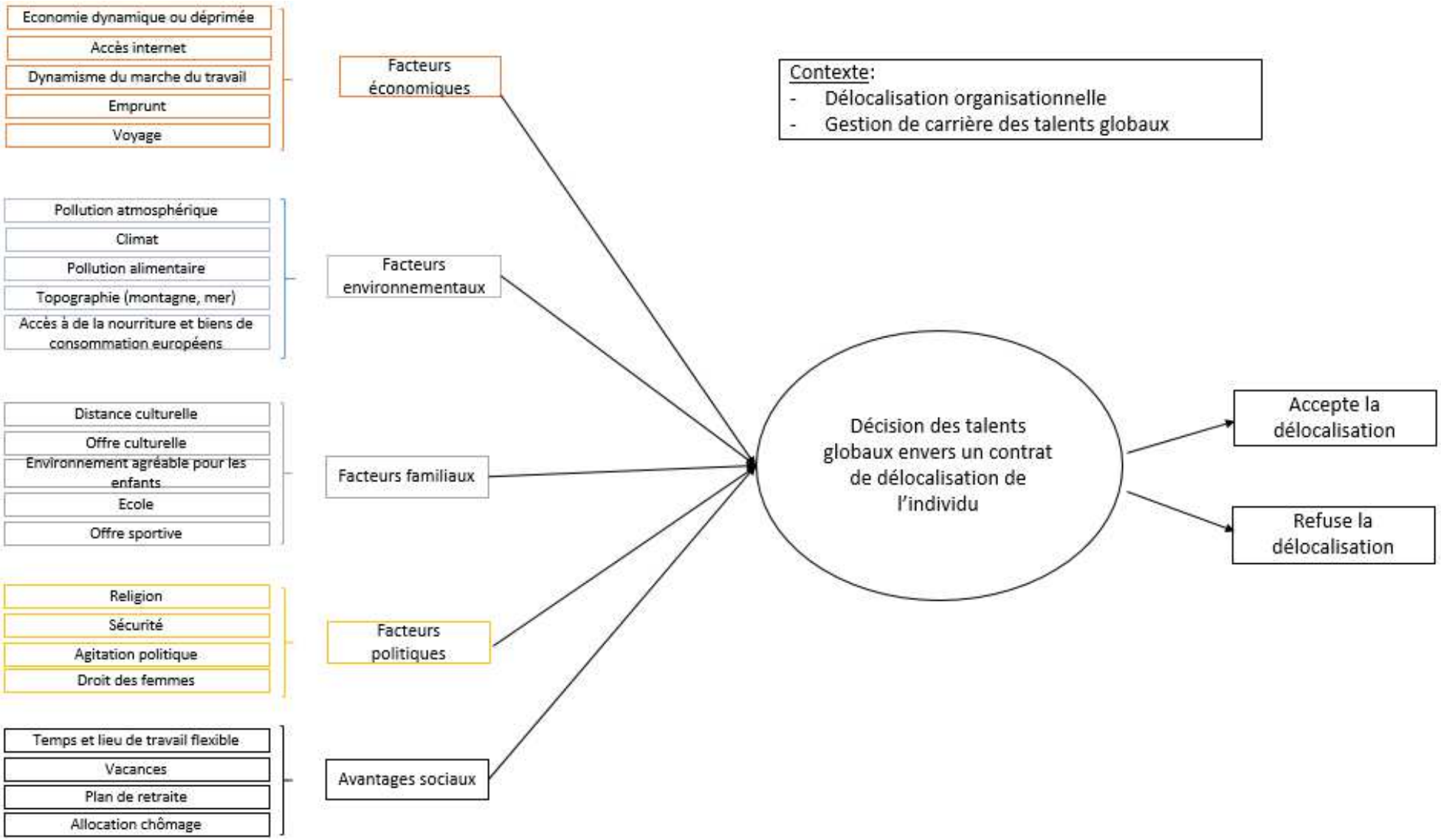

Figure 88: Modèle théorique basé sur les nouveaux critères identifiés

En outre, environ une heure d'interview a été organisée avec des exécutifs de cette entreprise (Aout 2017). L'objectif était de comprendre les motivations et attentes de l'équipe dirigeante (Figure 89).

Afin d'identifier tout écart entre les motivations des talents globaux pour accepter ou refuser un GTO et les attentes du management, ces derniers ont répondu aux même questionnaires (Mars 2017).

Ces questionnaires étaient au nombre de quatre :

- Les facteurs identifiés dans la littérature influençant positivement une décision de GTO ;
- Les facteurs identifiés dans la littérature influençant négativement une décision de GTO ;
- Les facteurs extraits de la première interview avec les trente talents globaux (30 minutes) influençant positivement une décision de GTO ;
- Les facteurs extraits de la première interview avec les trente talents globaux (30 minutes) influençant négativement une décision de GTO.

Tout d'abord, les critères identifiés dans la littérature (Dickmann et al. 2008) ont été corroborés par les réponses des talents globaux lors des interviews de 30 minutes menés en Janvier 2017.

Par ailleurs, un grand nombre d'autres critères ont également été identifiés si bien qu'il fut nécessaire de les grouper en macro-conditions (cinq macro-conditions pour les deux QCAs liés à Dickmann et al. (2008) ainsi que cinq macro-conditions pour les facteurs extraits des trente interviews de 30 minutes avec les talents globaux) (Table 50).

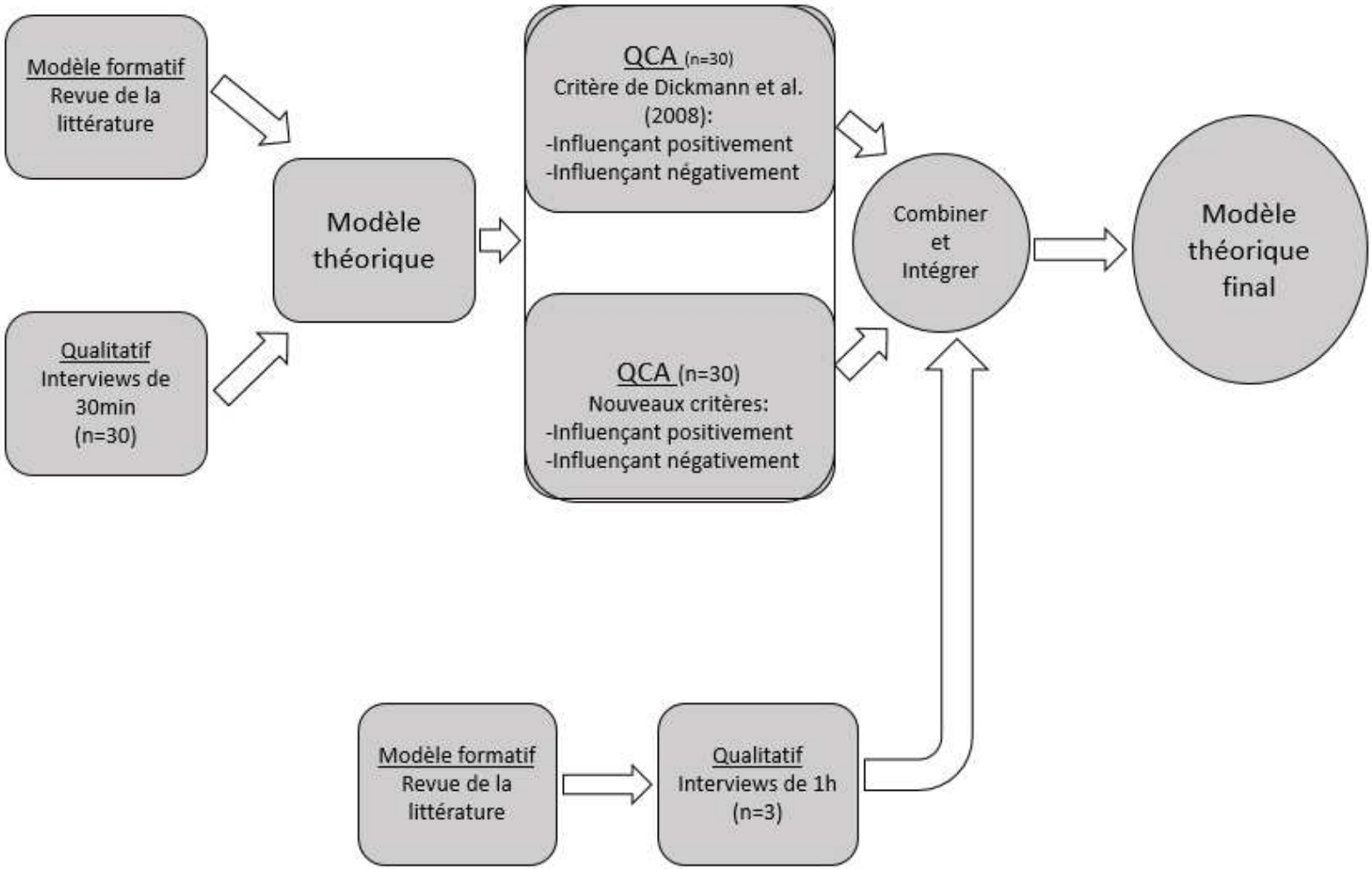

Figure 89: Design de la recherche

	Critère	Codification dans fsQCA [111]
Dickmann and al. (2008)	Opportunités de carrière futures	career
	Environnement international	intenv
	Environnement international accru	
	Améliorer ses langues étrangères	
	Situation familiale	famsitua
	Appétence de la famille à déménager	
	Carrière du conjoint	
	Réseau familial	
	Système de santé aux standards supérieurs ou équivalents dans le pays d'accueil	health
	Situation financière personnelle dans le pays d'accueil (impôts…)	financial
30 minutes d'interview qualitative structurée avec 30 participants	**Facteurs économiques**	economic
	Economie dynamique ou déprimée	
	Accès internet	
	Dynamisme du marché du travail	
	Emprunt	
	Voyage	
	Facteurs environnementaux	environment
	Pollution atmosphérique	
	Climat	
	Pollution alimentaire	
	Topographie (montagne, mer)	
	Accès à de la nourriture et biens de consommation européens	
	Facteurs familiaux	family
	Distance culturelle	
	Offre culturelle	
	Environnement agréable pour les enfants	
	Ecole	
	Offre sportive	
	Facteurs politiques	
	Religion	political
	Sécurité	
	Agitation politique	
	Droit des femmes	
	Avantages sociaux	
	Temps et lieu de travail flexible	benefits
	Vacances	
	Plan de retraite	
	Allocation chômage	

Table 50: Macro-conditions, sous-conditions et codification QCA

[111] Name of the software developed by Ragin to conduct QCA analysis

Les résultats:

Pour commencer, nous avons identifiés un certain nombre d'écarts entre les attentes des cadres exécutifs et les réponses fournies par les talents globaux en ce qui concerne les facteurs influençant positivement et négativement la décision d'accepter un contrat de GTO (Figure 90).

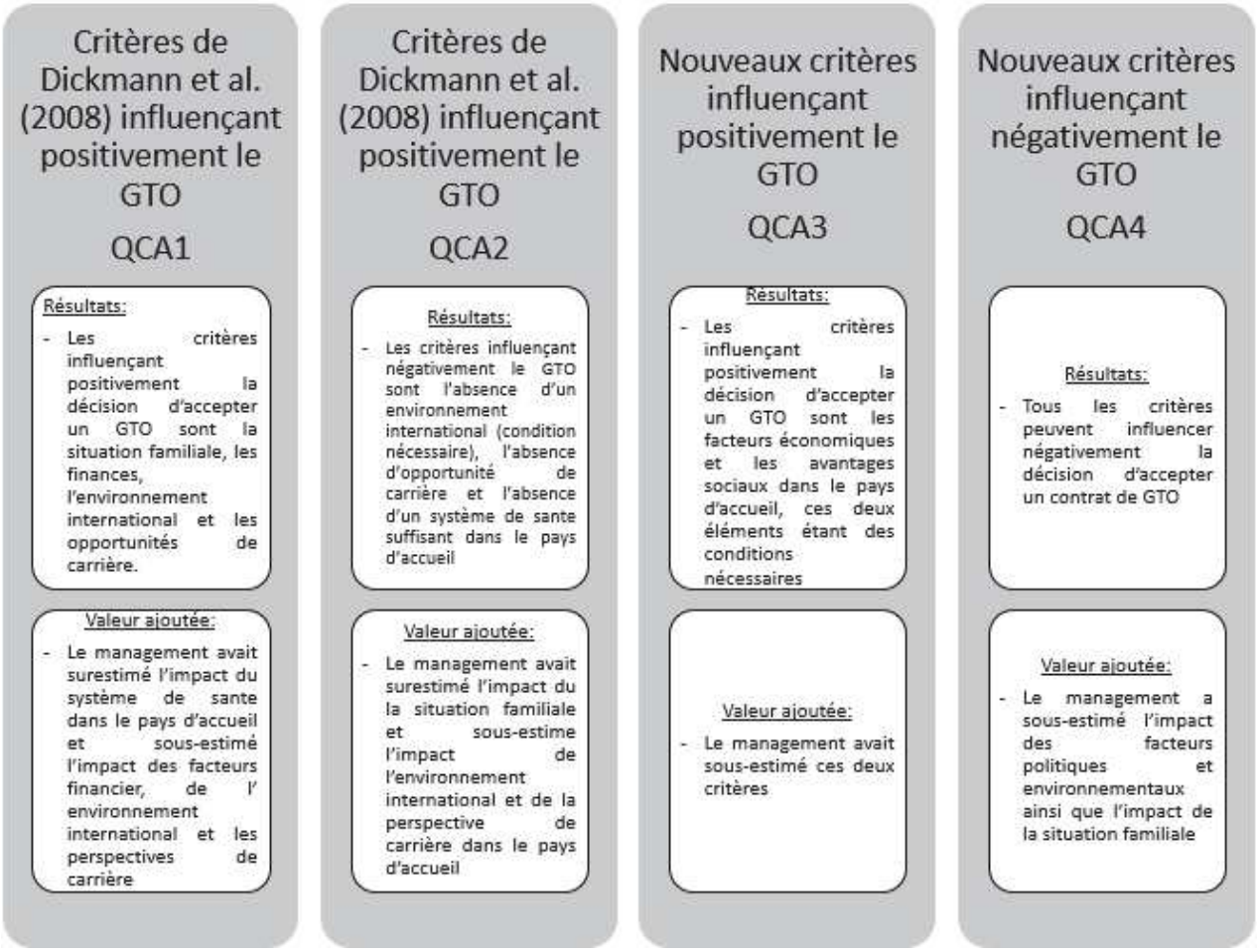

Figure 90: Résultats finaux des quatre QCAs

Cela laisse à penser que la direction n'était pas adéquatement équipée pour maximiser la rétention de ses talents globaux dans le cadre d'une délocalisation de l'individu. Le modèle final intègre les facteurs influençant positivement et négativement la décision d'accepter un contrat de GTO. Ceux-ci ont d'abord été étudiés au regard des critères tirés des analyses de Dickmann et al. (2008) (Table 51).

Propositions	Résultats	Validation / invalidation des propositions
L'acceptation d'un contrat de GTO est facilitée par la perspective d'opportunités de carrière accrues	L'opportunité de carrière est une variable qui influence la décision d'accepter un contrat de GTO ou le refuser (en cas d'opportunité insuffisante)	Cette proposition est validée comme influençant positivement et négativement la décision d'accepter un contrat de GTO
L'acceptation d'un contrat de GTO est facilitée par un environnement international dans le pays d'accueil	L'existence d'un environnement international dans le pays d'accueil est une variable qui influence la décision d'accepter un contrat de GTO ou le refuser	Cette proposition est validée comme influençant positivement et négativement la décision d'accepter un contrat de GTO
La situation familiale du talent global peut bloquer l'acceptation d'un contrat de GTO	Le facteur familial n'est présent que comme influençant positivement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant positivement la décision d'accepter un contrat de GTO
Le système de santé dans le pays d'accueil peut bloquer l'acceptation d'un contrat de GTO	La santé est une variable présente uniquement comme influençant négativement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant négativement la décision d'accepter un contrat de GTO
La situation financière dans le pays d'accueil peut bloquer l'acceptation d'un contrat de GTO	Le facteur financier n'est présent que comme influençant positivement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant positivement la décision d'accepter un contrat de GTO

Table 51: Validation des propositions du modèle inspiré de Dickmann et al. (2008) (QCA1 et QCA2)

Une démarche similaire a été suivie pour les nouveaux critères, identifiés lors des interviews de 30 minutes avec les talents globaux (Table 52).

Propositions	Résultats	Validation / invalidation des propositions
Les facteurs économiques influencent à la fois positivement et négativement la décision d'accepter un contrat de GTO	Les facteurs économiques influencent positivement et négativement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant positivement et négativement la décision d'accepter un contrat de GTO
Les facteurs environnementaux influencent négativement la décision d'accepter un contrat de GTO	Les facteurs environnementaux représentent une variable présente uniquement comme influençant négativement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant négativement la décision d'accepter un contrat de GTO
Les facteurs familiaux influencent à la fois positivement et négativement la décision d'accepter un contrat de GTO	Les facteurs familiaux représentent une variable présente uniquement comme influençant négativement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant négativement la décision d'accepter un contrat de GTO
Les facteurs politiques influencent négativement la décision d'accepter un contrat de GTO	Les facteurs politiques représentent une variable présente uniquement comme influençant négativement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant négativement la décision d'accepter un contrat de GTO
Les avantages sociaux influencent négativement la décision d'accepter un contrat de GTO	Les avantages sociaux influencent positivement et négativement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant positivement et négativement la décision d'accepter un contrat de GTO

Table 52: Validation des propositions basées sur les critères nouvellement identifiés (QCA3 et QCA4)

Afin de finaliser le modèle, les données des deux précédentes sous recherches ont été fusionnées[112] (Table 53).

[112] Deux QCAs testant les critères de Dickmann et al. (2008), deux QCAs testant les critères identifiés lors des interviews avec trente talents globaux

Source	Propositions	Résultats	Validation / invalidation
Positive and Negative influence			
Dickmann et al. (2008)	L'acceptation d'un contrat de GTO est facilitée par la perspective d'opportunités de carrière accrues	L'opportunité de carrière est une variable qui influence la décision d'accepter un contrat de GTO ou le refuser (en cas d'opportunité insuffisante)	Cette proposition est validée comme influençant positivement et négativement la décision d'accepter un contrat de GTO
Dickmann et al. (2008)	L'acceptation d'un contrat de GTO est facilitée par un environnement international dans le pays d'accueil	L'existence d'un environnement international dans le pays d'accueil est une variable qui influence la décision d'accepter un contrat de GTO ou le refuser	Cette proposition est validée comme influençant positivement et négativement la décision d'accepter un contrat de GTO
Critères nouvellement identifiés	Les facteurs économiques influencent à la fois positivement et négativement la décision d'accepter un contrat de GTO	Les facteurs économiques influencent positivement et négativement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant positivement et négativement la décision d'accepter un contrat de GTO
Critères nouvellement identifiés	Les avantages sociaux influencent négativement la décision d'accepter un contrat de GTO	Les avantages sociaux influencent positivement et négativement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant positivement et négativement la décision d'accepter un contrat de GTO
Critères influençant positivement la décision d'accepter un contrat de GTO			
Dickmann et al. (2008)	La situation familiale du talent global peut bloquer l'acceptation d'un contrat de GTO	Le facteur familial n'est présent que comme influençant positivement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant positivement la décision d'accepter un contrat de GTO
Dickmann et al. (2008)	La situation financière dans le pays d'accueil peut bloquer l'acceptation d'un contrat de GTO	Le facteur financier n'est présent que comme influençant positivement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant positivement la décision d'accepter un contrat de GTO
Critères influençant négativement la décision d'accepter un contrat de GTO			
Dickmann et al. (2008)	Le système de santé dans le pays d'accueil peut bloquer l'acceptation d'un contrat de GTO	La santé est une variable présente uniquement comme influençant négativement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant négativement la décision d'accepter un contrat de GTO
Critères nouvellement identifiés	Les facteurs environnementaux influencent négativement la décision d'accepter un contrat de GTO	Les facteurs environnementaux représentent une variable présente uniquement comme influençant négativement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant négativement la décision d'accepter un contrat de GTO
Critères nouvellement identifiés	Les facteurs familiaux [113] influencent à la fois positivement et négativement la décision d'accepter un contrat de GTO	Les facteurs familiaux représentent une variable présente uniquement comme influençant négativement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant négativement la décision d'accepter un contrat de GTO
Critères nouvellement identifiés	Les facteurs politiques influencent négativement la décision d'accepter un contrat de GTO	Les facteurs politiques représentent une variable présente uniquement comme influençant négativement la décision d'accepter un contrat de GTO	Cette proposition est validée comme influençant négativement la décision d'accepter un contrat de GTO

Table 53: Résultats consolidés des quatre QCAs

[113] Les sous-conditions associées aux macro-conditions « famille » (Dickmann et al., 2008) et « facteurs familiaux (critères nouvellement identifies) ne renvoient pas aux mêmes sous-conditions. Voir Tableau 50 pour plus de détails

Le modèle est maintenant finalisé. Ont également été indiqués les récurrences de chacun des critères parmi les réponses des trente talents globaux ainsi que le type de critère (facteur externe ou facteur individuel) (Figure 91).

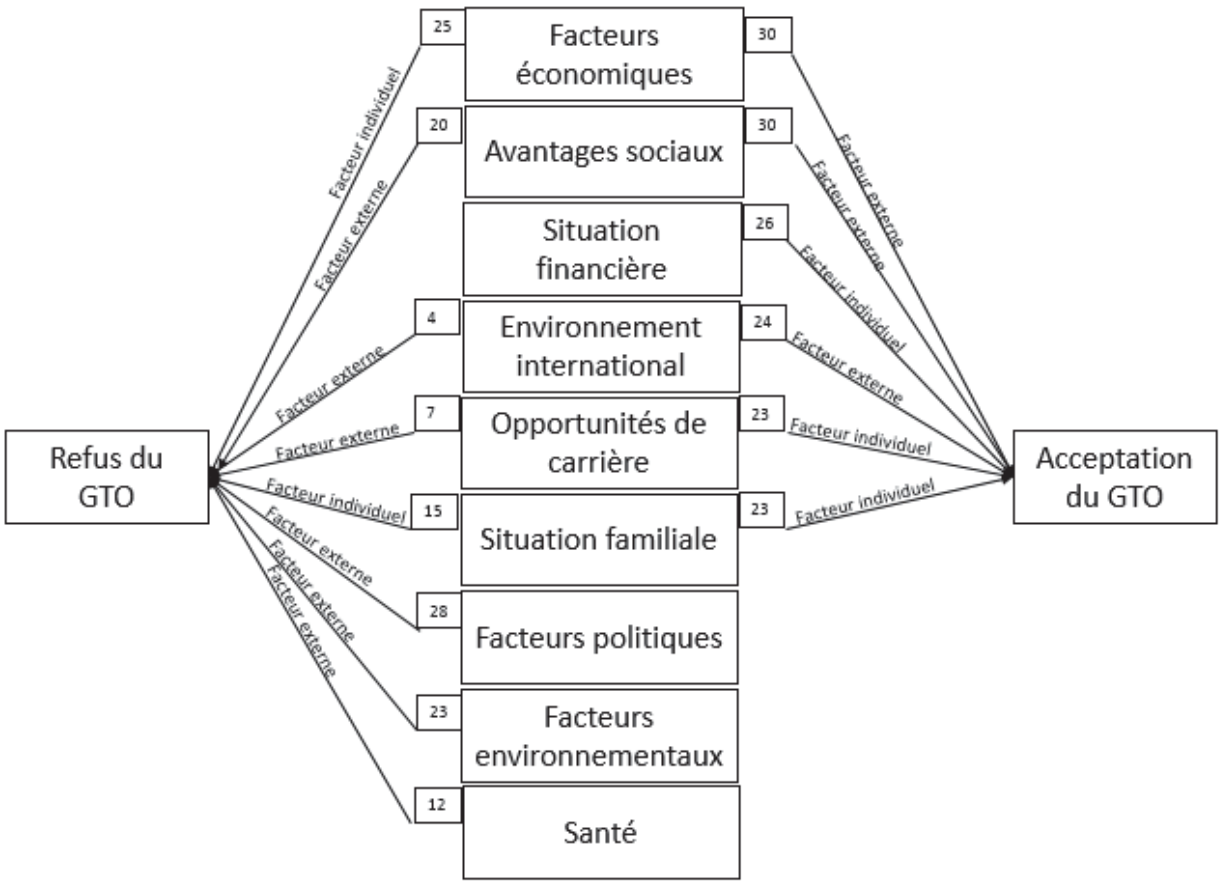

Figure 91: Modèle final - facteurs influençant le GTO[114]

[114] Par ordre décroissant des facteurs influençants positivement

La valeur ajoutée théorique de cette recherche:

D'un point de vue théorique et à notre connaissance, cette recherche est la première à utiliser une méthodologie QCA dans le domaine des ressources humaines.

Par ailleurs, nous avons identifié une nouvelle forme d'expatriation : la délocalisation de l'individu. Les caractéristiques de ce nouveau type de contrat d'expatriation partagent certaines similitudes avec les missions internationales en entreprise et avec l'expatriation auto-initiée (Peiperl et al., 2014). Le modèle de Mayerhofer et al. (2004) a donc été complété (Figure 92).

Du point de vue de la RBV, cette recherche confirme le chevauchement entre éléments organisationnels (délocalisation) et individuels (expatriation) afin de maintenir un modèle d'efficience maximale (Williamson et al., 2012).

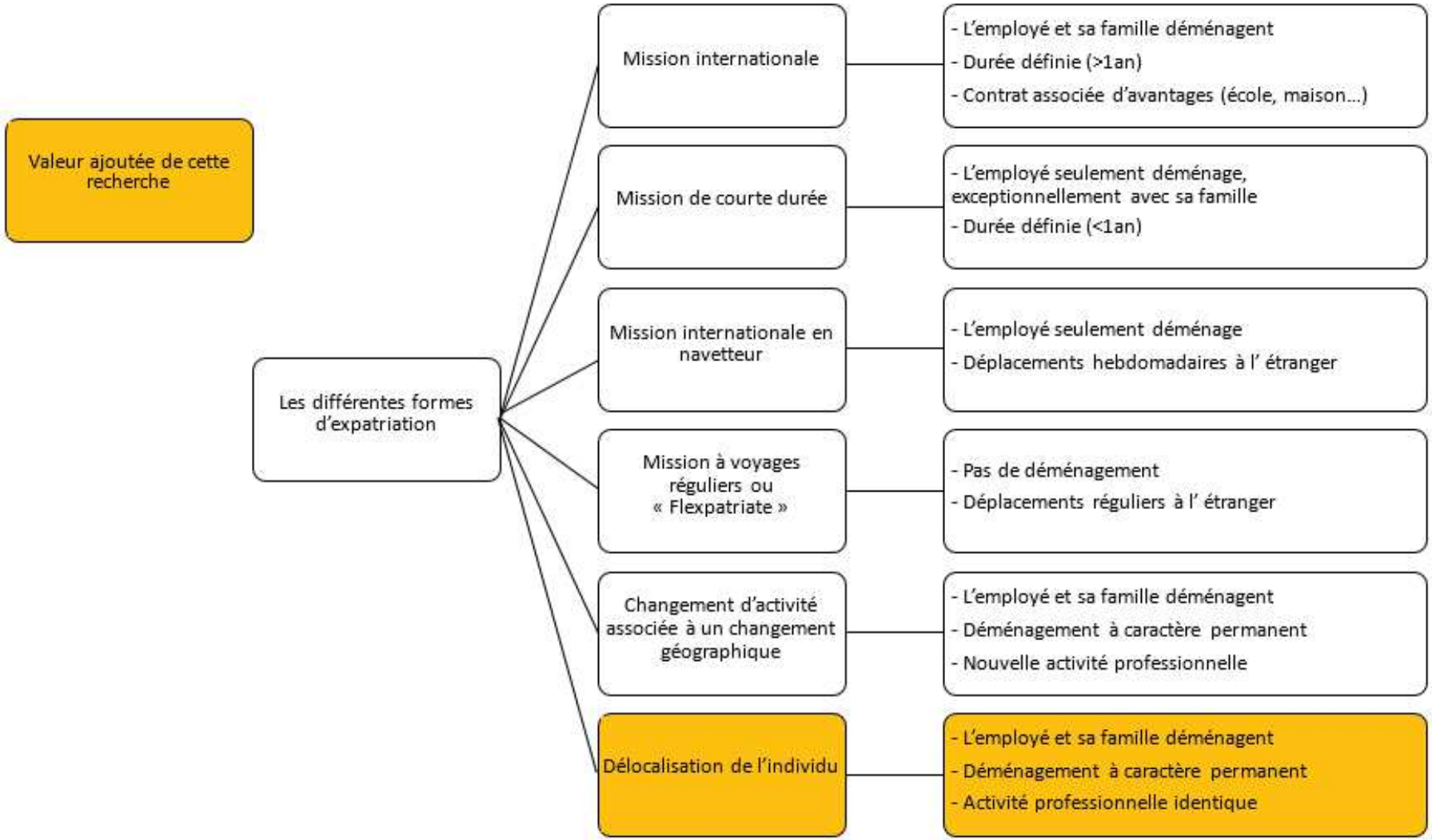

Figure 92: Formes d'expatriation [115]

[115] Basées sur les recherches de Mayerhofer et al., 2004

Au regard de la délocalisation organisationnelle (Couto et al. 2006), cette recherche a permis d'identifier un certain nombre d'objectifs supplémentaires et qui posent le socle d'une potentielle délocalisation de l'individu (Table 54).

Objectifs traditionnels	Accès à de nouveaux marchés
	Accélérer le temps de mise sur le marché
	Stratégie de croissance
	Augmenter la qualité de service
	Revue des processus
	Economies sur les coûts du travail
	Accès à un bassin d'emploi qualifié
Nouveaux potentiels objectifs	Développer des relations professionnelles locales
	Développer une expérience managériale internationale
	Développement de carrière
	Développer une compréhension globale de l'entreprise
	Développer des compétences managériales
	Expérience managériale interculturelle
	Développer des compétences techniques et fonctionnelles
	Développer une sensibilité interculturelle

Table 54: Nouveaux objectifs et objectifs traditionnels de la délocalisation

Pour finir, cette thèse contribue également à la théorie du contrat psychologique dans la mesure où la délocalisation de l'individu des talents globaux apparait comme un élément perturbateur favorisant l'émergence d'un nouveau contrat psychologique (Coyle-Shapiro and Shore 2007).

<u>La valeur ajoutée empirique de cette recherche:</u>

Tout d'abord, cette recherche a mis en lumière une liste de critères influençant les talents globaux dans leur décision d'accepter un contrat de GTO.

Par ailleurs, cette nouvelle forme d'expatriation est moins onéreuse que la mission internationale. De ce fait, elle pourrait permettre aux entreprises de développer un nombre de talents globaux plus important ou de maintenir leur expatriation quand bien même la pression sur les coûts s'accentue et les budgets diminuent.

L'ouverture d'esprit à l'internationale que permet la délocalisation de l'individu (connaissance des codes, réseau local…) favorise la collaboration interne à l'entreprise tout comme avec les partenaires externes.

Cette recherche a également permis d'identifier des critères pertinents pour la délocalisation organisationnelle (Table 55). Ceux-ci contribuent à sélectionner un pays et une ville qui maximisent l'acceptation d'un contrat de GTO par les talents globaux. En intégrant ces éléments suffisamment tôt (lors de la sélection de la destination pour une délocalisation organisationnelle par exemple), la rétention des talents globaux devrait en être améliorée.

Système fiscal pour l'employé
Taux de chômage
Panel de choix pour les études supérieures
Coût de la scolarité
Coût du logement
Législation en termes de santé

Table 55: Critères à considérer dans le choix du pays / ville de destination de la délocalisation

Enfin, un certain nombre de recommandations ont été formulées à l'adresse de l'exécutif de l'entreprise dans laquelle cette recherche a eu lieu afin d'optimiser la rétention de ses talents dans le cadre de délocalisations de l'individu. Ces recommandations couvrent des éléments

relatifs à la communication interne, à la compensation financière, ou encore au règlement interne (Table 56).

Recommandations
Fournir une simulation financière personnalisée aux talents globaux afin de comparer le coût de la vie entre pays d'origine et pays d'accueil
Tirer parti de la compétition intra-pays et des avantages de certaines villes qui cherchent à attirer les multinationales
Adapter la communication au cas particulier de chaque individu (discussion menée conjointement par les RH et le responsable hiérarchique)
Porter une attention toute particulière aux talents originaires du pays d'accueil choisi pour la délocalisation
Considérer une potentielle adaptation du règlement intérieur du personnel
Ajouter des critères individuels pour sélectionner un pays et une ville de délocalisation (système fiscal, taux de chômage, choix d'établissement d'étude supérieure, coût de la scolarité, coût du logement, système de santé)

Table 56 : Recommandations à destination de l'exécutif

Les limites de cette recherche:

Malgré la valeur ajoutée théorique et empirique de cette recherche, certaines limites sont tout de même à noter.

La principale est l'impossibilité d'approfondir davantage chacune des sous-variables ou (limitation de la méthodologie QCA).

Une autre limitation fut le changement de personnel au sein de l'exécutif. Un certain nombre de cadres décisionnaires avaient déjà quitté l'entreprise au moment où les interviews ont eu lieu.

Enfin, le chercheur fait partie de l'entreprise étudiée. Cela aurait pu introduire un certains biais dans les résultats. Dans la mesure ou une méthodologie QCA (réponse binaire 1 ou 0) a été choisie pour ce projet, une influence sur les résultats ne semble pas réellement plausible. Par ailleurs, le questionnaire a été discuté avec le management uniquement en décembre 2016 c'est-à-dire bien après que le modèle théorique ait été développé. En outre, aucun changement substantiel n'a été apporté après discussion des questions avec les ressources humaines (reformuler deux questions qui n'étaient pas suffisamment explicites, prendre plus de temps pour rappeler le contexte furent les seules modifications suggérées).

Les futures recherches possibles:

Tout d'abord, d'autres recherches pourraient permettre de comprendre si les résultats obtenus dans cette étude sont généralisables (étude quantitative).

Par ailleurs, le choix de la destination au regard des standards de la ville et pays d'origine pourraient être étudiés (marketing de destination).

Enfin, cette étude était focalisée sur la délocalisation. Cependant, une autre forme d'optimisation du modèle organisationnel de l'entreprise est le recours à l'externalisation. D'autres études pourraient chercher à comprendre quels critères sont pris en compte par les individus impactés par une externalisation de leur activité pour rester dans la compagnie.

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Annexes

1. Annexes for Part 1 – Chapter 1

Source	Drivers identified	Applicable to individual	Grouping codification	Justification: how does the company criteria translates to an individual one?
Dunning, 1988	Better understanding of the host country	yes	Cultural awareness	The company aims at better understanding the host country to sell more. The individual has a genuine interest in learning more about another culture
Dunning, 1988	Cost reduction	yes	Purchasing power	The company reduces costs and increases results while the employee looks at its purchasing power. Salary reduction does not necessarily translate into reduced purchasing power in the host lower cost country
Dunning, 1988	Access to knowledge	yes	Professional development opportunity	For individual, access to knowledge allows individual professional development (such as the sun belt in the US)
Dunning, 1988	Talented people	no		This criteria doesn't qualify as already individual oriented
Dunning, 1988	Development of foreign markets	yes	Change appetite	New professional challenge
Van Eenennaam and Brouthers, 1996	Optimize the supply chain	no		No possible transposition to individual
Van Eenennaam and Brouthers, 1996	Inputs at the lowest possible cost	yes	Purchasing power	The lower the inputs for indivdual (rent, food…), the higher the purchasing power
Van Eenennaam and Brouthers, 1996	Better service	yes		The host country may demonstrate better service (health, education…)
Van Eenennaam and Brouthers, 1996	Higher quality	yes		The host country may demonstrate better service (health, education…)
Van Eenennaam and Brouthers, 1996	More advanced technology	yes	Professional development opportunity	For individual, access to knowledge allows individual professional development (such as the sun belt in the US)
Van Eenennaam and Brouthers, 1996	Speed to market	no		
Van Eenennaam and Brouthers, 1996	Profit-maximisation	yes	Purchasing power	Profit maximisation is allowed through increased margin or reduced input cost. The latter can be transferrable to the individual

Source	Drivers identified	Applicable to individual	Grouping codification	Justification: how does the company criteria translates to an individual one?
Salt, 1997	Air Travel	yes	Travel democratisation	Travel cost reduction allows more trips home or neighbour countries
Salt, 1997	Telecommunication infrastructure	yes	Telecommunication infrastructure improvement	Improved telecommunication infrastructure allows cheaper hence more frequent contacts with family and home
Mahroum 2000	Highly skilled relocating abroad withor without support from company	no		
Mahroum 2000	Immigration legislation	yes	Immigration legislation	Easiness to get visa for relatives or self in case of a change of company
Mahroum 2000	Taxation	yes	Purchasing power	The lower the taxation, the higher the purchasing power
Mahroum 2000	Studying abroad	no		This criteria doesn't qualify as already individual oriented
Mahroum 2000	Quality of work	no		This criteria doesn't qualify as already individual oriented
Mahroum 2000	Openness in communication	yes	Cultural awareness	Openess in communication can help the compamy to reduce cultural difference. Equally it can be of cultural interest to the individual
Mahroum 2000	Business expansion overseas	yes	Change appetite	New professional challenge
Mahroum 2000	Labour market supply and demand signals	yes	Dynamic labour market	Easiness of job access for relative and self
Jennex and Adelakun 2003	Qualified workforce	yes	Professional development opportunity	If there is a qualified workforce, a safe assumption is that there is also a qualified supervisor pool which can allow professional development for the individual
Jennex and Adelakun 2003	Worker language skills	yes	Cultural awareness	The shorter the language distance for the company, the smoother the communication and understanding. For the individual, learning language in a globalized environment can also be an asset
Jennex and Adelakun 2003	Worker cultural awareness	yes	Cultural awareness	Transparent
Jennex and Adelakun 2003	Worker cost	yes	Purchasing power	The lower the worker cost, the lower the aside cost. The purchasing power of the individual can therefore be not affected or in a positive manner
Jennex and Adelakun 2003	Projet management & people skills	no		

Source	Drivers identified	Applicable to individual	Grouping codification	Justification: how does the company criteria translates to an individual one?
Jennex and Adelakun 2003	Telecommunication infrastructure	yes	Telecommunication infrastructure improvement	Improved telecommunication infrastructure allows cheaper hence more frequent contacts with family and home
Jennex and Adelakun 2003	Worker technical skills	yes	Professional development opportunity	If there is a qualified workforce, a safe assumption is that there is also a qualified supervisor pool which can allow professional development for the individual
Jennex and Adelakun 2003	Up to date PC	yes	Telecommunication infrastructure improvement	Improved telecommunication infrastructure allows cheaper hence more frequent contacts with family and home
Jennex and Adelakun 2003	SW project management	?		
Jennex and Adelakun 2003	SW controlprocess	?		
Jennex and Adelakun 2003	IP protection	yes	Professional development opportunity	IP protection is key to protect company's asset. Equally, it creates a pro-innovation atmosphere where the talent can learn and develop
Jennex and Adelakun 2003	Tax laws	yes	Purchasing power	Favorable taxes positively impact purchasing power
Jennex and Adelakun 2003	Customs / Import / export laws	yes	Immigration legislation	Easiness to get visa for relatives or self in case of change of company
Jennex and Adelakun 2003	Exchange rates	yes	Purchasing power	Favorable exchange rates positively impact purchasing power
Jennex and Adelakun 2003	Travel restriction	yes	Travel democratisation	Travel cost reduction allows more trips home or neighbour countries
Jennex and Adelakun 2003	Visa restriction	yes	Immigration legislation	Easiness to get visa for relatives or self in case of change of company
Jennex and Adelakun 2003	Telecom regulation	yes	Telecommunication infrastructure improvement	Improved telecommunication infrastructure allows cheaper hence more frequent contacts with family and home
Drezner 2004	Process driven activities	no		
Drezner 2004	Activities based on repetition	no		
Deloitte & Touche, 2007	Pool of highly skilled talent	yes	Professional development opportunity	If there is a pool of highly skilled talent, a safe assumption is that there are among them talented supervisor and peers to help the individual grow professionally.
Stack and Downing 2005	Falling transportation costs	yes	Traveldemocratisation	Travel cost reduction allows more trips home or neighbour countries

Source	Drivers identified	Applicable to individual	Grouping codification	Justification: how does the company criteria translates to an individual one?
Stack and Downing 2005	Falling international trade barriers hence facilitated exportation	no		
Stack and Downing 2005	Declining barriers to foreign direct investment	yes	Dynamic labour market	Declining barrier should allow more investment hence more job
Stack and Downing 2005	Improved quality in host country due to higher worker and production standard	no		
Stack and Downing 2005	English speaking across countries as working language	yes	Cultural awareness	English is one of the most commonly shared languages in the world. For the individual, learning language in a globalized environment can also be an asset
Stack and Downing 2005	Regulatory environment	no		
Stack and Downing 2005	Lower telecommunication costs	yes	Telecommunication infrastructure improvement	Improved telecommunication infrastructure allows cheaper hence more frequent contacts with family and home
Stack and Downing 2005	Improvements in computerization and digitization	yes	Telecommunication infrastructure improvement	Improved telecommunication infrastructure allows cheaper hence more frequent contacts with family and home
Lewin and Peeters 2006	Pool of highly skilled talent	yes	Professional development opportunity	If there is a pool of highly skilled talent, a safe assumption is that there are among them talented supervisor and peers to help the individual grow professionally.
Lewin and Peeters 2006	Taking out costs	yes	Purchasing power	The company reduces costs and increases results while the employee looks at its purchasing power. Salary reduction does not necessarily translate into reduced purchasing power in the host lower cost country
Lewin and Peeters 2006	Competitive pressure	yes	Dynamic labour market	Competitive pressure for the company means potential alternative employer for the individual
Lewin and Peeters 2006	Access to qualified personnel	yes	Professional development opportunity	If there is a pool of highly skilled talent, a safe assumption is that there are among them talented supervisor and peers to help the individual grow professionally.
Lewin and Peeters 2006	Improving service level	no		
Lewin and Peeters 2006	Changing rules of the game	yes	Change appetite	New professional challenge
Lewin and Peeters 2006	Industry practice	no		

Source	Drivers identified	Applicable to individual	Grouping codification	Justification: how does the company criteria translates to an individual one?
Lewin and Peeters 2006	Business process redesig	yes	Change appetite	New professional challenge
Lewin and Peeters 2006	Access to new markets	yes	Change appetite	New professional challenge
Lewin and Peeters 2006	Enhancing system redundancy	?		
Lewin and Peeters 2006	Presence of attractive resource	yes	Dynamic labour market	If there are attractive resource, it means those have employer the individual can revert to for a change of company
Lewin and Peeters 2006	Increase diversity, challenging the status quo	yes	Change appetite	New professional challenge
Couto et al., 2006	Sourcing talent	yes	Professional development opportunity	If there is a pool of highly skilled talent, a safe assumption is that there are among them talented supervisor and peers to help the individual grow professionally.
Couto et al., 2006	Cost reduction	yes	Purchasing power	The company reduces costs and increases results while the employee looks at its purchasing power. Salary reduction does not necessarily translate into reduced purchasing power in the host lower cost country
Couto et al., 2006	Access to qualified personnel	yes	Professional development opportunity	If there is a qualified workforce, a safe assumption is that there is also a qualified supervisor pool which can allow professional development for the individual
Couto et al., 2006	Competitive pressure	yes	Dynamic labour market	Competitive pressure for the company means potential alternative employer for the individual
Couto et al., 2006	increased speed to market	no		
Couto et al., 2006	Access to new markets	yes	Change appetite	New professional challenge
Farrell et al., 2006	Pool of highly skilled talent	yes	Professional development opportunity	If there is a pool of highly skilled talent, a safe assumption is that there are among them talented supervisor and peers to help the individual grow professionally.
Farrell et al., 2006	Presence of attractive resource	yes	Dynamic labour market	If there are attractive resource, it means those have employer the individual can revert to for a change of company
Farrell et al., 2006	Increase diversity, challenging the status quo	yes	Change appetite	New professional challenge
Manning, Massini and Lewin, 2008	Presence of attractive resource	yes	Dynamic labour market	If there are attractive resource, it means those have employer the individual can revert to for a change of company

Source	Drivers identified	Applicable to individual	Grouping codification	Justification: how does the company criteria translates to an individual one?
Manning, Massini and Lewin, 2008	Increase diversity, challenging the status quo	yes	Change appetite	New professional challenge
Manning, Massini and Lewin, 2008	Pool of highly skilled talent	yes	Professional development opportunity	If there is a pool of highly skilled talent, a safe assumption is that there are among them talented supervisor and peers to help the individual grow professionally.
Bunyaratavej et al., 2007	Increase diversity, challenging the status quo	yes	Change appetite	New professional challenge
Bunyaratavej et al., 2007	Pool of highly skilled talent	yes	Professional development opportunity	If there is a pool of highly skilled talent, a safe assumption is that there are among them talented supervisor and peers to help the individual grow professionally.
Bunyaratavej et al., 2007	Presence of attractive resource	yes	Dynamic labour market	If there are attractive resource, it means those have employer the individual can revert to for a change of company
Manning, Massini and Lewin, 2008	Contribution to operational efficiency	yes	Change appetite	New professional challenge
Manning, Massini and Lewin, 2008	Labour cost saving	yes	Purchasing power	The company reduces costs and increases results while the employee looks at its purchasing power. Salary reduction does not necessarily translate into reduced purchasing power in the host lower cost country
Manning, Massini and Lewin, 2008	Access to qualified personnel	yes	Professional development opportunity	If there is a qualified workforce, a safe assumption is that there is also a qualified supervisor pool which can allow professional development for the individual
Manning, Massini and Lewin, 2008	Competitive pressure	yes	Dynamic labour market	Competitive pressure for the company means potential alternative employer for the individual
Manning, Massini and Lewin, 2008	Improving service level	no		
Manning, Massini and Lewin, 2008	Business process redesig	yes	Change appetite	New professional challenge
Manning, Massini and Lewin, 2008	Increasing speed to market	no		
Manning, Massini and Lewin, 2008	Access to new markets	yes	Change appetite	New professional challenge
Manning, Massini and Lewin, 2008	Enhancing system redundancy	?		

Source	Drivers identified	Applicable to individual	Grouping codification	Justification: how does the company criteria translates to an individual one?
Manning, Massini and Lewin, 2008	Adopting an Industry Practice	?		
Kinkel and Maloca, 2009	Attractive regulatory	no		
Kinkel and Maloca, 2009	Attractive tax aspect	yes	Purchasing power	The lower the taxation, the higher the purchasing power
Kinkel and Maloca 2009	labour cost	yes	Purchasing power	The company reduces costs and increases results while the employee looks at its purchasing power. Salary reductionoes not necessarily translate into reduced purchasing power in the host lower cost country
Kinkel and Maloca 2009	Market opening	yes	Change appetite	New professional challenge
Kinkel and Maloca 2009	Capacity bottleneck	no		
Kinkel and Maloca 2009	Vicinity to customers	no		
Kinkel and Maloca 2009	Taxes, subsidies	yes	Purchasing power	The lower the taxation, the higher the purchasing power
Kinkel and Maloca 2009	Knowledge clusters	yes	Professional development opportunity	For individual, access to knowledge allows individual professional development (such as the sun belt in the US)
Contractor et al., 2010	Cost reduction	yes	Purchasing power	The company reduces costs and increases results while the employee looks at its purchasing power. Salary reduction does not necessarily translate into reduced purchasing power in the host lower cost country
Contractor et al., 2010	Knowledge- access	yes	Professional development opportunity	For individual, access to knowledge allows individual professional development (such as the sun belt in the US)
Contractor et al., 2010	Better understand and exploit foreign markets	yes	Change appetite	New professional challenge

Table 57: Transposition of criteria from the organizational offshoring literature to individual offshoring

Existing factors excluded from this research
Having relevant job-related skills
Potential for job skills development
Potential for leadership skills development
Perception of career risk
Intercultural adaptability to the host culture
Professional challenge of working abroad
Loss of partner's income
Desire to live abroad
Security
Host country standard of living

Table 58: Dickmann et al. (2008) factors excluded from this research

2. Annexes for Part 2 – Chapter 1

2.1. QCA1

FS/QCA Data Sheet

File Variables Cases Analyze Graphs

Case	career	intenv	cultawar	foreilang	famsitua	move	spouse	famnet	health	financial	outcome
1	1	1	1	1	1	1	1	0	0	1	1
2	1	1	1	1	1	1	1	1	1	1	1
3	1	1	1	1	1	1	1	0	0	0	0
4	0	1	1	0	0	0	0	0	1	1	0
5	1	1	0	0	0	0	0	0	1	1	0
6	1	1	1	0	1	1	0	0	1	1	1
7	1	1	1	0	1	1	1	0	1	1	1
8	1	1	0	0	1	0	1	0	0	0	0
9	1	1	1	1	1	1	1	0	1	1	1
10	1	1	1	1	0	0	0	0	1	1	1
11	0	1	1	1	1	1	1	0	0	1	1
12	1	1	1	1	1	1	1	0	1	1	1
13	1	1	1	1	1	1	1	0	1	1	1
14	1	1	1	0	0	0	0	0	1	1	0
15	1	1	1	1	1	1	1	0	0	1	1
16	1	1	1	0	0	0	0	0	1	1	0
17	1	0	0	0	1	1	1	0	1	0	0
18	1	1	1	1	1	0	1	1	1	1	1
19	1	1	1	0	1	1	1	0	1	0	1
20	1	1	1	1	1	1	1	1	1	1	1
21	0	0	0	0	1	1	0	0	1	1	0
22	1	1	1	1	0	0	0	0	1	1	0
23	0	0	0	0	1	1	1	1	1	1	1
24	0	0	0	0	1	1	1	1	0	1	0
25	0	0	0	0	1	0	1	0	0	1	0
26	0	0	0	0	1	1	1	1	1	1	0
27	1	1	1	1	1	1	1	1	1	1	1
28	1	1	1	1	1	1	1	1	0	1	1
29	1	1	1	1	0	0	1	1	0	1	1
30	1	1	1	0	1	0	1	0	1	1	1

Figure 93: New fsQCA data sheet

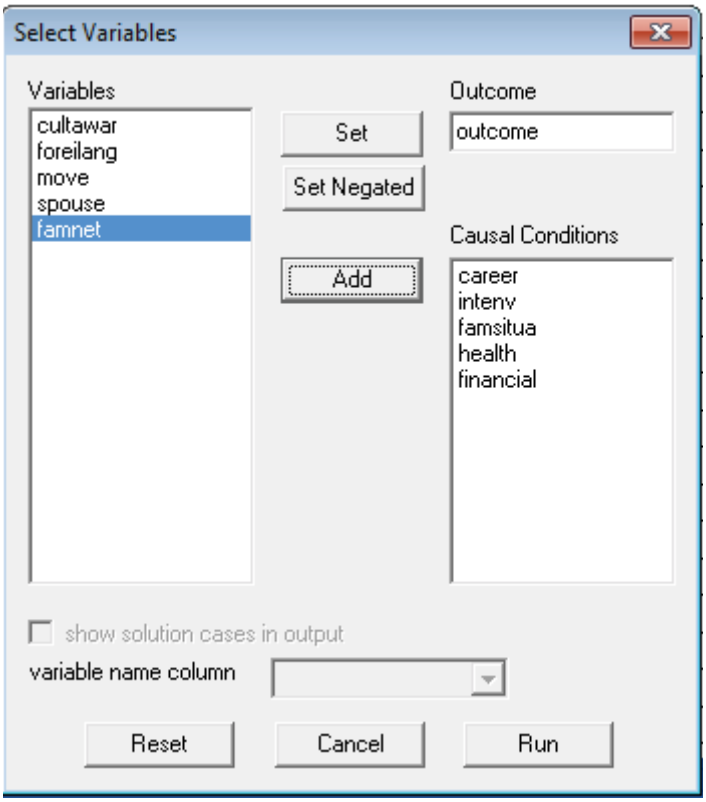
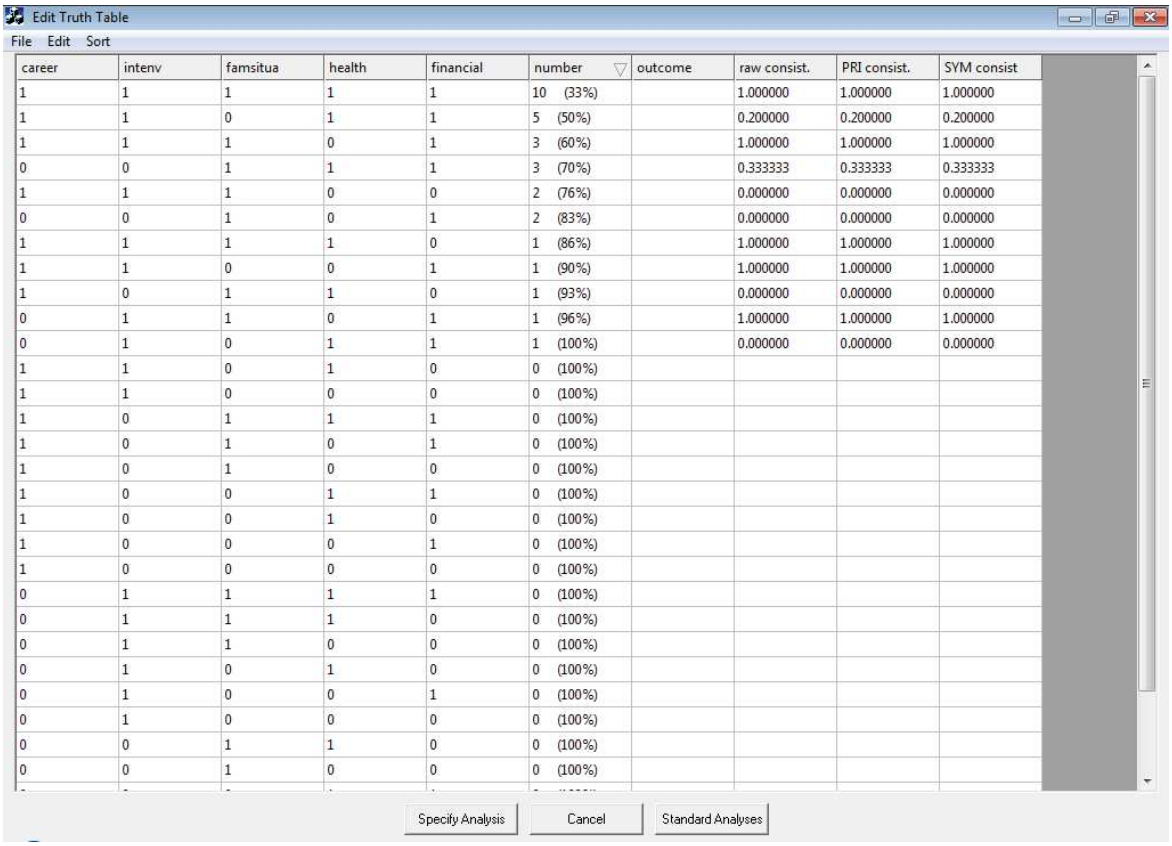


Figure 94: Selection of variables for the analysis



career	intenv	famsitua	health	financial	number	outcome	raw consist.	PRI consist.	SYM consist
1	1	1	1	1	10 (33%)		1.000000	1.000000	1.000000
1	1	0	1	1	5 (50%)		0.200000	0.200000	0.200000
1	1	1	0	1	3 (60%)		1.000000	1.000000	1.000000
0	0	1	1	1	3 (70%)		0.333333	0.333333	0.333333
1	1	1	0	0	2 (76%)		0.000000	0.000000	0.000000
0	0	1	0	1	2 (83%)		0.000000	0.000000	0.000000
1	1	1	1	0	1 (86%)		1.000000	1.000000	1.000000
1	1	0	0	1	1 (90%)		1.000000	1.000000	1.000000
1	0	1	1	0	1 (93%)		0.000000	0.000000	0.000000
0	1	1	0	1	1 (96%)		1.000000	1.000000	1.000000
0	1	0	1	1	1 (100%)		0.000000	0.000000	0.000000
1	1	0	1	0	0 (100%)				
1	1	0	0	0	0 (100%)				
1	0	1	1	1	0 (100%)				
1	0	1	0	1	0 (100%)				
1	0	1	0	0	0 (100%)				
1	0	0	1	1	0 (100%)				
1	0	0	1	0	0 (100%)				
1	0	0	0	1	0 (100%)				
1	0	0	0	0	0 (100%)				
0	1	1	1	1	0 (100%)				
0	1	1	1	0	0 (100%)				
0	1	1	0	0	0 (100%)				
0	1	0	1	0	0 (100%)				
0	1	0	0	1	0 (100%)				
0	1	0	0	0	0 (100%)				
0	0	1	1	0	0 (100%)				
0	0	1	0	0	0 (100%)				

Figure 95: Truth table

Reading the truth table:

The truth table has as many rows as there are logically possible combinations of values of the causal variables. Therefore, each row, unlike the data sheet, is not a single case but rather a consolidation of all the cases with a certain combination of input values (Ragin, 2014).

The "consistency" column indicates the number of cases displaying both the cause and the outcome divided by the number of cases displaying the causal condition. Values below 0.6 indicate substantial inconsistency. Values between 0.6 and 0.7 indicate low but acceptable consistency. Values of 0.8 and above indicate a good level of consistency.

It is useful to sort the consistency score in a descending order to evaluate its distribution.

From complex to intermediate solution

The complex solution (ex: ABCDEF) is a subset of the parsimonious solution (in our example: A). There are other subsets of the parsimonious solution that are equally valid representations of the evidence in the truth table. They are called "intermediate solutions" (in our example: AB) (Figure 96).

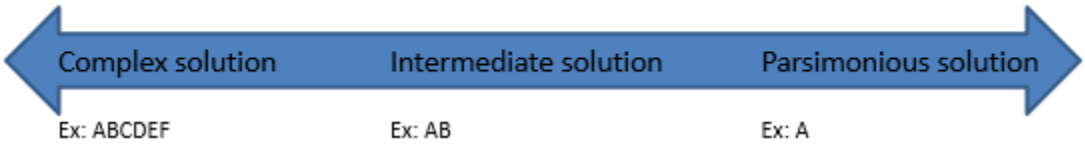


Figure 96: Complex, intermediate and parsimonious solution

The fsQCA requires the coding of each condition, according to our expectations or researcher knowledge of the case (Figure 97). This helps to generate an intermediate solution[116].

Ultimately, this allows formulation of a simplified version of the recipe – the recipe being the causal combination that is sufficient for the outcome (note that sometimes the complex solution is the most simple).

At this stage, the researcher's knowledge will be input into the tool (fsQCA).

Health and *family situation* are anticipated to be necessarily present for realization of the outcome. The other three conditions (*financial*, *international environment* and *career opportunity*) are considered to be either present or absent (Figure 97).

Logical cases and researcher' knowledge:

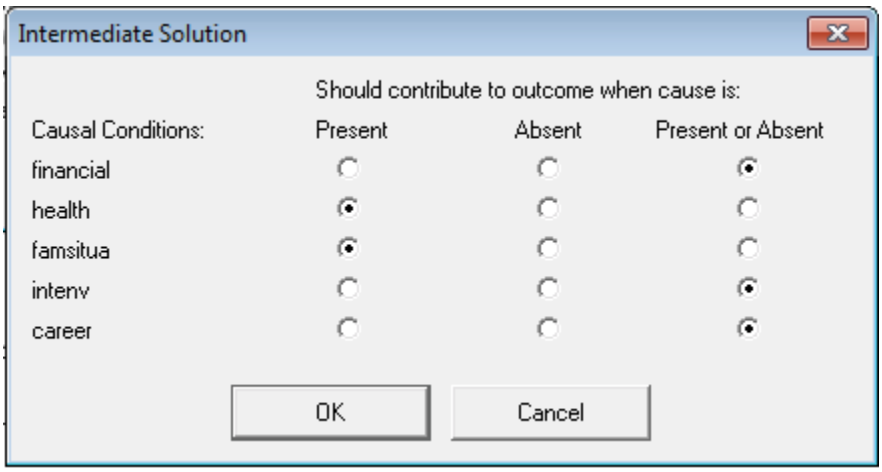


Figure 97: Input of the researcher knowledge - QCA1 and QCA2

[116] This QCA dialog box makes it possible for the user to input theoretical and substantive knowledge with respect to the link between causal conditions and outcome. This allows removal of counterintuitive elements from the complex solutions (providing these removals do not violate the parsimonious solution) (Ragin, 2014)

Crisp analysis with fsQCA:

It is to be noted that, with fsQCA, either a crisp or fuzzy set analysis can be run. Crisp analysis is defined by a binary outcome (either 1 or 0) and fuzzy set by a non-binary outcome (for instance 0.25; 0.5; 0.75; 1) i.e. a degree of membership.

In the case of this research, the individual either accepts or refuses the GTO. One cannot partially accept, there is no degree of membership. Therefore the crisp version of QCA was used.

Also, as previously stated, all the sub-conditions were retained in the data sheet in the event they may be required for a more in-depth review at a later stage. However, the analysis was run on the macro-conditions only (based on the relevance of the solution, a decision was made to further investigate, or not, the sub-conditions). To that end, only the macro-conditions were selected.

"Outcome" was set as the column to feed the outcomes of the analysis and select only five causal conditions:

- The macro-condition *career*;
- The macro-condition international environment (*intenv*);
- The macro-condition family situation (*famsitua*);
- The macro-condition *health*;
- The macro-condition *financial*.

Cultural awareness (coded "*cultawar*") and foreign languages ("*foreilang*"), sub conditions of "international environment", as well as the family appetite for the move (coded "*move*"), the spouse career ("*spouse*") and the personal family network ("*famnet*"), sub conditions of "family situation", are variables left aside.

Analysis of the truth table[117] (Figure 98):

- Data file used in the analysis (A);
- Model used i.e. which variable for the outcome (B);
- Number of rows in the coded truth table (C);
- Algorithm used (D);
- Value for "True" or "outcome present" (E);
- Solution:
  - Frequency threshold (as manually input) (F);
  - Consistency threshold (as manually input) (G);
  - The raw coverage, unique coverage and consistency of the obtained recipe:
    - ✓ The raw coverage (H) is the degree to which a proposition about the sufficiency/necessity of an outcome for a condition is true (value between 0 and 1) (Thiem and Baumgartner, 2016). It is the number of cases with both the causal condition and the outcome divided by the number of cases with the outcome i.e. the proportion of cases with the outcome that has been explained;
    - ✓ Consistency (I) is the degree – between 0 and 1 – to which a proposition about the sufficiency/necessity of a condition for an outcome is true (Thiem and Baumgartner, 2016);
  - The solution coverage (J) is the membership in the recipe. With a score of 72%, the coverage is considered satisfactory;
  - The solution consistency (K) must be >0.9. With a score of 1, it is clear that the necessary conditions have been identified, and 100% of the solution is consistent.

[117] Extracted from Ragin's class at GSERM, St Gallen in 2015

```
**********************
*TRUTH TABLE ANALYSIS*
**********************

File:  C:/Users/u718879/Desktop/PhD/Dickmann positive fsQCA printscreen/Dickmann positive.csv A
Model: outcome = f(financial, health, famsitua, intenv, career) B

 Rows:       4 C



 Algorithm: Quine-McCluskey D
      True: 1  E
  0 Matrix: 0L
Don't Care: -

--- INTERMEDIATE SOLUTION ---
frequency cutoff: 2.000000 F
consistency cutoff: 1.000000 G
Assumptions:
health (present)
famsitua (present)
                                          H                          I
                                        raw        unique
                                      coverage    coverage    consistency
                                     ----------  ----------  ----------
financial*famsitua*intenv*career     0.722222    0.722222    1.000000
solution coverage: 0.722222 J
solution consistency: 1.000000 K
```

Figure 98: Truth table analysis - explanations

For QCA3, no particular condition is expected to be present for the outcome to generate.

For QCA4, *social benefits* and *economical factors* are conditions expected to be present for the outcome to realize.

The tool automatically generates the two additional analysis of the truth table, based on the researcher's knowledge input: parsimonious solution and intermediate solution that complete the already existing complex solution.

For QCA1, the complex solution can be quite hard to understand at times while the parsimonious solution is often too simplistic and overlooks certain elements. Therefore Ragin's recommendation is to focus on the intermediate solution (Figure 39; Figure 46; Figure 54; Figure 59).

The complex solution was found to equal the intermediate solution, both presenting a single recipe[118]. With two recipes as a solution, intersection and simplification would have been required. For QCA1, however, only one recipe is set as an intermediate solution.

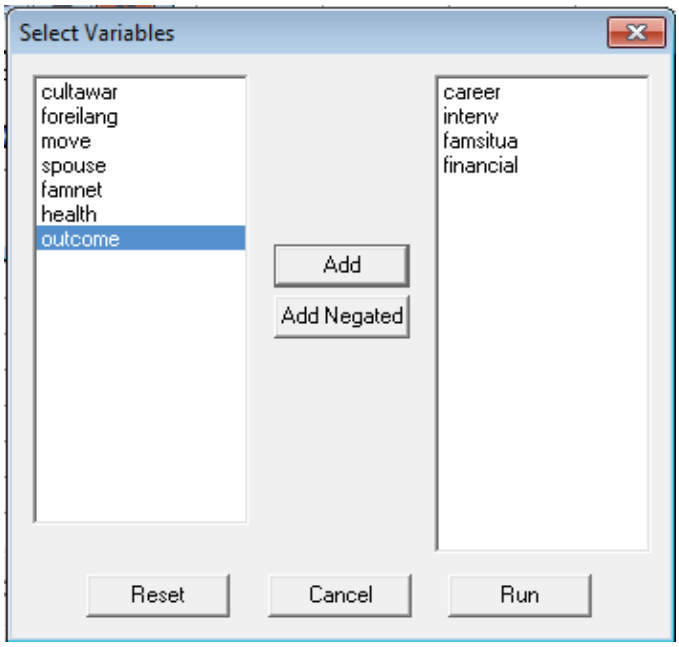


Figure 99: Selection of macro-conditions to analysis the coincidence

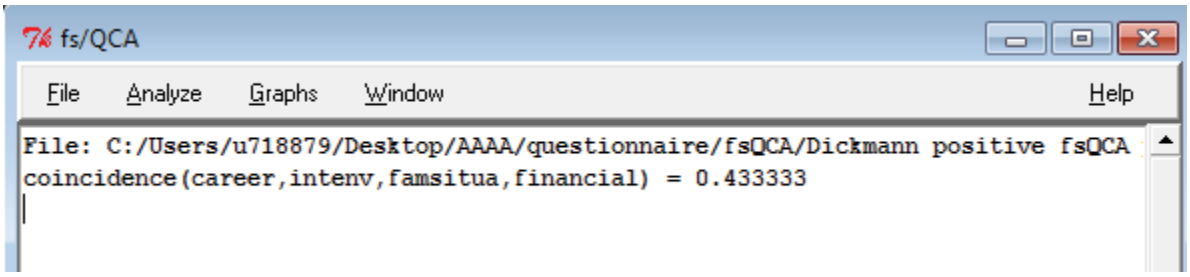


Figure 100: Set coincidence

[118] The recipe is written in 2 different ways (financial*famsitua*intenv*career in the intermediate solution and career*intenv*famsitu*financial in the complex solution) but demonstrating the same presence / absence of assumption and same intersection / union relationship. The order of the conditions does not impact the solution

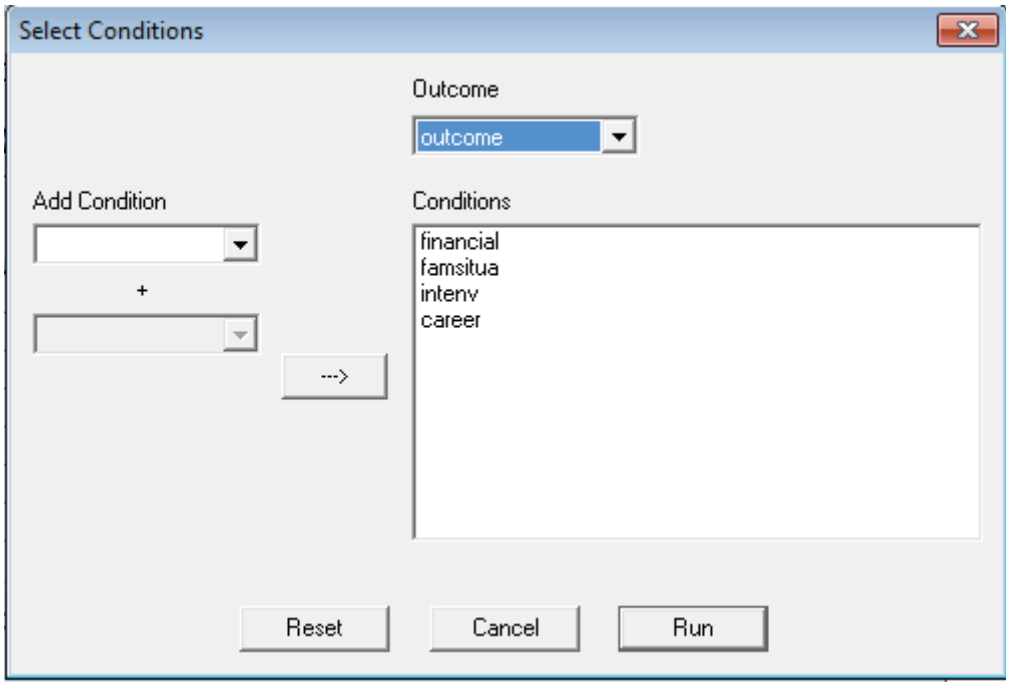


Figure 101: Selection of macro-conditions to analysis the necessity

2.2. QCA2

Specific rules of Boolean algebra[119]:

- Set union, logical "or" is represented by the addition "+" ;
- The union of sets A and B is "A+B", which means all cases in set A or in set B (or in both sets);
- Set intersection, logical "and", is represented by the multiplication "x" or "*" or without symbol;
- The intersection of sets A and B is "A*B" which means all cases resides in both sets simultaneously;
- The order does not matter. If the order were to matter, it should be represented separately: A+B=B+A and A*B = B*A;
- The negation of a set is all instances of its absence (a=1-A). There are 3 ways to represent absence : lower case letters, a negation sign (~) and 0s;
- Logical expressions can be factored for the sake of clarity: Ac + AB = A(c+B);
- Joining a subset to a set and the original set using logical "or" yields the original set. It is called inclusion: A+AB = A;
- Intersecting a subset of a set with the original set using logical "and" yields the intersection: A(AB)=AB;
- The union of a set and its negation is all inclusive (only applicable to crisp set): a+A=1;
- The intersection of a set with its negation is an empty set (only applicable to crisp set): Aa=0.

With DeMorgan law, and in order to find the negation of a statement, it is required to change all "presence" to "absence" and vice versa, and all "multiplication" to "addition" and vice versa. In equations, change "less than or equal to" to "greater than or equal to" and vice versa.

- Y=AB+cd;

[119] Extracted from Ragin's class at GSERM, St Gallen in 2015

- y= (a+b)(C+D) → De Morgan law's applied ;

y=aC+aD+bC+bD → expanded solution.

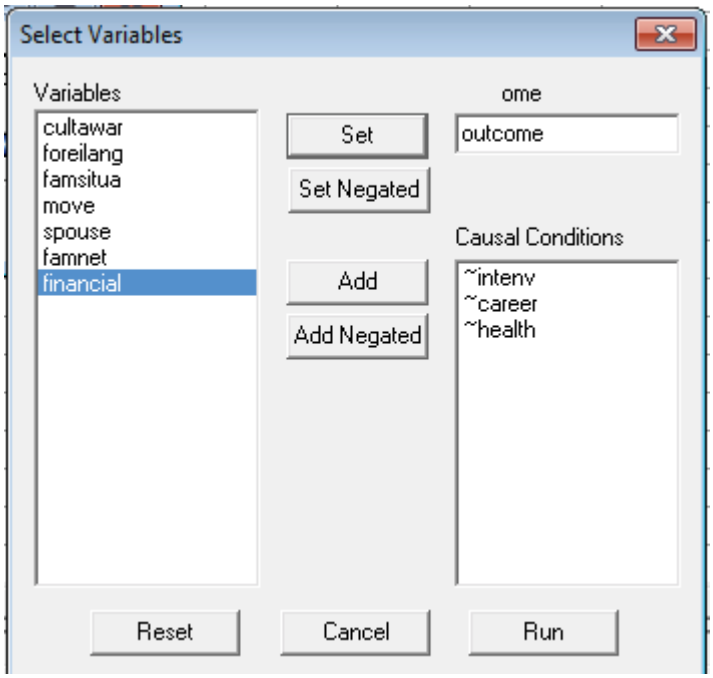


Figure 102: Selection of variables for the set analysis

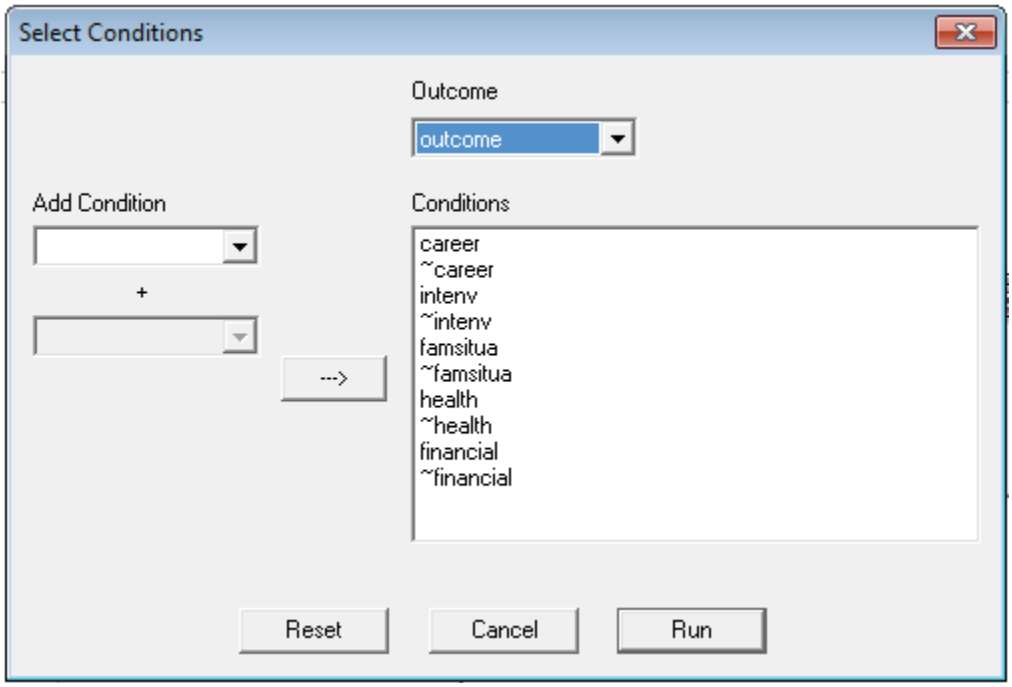


Figure 103: Selection of macro-conditions to analysis the coincidence

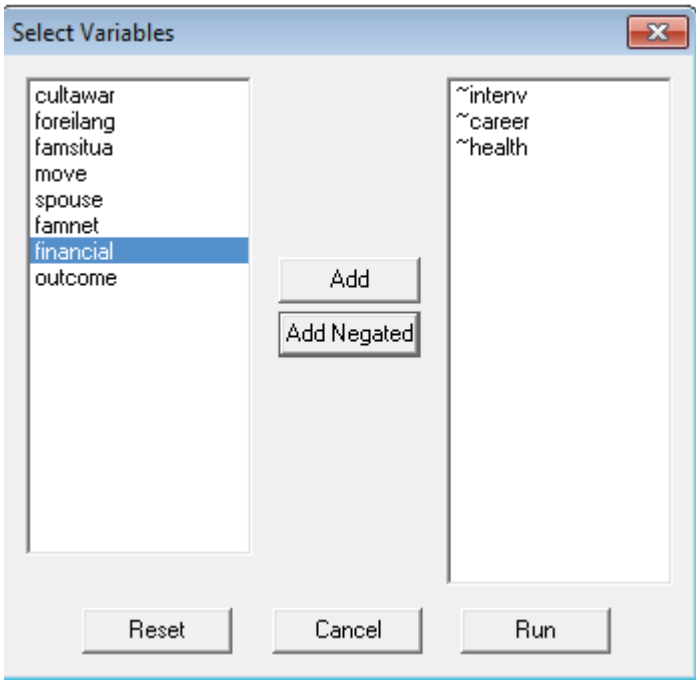


Figure 104: Selection of macro-conditions to analysis the necessity

2.3. QCA3

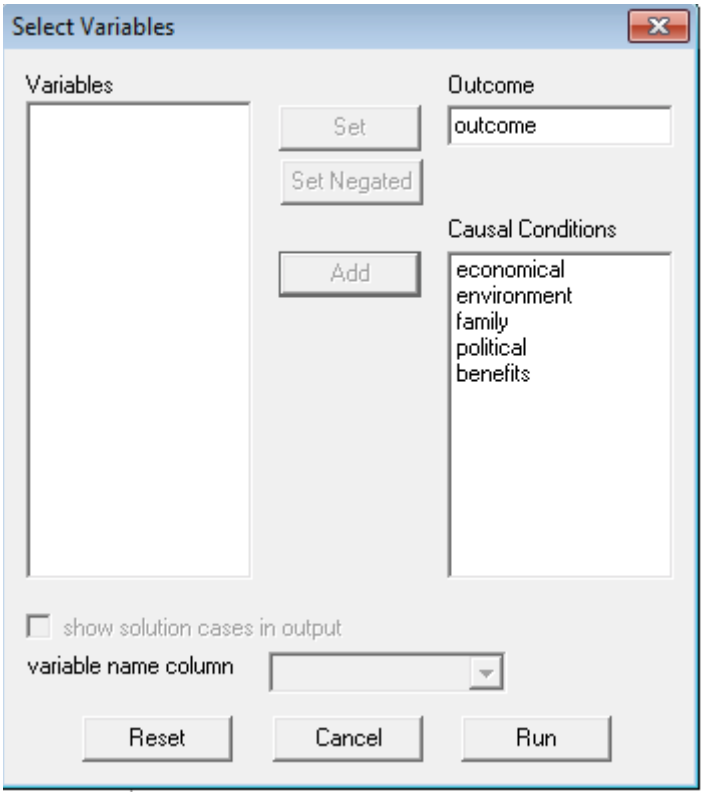


Figure 105: Selection of variables for truth table analysis

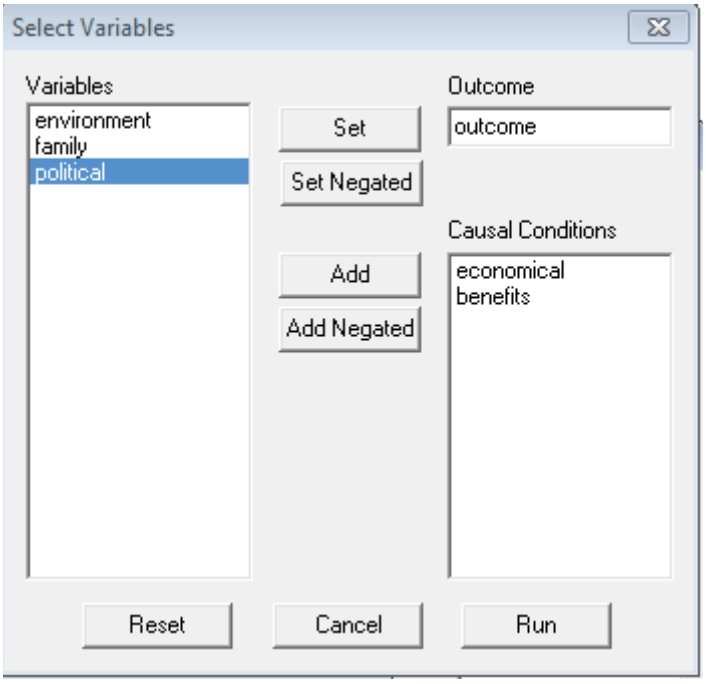


Figure 106: Selection of variables for set analysis

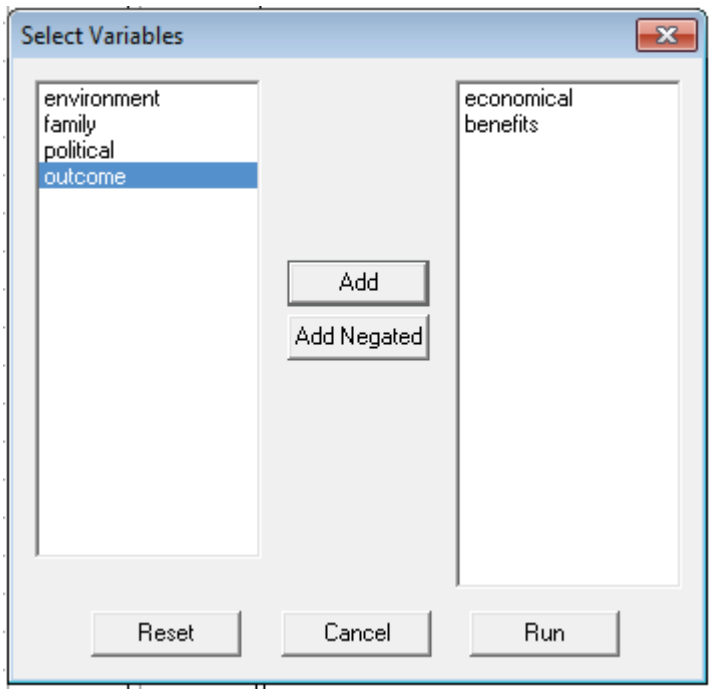


Figure 107: Selection of macro-conditions to set coincidence

```
File: C:/Users/u718879/Desktop/AAAA/questionnaire/fsQCA/New criteria positive fsQCA printscreen/New criteria positive Macro.csv
coincidence(economical,benefits) = 1
```

Figure 108: Coincidence

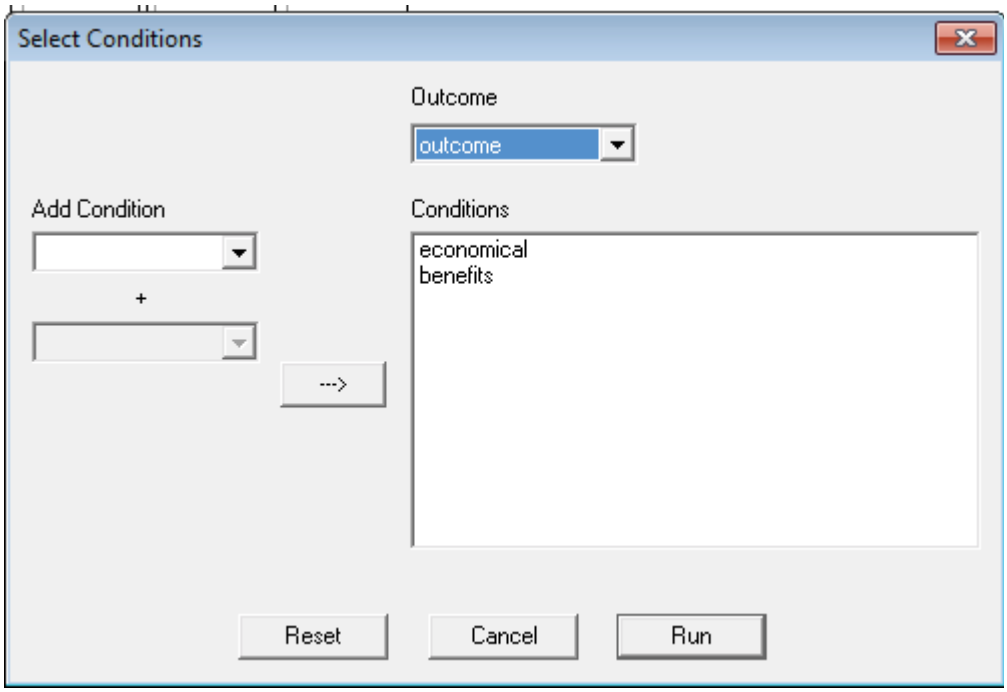


Figure 109: Selection of the variables to analyze the necessity

2.4. QCA4

FS/QCA Data Sheet

File Variables Cases Analyze Graphs

Case	economical	environment	family	political	benefits	outcome
1	1	1	1	1	1	1
2	1	0	1	1	1	1
3	1	1	0	1	0	0
4	0	1	1	1	1	0
5	1	1	1	1	0	0
6	0	1	0	1	0	1
7	1	1	1	1	1	1
8	1	1	1	1	1	0
9	1	1	1	1	1	1
10	1	0	1	1	0	1
11	1	1	1	1	1	1
12	1	1	1	1	1	1
13	1	0	1	1	0	1
14	1	1	1	0	1	0
15	1	1	1	1	1	1
16	1	0	1	1	0	0
17	0	1	1	1	1	0
18	1	1	1	1	1	1
19	1	0	1	0	0	1
20	1	1	1	1	1	1
21	1	0	1	1	1	0
22	1	1	1	1	1	0
23	0	1	1	1	0	1
24	1	1	1	1	1	0
25	1	1	1	1	1	0
26	0	1	0	1	0	0
27	1	1	1	1	1	1
28	1	0	0	1	0	1
29	1	1	1	1	1	1
30	1	1	1	1	1	1

Figure 110: fsQCA data sheet

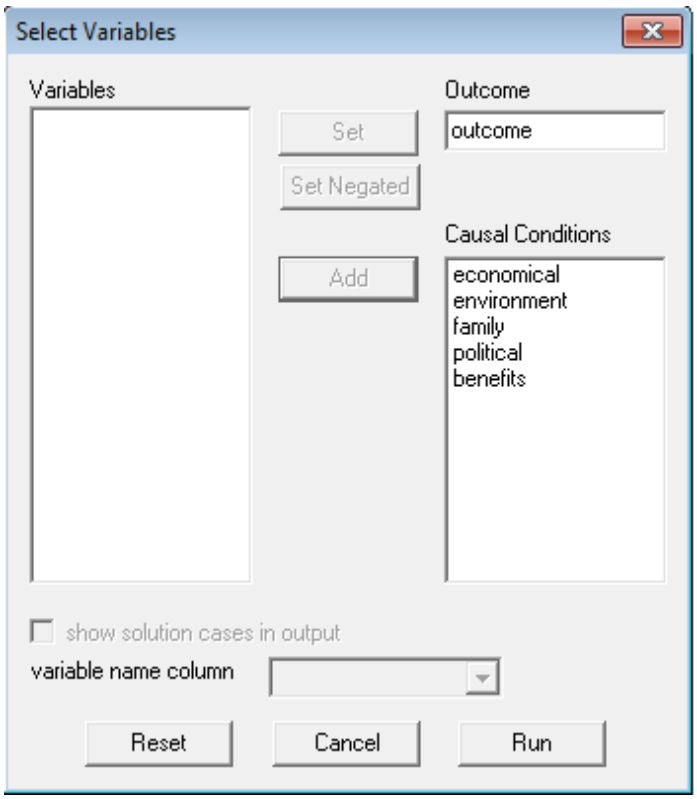


Figure 111: Selection of macro-conditions to set frequency and consistency thresholds

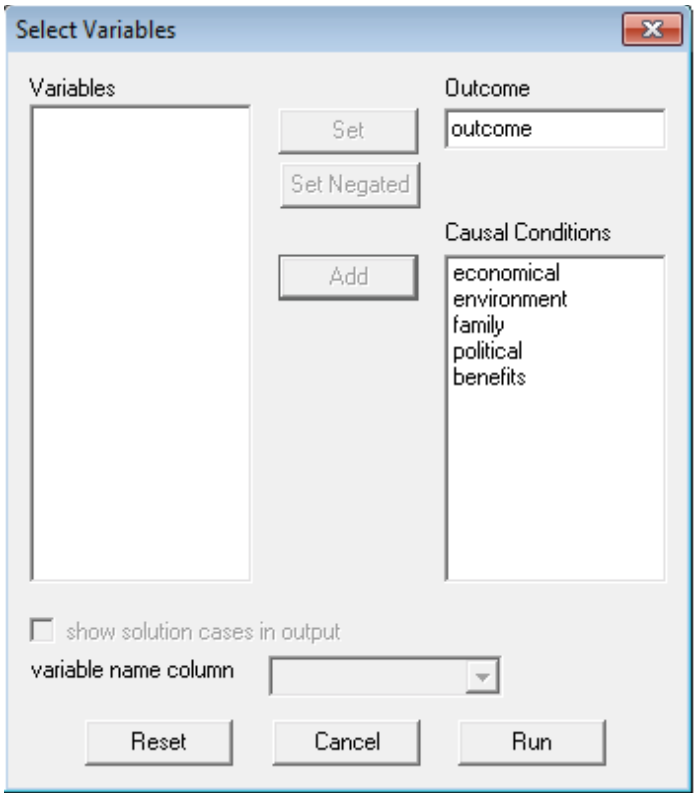


Figure 112: Selection of variables for set analysis

```
File: C:/Users/u718879/Desktop/AAAA/questionnaire/fsQCA/New criteria negative fsQCA printscreen/New criteria negative MACRO.csv
coincidence(economical,environment,family,political,benefits) = 0.5
```

Figure 113: Set coincidence - QCA4

3. Annexes for Part 2 – Chapter 2

3.1. QCA1 – ranked criteria

Macro	
career	23
intenv	24
cultawar	22
foreilang	15
famsitua	23
move	19
spouse	22
famnet	9
health	21
financial	26

Ranked macro-conditions	
financial	26
intenv	24
famsitua	23
career	23
health	21

Micro	
career	23
cultawar	22
foreilang	15
move	19
spouse	22
famnet	9
health	21
financial	26

Ranked micro-conditions	
financial	26
career	23
cultawar	22
spouse	22
health	21
move	19
foreilang	15
famnet	9

Dickmann et al., 2008 : positive impact

Table 59: QCA1 - Results

3.2. QCA 2 – ranked criteria

Macro	
career	7
intenv	4
cultawar	6
foreilang	4
famsitua	15
move	10
spouse	10
famnet	11
health	12
financial	18

Ranked macro-conditions	
financial	18
famsitua	15
health	12
career	7
intenv	4

Micro	
career	7
cultawar	6
foreilang	4
move	10
spouse	10
famnet	11
health	12
financial	18

Ranked micro-conditions	
financial	18
health	12
famnet	11
spouse	10
move	10
career	7
cultawar	6
foreilang	4

Dickmann et al., 2008 : negative impact

Table 60: QCA2 - Results

3.3. QCA 3 – ranked criteria

Macro	
economical	30
depboom	17
internet	29
jobmarket	16
mortgage	2
travel	28
environmen	18
airpollution	0
climate	11
foodpollution	1
geography	8
westfoodgood	10
family	28
cultdistance	17
cultoffer	13
health	25
kidsfriendly	20
school	22
sportoffer	6
political	1
religion	1
safety	1
unrest	1
womanright	1
benefits	30
flexworking	18
holiday	22
pension	25
unemploy	21

Ranked macro-conditions	
economica	30
benefits	30
family	28
environmer	18
political	1

Micro	
depboom	17
internet	29
jobmarket	16
mortgage	2
travel	28
airpollution	0
climate	11
foodpollution	1
geography	8
westfoodgood	10
cultdistance	17
cultoffer	13
health	25
kidsfriendly	20
school	22
sportoffer	6
religion	1
safety	1
unrest	1
womanright	1
flexworking	18
holiday	22
pension	25
unemploy	21

Ranked micro-conditions	
internet	29
travel	28
health	25
pension	25
holiday	22
school	22
unemploy	21
kidsfriendly	20
flexworking	18
cultdistance	17
depboom	17
jobmarket	16
cultoffer	13
climate	11
westfoodgood	10
geography	8
sportoffer	6
mortgage	2
foodpollution	1
religion	1
safety	1
unrest	1
womanright	1
airpollution	0

New identified criteria : positive impact

Table 61: QCA3 - Results

3.4. QCA 4 – ranked criteria

Macro	
economical	25
depboom	15
internet	30
jobmarket	16
mortgage	23
travel	29
environment	23
airpollution	22
climate	22
foodpollution	23
geography	18
westfoodgood	14
family	26
cultdistance	12
cultoffer	10
health	27
kidsfriendly	10
school	19
sportoffer	5
political	28
religion	8
safety	24
unrest	30
womanright	27
benefits	20
flexworking	1
holiday	19
pension	22
unemploy	23

Ranked macro-conditions	
political	28
family	26
economica	25
environme	23
benefits	20

Micro	
depboom	15
internet	30
jobmarket	16
mortgage	23
travel	29
airpollution	22
climate	22
foodpollution	23
geography	18
westfoodgood	14
cultdistance	12
cultoffer	10
health	27
kidsfriendly	10
school	19
sportoffer	5
religion	8
safety	24
unrest	30
womanright	27
flexworking	1
holiday	19
pension	22
unemploy	23

Ranked micro-conditions	
internet	30
unrest	30
travel	29
health	27
womanright	27
safety	24
mortgage	23
foodpollution	23
unemploy	23
airpollution	22
climate	22
pension	22
school	19
holiday	19
geography	18
jobmarket	16
depboom	15
westfoodgood	14
cultdistance	12
cultoffer	10
kidsfriendly	10
religion	8
sportoffer	5
flexworking	1

New identified criteria : negative impact

Table 62: QCA4 - Results

3.5. Consolidated ranked criteria

Ranked micro positive new criteria

Microcondition	Occurrence
internet	29
travel	28
health	25
pension	25
holiday	22
school	22
unemploy	21
kidsfriendly	20
flexworking	18
cultdistance	17
depboom	17
jobmarket	16
cultoffer	13
climate	11
westfoodgood	10
geography	8
sportoffer	6
mortgage	2
foodpollution	1
religion	1
safety	1
unrest	1
womanright	1
airpollution	0

Pos.	Color coding and recurrences	Neg.
92	economical	113
86	benefits	65
103	family	83

Ranked micro negative new criteria

Microcondition	Occurrence
internet	30
unrest	30
travel	29
health	27
womanright	27
safety	24
mortgage	23
foodpollution	23
unemploy	23
airpollution	22
climate	22
pension	22
school	19
holiday	19
geography	18
jobmarket	16
depboom	15
westfoodgood	14
cultdistance	12
cultoffer	10
kidsfriendly	10
religion	8
sportoffer	5
flexworking	1

Table 63: Ranked criteria - consolidated view

3.6. Consolidated results

Source	Proposals	Results	Validated / invalidated
Positive and Negative influence			
Newly uncovered criteria	Economic factors influence positively and negatively the decision to accept GTO	Economic factors is a variable that is present in both the QCA solutions to accept a GTO contract or to decline it	Validated for positive and negative impact onto GTO
Newly uncovered criteria	Social benefits factors influence negatively the decision to accept GTO	Social benefits is a variable that is present in both the QCA solutions to accept and refuse a GTO contract	Validated for positive and negative impact onto GTO
Dickmann et al. (2008)	The acceptance of GTO is facilitated by the prospect of building one's career	Career opportunity is a variable that is equally present in the QCA solution to accept and to refuse a GTO contract	Validated for positive and negative impact onto GTO
Dickmann et al. (2008)	The acceptance of GTO is facilitated by the prospect of a greater international environment	International environment is a variable that is equally present in the QCA solution to accept and to refuse a GTO contract	Validated for positive and negative impact onto GTO
Positive influence only			
Dickmann et al. (2008)	The acceptance of GTO is prevented by the family situation	Family situation is a variable that is present only in the QCA solution for accepting a GTO contract	Validated for positive impact onto GTO
Dickmann et al. (2008)	The acceptance of GTO is prevented by a less advantageous financial situation in the host country	Financials is a variable that is only present in the QCA solution to accept a GTO contract	Validated for positive impact onto GTO
Negative influence only			
Newly uncovered criteria	Family factors[120] influence positively and negatively the decision to accept GTO	Family factors is a variable that is only present in the QCA solution to refuse a GTO contract	Validated for negative impact onto GTO
Newly uncovered criteria	Environmental factors influence negatively the decision to accept GTO	Environmental factors is a variable that is only present in the QCA solution to refuse a GTO contract	Validated for negative impact onto GTO
Newly uncovered criteria	Political factors influence negatively the decision to accept GTO	Political factors is a variable that is only present in the QCA solution to refuse a GTO contract	Validated for negative impact onto GTO
Dickmann et al. (2008)	The acceptance of GTO is prevented by a less developed health system in host country	Health is a variable that is present only in the QCA solution to refuse a GTO contract	Validated for negative impact onto GTO

Table 64: Proposal validation

[120] Sub-conditions associated to macro-conditions « family » (Dickmann et al., 2008) and « family factors (newly uncovered criteria) do not cover the same sub-conditions. See Table 36 for more details

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UNIVERSITÉ DE STRASBOURG

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Individual Offshoring as a new form of expatriation

Résumé

Les missions internationales en entreprise ne parviennent plus à retenir les talents alors même que leur coût reste très élevé. La délocalisation de l'individu apparaît donc comme une nouvelle forme d'expatriation à mi-chemin entre expatriation auto-initiée et mission internationale en entreprise.

Cependant, celle-ci résonne comme une violation du contrat psychologique liant l'individu à son entreprise. En effet, le diplôme ne semble plus protéger l'employé contre la délocalisation de son poste vers des pays à coût plus bas.

Cette étude de cas a aidé à identifier les facteurs influençant les talents à accepter une relocalisation sous contrat local dans un pays à moindre coût.

De ce fait, cette thèse fournit aux entreprises des éléments contributifs à la gestion globale des talents dans un contexte de délocalisation.

Mots clés : AQQC (Analyse Quali-Quantitative Comparée), contrat psychologique, délocalisation, délocalisation de l'individu, expatriation, expatriation auto-initiée, mission internationale, MMR (Mixed Methods Research), talents globaux

Résumé en anglais

Individual offshoring emerges as a new form of organizational-initiated expatriation which bridges self-initiated-expatriation and international assignment.

The failure of IA to retain talented individuals (talent) and a growing pressure on costs leave no choice to companies but to dramatically reconsider how expatriation can develop talent globally in a different but still sustainable way.

However, this new form of expatriation resonates as a breach of the psychological contract. If talent no longer expect to remain in the same company for a large part of their career, they still hold an expectation that white collar activities associated to higher degrees would protect their jobs from moving abroad.

This thesis was a case study of a company offshoring some of its global talent to lower cost locations. The purpose was to understand what factors talent consider in accepting to relocate to a lower cost location under a local contract.

This research contributes to talent retention and sustained talent management while offshoring activities to lower cost countries.

Key words: expatriation, global talent, individual offshoring, international assignment, MMR (Mixed Methods Research), offshoring, psychological contract, QCA (Qualitative Comparative Analysis), self-initiated expatriates