

Reshoring decision-making and implementation processes: A multiple-case study

*Albachiara Boffelli (albachiara.boffelli@unibg.it)
University of Bergamo, DIGIP*

*Ruggero Golini
University of Bergamo, DIGIP*

*Guido Orzes
Free University of Bozen-Bolzano, FAST*

*Stefano Dotti
University of Bergamo, DIGIP, CELS*

Abstract

Over the last decade, reshoring has increasingly attracted the attention of the practitioners and academic community. While a significant number of articles have analyzed drivers, locations and activities involved in reshoring decisions; the decision-making and implementation still lack empirical analyses. The aim of the paper is to develop and empirically refine a framework on reshoring decision-making and implementation processes. Drawing from extant literature, we identify a set of consequential phases. We then conduct three case studies to refine such phases and identify the timing, stakeholders and main criticalities of each phase. Finally, we develop five propositions for future empirical validation.

Keywords: Reshoring, Decision-making process, Implementation process.

Introduction

Starting from the '80s, there has been a tendency of firms to concentrate high value-added activities (such as research and development, marketing and post-sales services) in developed countries, and to move low value added activities, such as labor intensive manufacturing processes, to developing countries (Gereffi and Fernandez-Stark, 2016). This phenomenon is known in Economics and International Business literature as “Smiling Curve”, a concept first introduced by the founder and president of Acer (Stan Shih) in 1996, who observed that the share of value added was shifting from the production stages to the pre- and post-production ones (Shih, 1996). The direct consequence of this trend is the movement of the lowest value added stages towards developing countries (Baldwin et al., 2014). However, the growing awareness of the hidden costs of offshoring (e.g., longer lead times, transportation costs, intellectual property losses, cultural differences) and of the benefits generated by the control of the production stages (e.g., creative commons) have recently led many companies to re-think

their international value chains in terms of location and sometimes to reshore their production activities (i.e., bring them back to their home countries).

The reshoring phenomenon has gained momentum also among scholars (Di Mauro et al., 2018) and policy makers (De Backer et al., 2016). The literature has focused mainly on motivations (drivers), locations (low costs or developed countries), activities (labor or capital intensive) and governance modes (Fratocchi et al., 2014; Wan et al., 2017). The reshoring decision-making and implementation processes are instead under researched (Wiesmann et al., 2017; Barbieri et al., 2018)

Consequently, the goal of our paper is to propose and empirically refine a framework on the reshoring decision-making and implementation processes, which highlights the main phases, timing, actors/stakeholders involved in each phase, and the main criticalities faced.

The remainder of this paper is structured as follows. First, we present the relevant literature, highlighting gaps and research opportunities. Second, we explain and motivate the adopted methodology. Then, we present and discuss the main results. Finally, conclusions, limitations and future research avenues close the paper.

Literature review and theoretical framework

Reshoring phenomenon definition

The reshoring phenomenon has gained more and more attention in the last decade. After the global recession, governments have started to idealize reshoring as the panacea for unemployment issues. Press and consultancy companies followed this wave, by developing reports and studies on the phenomenon scale and potentialities (Booth, 2013; PricewaterhouseCoopers, 2012; Sirkin et al., 2013). Academic literature did not pull back the opportunity to explore the new trend from different perspectives, contributing to increase the research interest on the topic. Despite the differences, some elements are shared across the recent literature on *reshoring* (Fratocchi et al., 2014; Gray et al., 2013; Wiesmann et al., 2017):

- It is a location decision;
- It can involve a change in the ownership;
- It is the reverse of the offshoring decision, so it involves only previously offshored activities.

Moreover, this paper endorses the assumption made by Fratocchi et al. (2014) that reshoring does not necessarily involve the complete closure of the company's offshore activities, which could be reconverted to the production of different products or simply reduced in volume.

An important issue to take into account is the ownership: different kinds of reshoring are usually distinguished based on the ownership mode at the offshore country and at the home country (Gray et al., 2013; Wan et al., 2017). Consequently, a company have to take two different decisions: location and ownership. Although they are separated, they could also happen simultaneously; accordingly, this work will consider both of them as part of a complex decision-making process, in order to gain a holistic point of view on this process.

It is important to clarify that there are other location decisions available to the companies. As an example, *Nearshoring* identifies the decision to locate some activities near to the company's home country (Fratocchi et al., 2014), no matter whether the country of origin is offshore or the home country. Table 1 summarizes the location decisions relevant to this paper. In particular, in this research reshoring will be defined as "*the movement of previously offshored production activities back to the home country, either in-house or by relying on local suppliers*" (Stentoft et al., 2016).

Location decision	Description	Home country	Near country (home region)	Offshore country
Back-reshoring (called reshoring in this paper)	Decision to move previously offshored (or moved to a near country) activities back to the home country			
Nearshoring (from an offshore country to a near country)	Decision to move activities (from an offshore country) to a near country			
Nearshoring (from the home country to a near country)	Decision to move activities (from the home country) to a near country			
Offshoring	Decision to move activities from the home country (or from a near country) to an offshore country			

Table 1 - Vocabulary of the location decisions

Concerning the ownership decision, the two extreme configurations are vertical integration and outsourcing, and different shades exist between the two (e.g., joint ventures). Both location and ownership decisions are not necessarily unique within the same company, meaning that a company could go through multiple locations decisions for different products/services/components (Fratocchi et al., 2014). While some authors (e.g., Kinkel, 2014; Martínez-Mora and Merino, 2014) take the firm as unit of analysis in their studies; others focus on the single transaction (Foerstl et al., 2016) or the reshoring decision (Ketokivi et al., 2017).

Literature review

Two recent systematic literature reviews (Barbieri et al. 2018; Wiesmann et al., 2017) have analyzed and framed in detail the studies so far published on the reshoring topic. These two reviews acknowledge that most reshoring papers have so far focused on the drivers, motivations and barriers of reshoring. Wiesmann et al. (2017) identify five categories of drivers:

- *Global competitive dynamics*: refers to global shifts that could affect the differences among locations; therefore, hardly predictable and subjected to continuous change;
- *Host country*: variables related to the characteristics of the host country that could positively (drivers) or negatively (barriers) affect the reshoring decision;
- *Home country*: opposite to the previous, these variables are related to the characteristics of the home country that could positively (drivers) or negatively (barriers) affect the reshoring decision;
- *Supply chain*: It takes into account everything that concerns mental or physical distances. It seems to be the most researched area, because it is what more often was neglected when the offshoring decision was made;
- *Firm-specific*: related to the misjudgments that a company can have in the offshoring decision (reshoring drivers) and to everything that lacks (e.g. capacity, resources, information, communication) when considering to reshore (reshoring barriers). Usually, barriers overcome drivers in this category.

The aforementioned two reviews show instead that the reshoring decision-making and implementation processes appear to be particularly under researched (Wiesmann et al. 2017; Barbieri et al., 2018). Fratocchi et al. (2014) made a first attempt to conceptualize the manufacturing internationalization as a multi-step process, which takes into account the dynamic continuum between offshoring and reshoring. More recently, Bals et al. (2016) proposed a reshoring decision-making and implementation process, but with the main objective to frame future research avenues. Finally, Joubioux and Vanpoucke (2016) develop a right-shoring framework to guide location decision-making. However, all these works are conceptual and lack empirical support. Moreover, an unfilled gap in literature concerns the identification of stakeholders involved and affected during the

decision-making and implementation processes, even though it should be the starting point towards an ecosystem thinking (Ketokivi et al., 2017).

Theoretical framework

Several scholars (Voss et al., 2016) emphasize the importance to develop a conceptual framework to drive empirical research. Such a framework explains, either graphically or in a narrative form, the main aspects that have to be studied (Miles and Huberman, 1994) and helps researchers to: i) shape the initial research design, ii) measure constructs more accurately, and iii) have a firmer empirical grounding for the emergent theory (Voss et al., 2016).

Drawing from extant literature (e.g., Bals et al., 2016; Joubioux and Vanpoucke, 2016), we develop a theoretical framework on the reshoring decision-making and implementation processes (Figure 1). After acknowledging the existence of the different phases of the two processes, this paper aims at finding empirical evidence regarding the following research questions:

*RQ1: How is the **decision-making process** structured (phases, timing, actors/stakeholders involved, main criticalities)?*

*RQ2: How is the **implementation process** structured (phases, timing, actors/stakeholders involved, main criticalities)?*

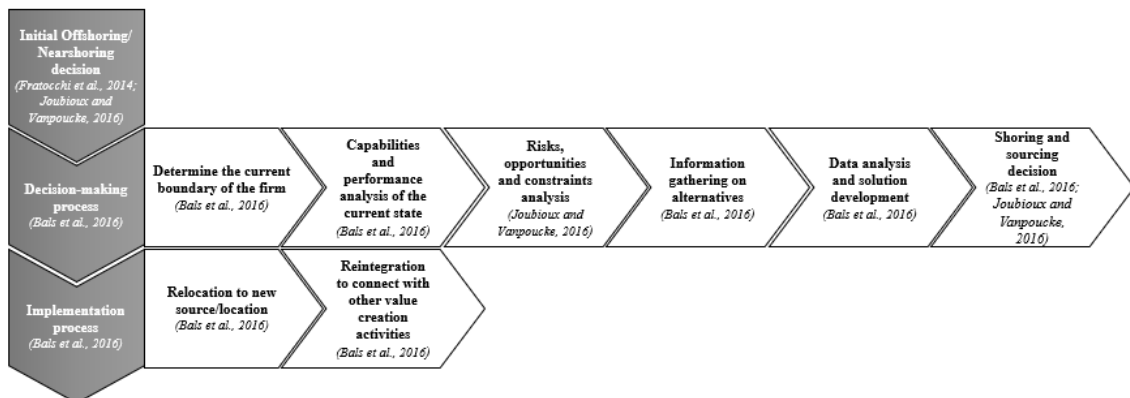


Figure 1 - Theoretical framework

Methodology

Wiesmann et al. (2017) observe in their literature review a predominance of theoretical and conceptual papers on reshoring and argue that this is due to the fact that reshoring is an emerging and still unexplored trend. Therefore, given the early stage of the research in this field, we adopted a multiple case-study methodology

In practice, case research can be used for exploration, theory building, theory testing and theory elaboration/refinement (Ketokivi and Choi, 2014). The primary purpose of our work is theory refinement.

For this paper, three cases were selected in the textile-clothing-leather-footwear (TCLF) industry, which is one of the most affected by relocation processes in Italy (Di Mauro et al., 2018). All the cases have been selected among the “best-in-class”, as an inductive research would require (Voss et al., 2016). Additional cases are currently under development and will be added in future to enrich the empirical data.

Table 2 summarizes the main characteristics of the selected cases.

Table 2 - Summary of cases

Case	Core business	Product/ component object of the relocation	Turnover 2016 (mln €)	Employees 2016	Starting country → Final country	Relocation year	Governance mode (Offshoring→ Reshoring)
A	Total look clothing	Seamless sweater	1278.7	3211 (Group)	Croatia → Italy	2016	Out→In
B	Zips fastener	High-end zip fasteners	3.6	12 (Italy) – 100 (China)	China →Italy	2010	In→In/Out
D	Outer-wear	High technical content outerwear	12.1	25 (Italy) - 270 (Romania)	Romania →Italy	2014	In→In

Given the limitations of single cases about generalizability and misjudgment of single events (Voss et al., 2016), a multiple case approach has been adopted. In particular, retrospective cases have been used to help the case selection process. Obviously, we have been very cautious in selecting decisions that were not too far away in time, because of the known problems in collecting historical data: lack of memory and post-rationalization (Voss et al., 2016). The first problem is related to the impossibility to recall important events that happened a long time before; to overcome this problem the selection of the interviewees and the assessment of their knowledge about the events have been of fundamental importance (Voss et al., 2016). Post-rationalization concerns a change in the interpretation of events over time; consequently, we triangulated data from secondary sources (Voss et al., 2016).

Finally, the case studies have been selected with a replication logic in order to achieve either (Eisenhardt, 1989; Yin, 2009):

- Literal replication: the case predicts similar results (cases from the same country and industry);
- Theoretical replication: the case produces contrary results, but for predictable reasons (cases have different company size, different host countries, different positions in the supply chain, different final markets).

The data collection involved semi-structured interviews and multiple researchers in order to achieve higher reliability. In case multiple researchers were not available to physically conduct all the interviews, some methods to record and document all the information have been employed. Finally, a coding process has involved different researchers in order to achieve a robust and shared data reduction process (Miles and Huberman, 1994; Voss et al., 2016). Concerning data analysis, as suggested by Eisenhardt (1989), we first performed a within-case analysis, to become intimately familiar with each case without aiming at generalizing patterns among the cases; then, a cross-case analysis allowed us to generalize the conclusions drawn from the cases.

Generally, the data collection and analysis were designed to guarantee construct validity, internal and external validity and reliability.

Results

Within-case analysis

Case A

The company has its headquarters in Treviso (North Italy), where the high value-added activities take place (e.g. human resources management, design, purchasing, sales, production planning). Between 1990s and 2000s, the company delocalized its production activities first in Spain, then in France, Tunisia, and East Europe. Beginning in 2005, the company has put in place a process of outsourcing production activities to external

suppliers and to a company belonging to the same group. In 2016, company A decided to bring back some machineries from Croatia to Italy and start to produce again a small part of production. The relocated machineries were bought partially from the previous cited company that belongs to the same group of company A, partially they were updated with cutting edge technologies, thanks to the collaboration with a strategic machinery supplier. These manufacturing activities are dedicated to a single product, with a very high technological content. Moreover, all the raw materials (yarn) and accessories (e.g. zips, buttons) suppliers, selected for this product, are located in Italy, to ensure the achievement of a true “Made in Italy” product, being this one of the main drivers towards this decision.

Other drivers behind this relocation decision, according to the company’s Chief Operating Officer (COO), have been the higher level of automation allowed by the new technology used, the development of innovative know-how, the higher service level towards the retailers, a higher internal branding (towards the employees), the proximity between production and research and development (R&D). The main barriers have been the labour cost, partially compensated by the adoption of a higher automated technology, and the lack of some competences in Italy (lost due to the extensive offshoring processes of the last decades).

Case B

The company was founded in Padova (North Italy), and always maintained there its headquarters. It is a family firm and the strategic decisions regarding the company are taken by the two family members (father and son) that still run the company. In the 80s, the company opened a joint venture in China, where half of the employees (almost 100) were dedicated to the production activities. The Chinese plant is today focused on the production of low-end products. In 2010, the company decided to move part of its manufacturing activities back to Italy, to extend the core business to high-end products (e.g. zips and other accessories for clothing and leather items) for luxury brands. Therefore, company B maintained the traditional manufacturing activities in its Chinese joint venture, while the activities dedicated to the production of the new high-end products were moved to Italy. This new plant is much less vertical integrated than the Chinese one; in fact, it is more economically convenient to outsource some activities to external suppliers (despite finding capable suppliers has been a real challenge for the case company).

The main drivers of the relocation decisions, as stated by the company’s Chief Executive Officer (CEO), have been the search for a new and more profitable market, the need for a higher quality, having a “Made in Italy” product, guaranteeing a higher service level to the luxury brands, lower costs for quality control, and intellectual property protection. The main barriers have instead been the suppliers’ shortage, an issue significantly underestimated by the company, the lack of public funding for a small company, the establishment of commercial agreements among different brands that became part of larger groups (e.g. Kering, LVMH) that limited the freedom of supplier selection to a lot of company B’s potential customers, and the weakness of the case company’s brand with respect to some bigger competitors (most likely to be selected by the large groups).

Case C

The company’s headquarters are located in Bergamo (North Italy), where all the high value-added activities have always been maintained (e.g., administration, management, R&D, purchases, sales, quality control). Case C is a family firm at the third generation, with family members from two generations involved in the top management. Starting from the 90s, the company begun the process of manufacturing delocalization to Romania. At the beginning, the activities were entrusted to third-party suppliers and an

owned company was founded in Romania in 1996. In 2008, the case company decided to run a production test in China, but, because of quality issues all the manufacturing activities were brought back to Romania in 2011. In 2014, because of the customers (high-end brands for technical and sport clothing) requests of small batches of very high-quality and highly innovative products, the company decided to bring some production activities back to Italy.

The foreign office manager has identified three main drivers of this final reshoring decision: the difficulty to produce small batches in Romania, the high technological content of the products and the need to maintain a linkage between the high value-added activities and the manufacturing. The main barriers have been the lack of competences in Italy (the company have had to hire graduated people to find someone that had sewing abilities) and consequently the labour cost, which was partially compensated by the higher value recognized by the customer to a “Made in Italy” product.

Cross-case analysis

All the companies went through almost all the different phases of the process described in Figure 1, but with some significant differences.

For what concerns the *decision-making process* (Figure 2), the initial phases – related to the analysis of the current state – were not considered in some cases (Cases A and B), i.e. when the decision involved only a limited part of the overall production. Although, all the companies recognize that if they had considered better all the phases, the reshoring would have been more effective and efficient. In general, a lot of information is collected during the process (e.g. demand forecasting, costs analyses, and expected return of the investment). As far as the stakeholders involved are concerned, someone in a powerful position within the company is always involved (e.g. Entrepreneur, CEO). Very rarely, people from outside the company (e.g., consultants) are involved in such a decision, this happens only in case that some competences or resources cannot be found inside the company (for example in case of smaller companies, such as Case B). In Case A, the decision was also influenced by the company functional units, through a bottom up process. Very interestingly, none of the companies has been able to define the exact length of this decision-making process, because both they are not sure about when the process has started, and they perceived the separation between the decision-making and the implementation as very blurred.

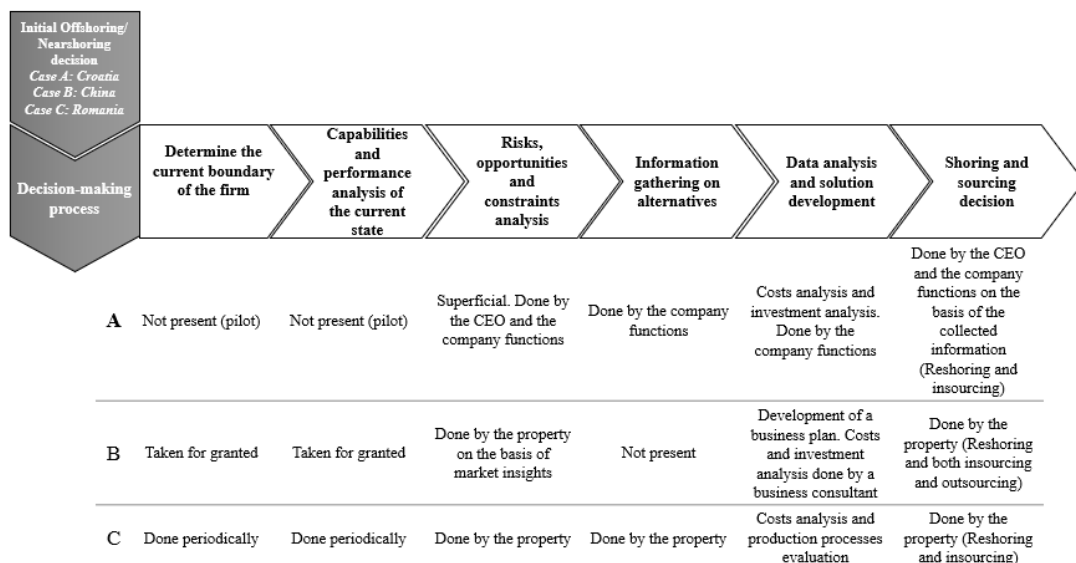


Figure 2 - Cross-case analysis of the decision-making process

Once the decision is taken, the **implementation process** is usually very fast (less than six months) (Figure 3). In cases A and B, an additional phase with respect to the literature was found: an ex-post analysis. Particularly, information about actual costs and analysis of variances is usually collected. During the implementation, in case A also the suppliers of equipment were involved (innovation-seeking collaboration). Generally, the reshoring decision has a positive effect on the company image, both externally and internally (in front of employees).

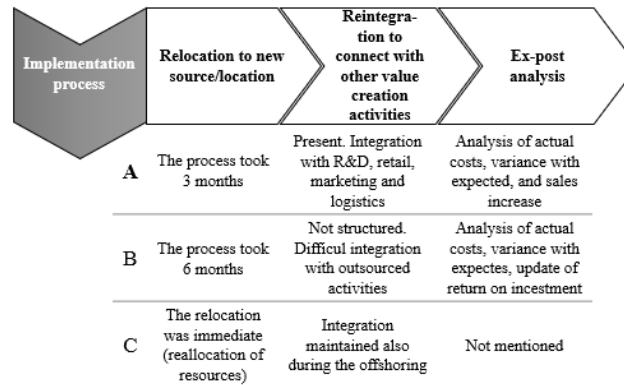


Figure 3 - Cross-case analysis of the implementation process

Discussion

The results confirm the importance to better define the reshoring decision-making process; in fact, the phases appear to be blurred and not well-defined. This seems to indicate the presence of a “flexible” approach towards decision-making (Verganti, 1999), in line with the uncertainties and risks that characterize a location decision (Tate et al., 2014; Huq et al., 2016; Tate and Bals, 2017). This leads to a first proposition, that should be further investigated: *The decision-making process of a relocation decision is managed through a flexible approach, characterized by an overlapping of phases and problem-solving cycles (Proposition 1).*

Concerning the implementation process, the theoretical framework derived from literature was enriched, thanks to the empirical evidence, with an additional “Ex-post analysis” phase. This provided evidence about the importance of enriching data analysis, usually focused on costs, with data about the sales growth and image benefits, that in all cases were quite high. Wiesmann *et al.* (2017) too suggested that “*Decision models for reshoring need to account for uncertainty, risk, quality, brand reputation and several other parameters*”. Consequently, a second proposition arises: *Enhancing data analysis by including both costs and benefits might contribute to generate a business case for reshoring (Proposition 2).*

Moreover, the data showed that when the interdependencies among the value chain activities (e.g. between R&D and production or between purchasing and production) are properly managed and maintained, the data collection as well as the implementation of the reshoring decision are much faster, almost immediate. By reversing the perspective, this supports the hypothesis suggested by Ketokivi *et al.* (2017) about the association between the decision to locate production in high-cost country and the presence of interdependencies among production, R&D, supply and market. Thus, our third proposition naturally comes: *The interdependencies among the value chain activities help the collection of data and shortens the implementation of reshoring (Proposition 3).*

Both during the reshoring decision-making and implementation, human resources play a key role. During the decision-making, employees and managers can influence the

decision through a bottom-up process (as in Case A). To the best of our knowledge, this is an innovative result. In the implementation, instead, the competence shortage is a key issue that needs to be anticipated while assessing the alternative decisions. The work by Nujen and Halse (2017) support this finding. Therefore, the forth proposition is: *Human resources need to be properly managed during the reshoring decision-making and implementation processes, because they have power to influence the decision and to make it successful (Proposition 4).*

Finally, by comparing reshoring with the previous offshoring/nearshoring decisions, the results show that the *decision-making processes* are rather similar, questioning the presence of a learning process from the internationalization experience (Barbieri *et al.*, 2018). The *implementation process* tends instead to be faster and easier, also because of a more familiar environment (the home country). This is in partially in contrast with previous literature (Barbieri *et al.*, 2018; Johanson and Vahlne, 1977; Kinkel, 2012), thus proposing that the learning process positively affects just the implementation process and not the decision-making one. Hence, a fifth proposition comes: *The decision-making process does not retrieve learning from the internationalization experience, while the implementation process does, and it is made easier by a greater experience and a better knowledge of the context (home country) (Proposition 5).*

Conclusions, limitations and future research

The paper answers to a precise call for characterization of the decision-making and implementation processes emerged from the most recent literature reviews on reshoring (Barbieri *et al.*, 2018; Wiesmann *et al.*, 2017). Through an empirical investigation our work has allowed to gather data about phases, collected information, stakeholder involvement, impacts and criticalities faced. This is the first step to gain a better understanding on how reshoring is implemented (Barbieri *et al.*, 2018). Therefore, the paper contributes to literature about reshoring and manufacturing location decision by starting to generate information about a commonly perceived gap and by developing some propositions that might open future research avenues. In turn, this can also be beneficial for managers and policy makers, who can derive guidelines to build, foster or facilitate more structured decision-making and implementation processes.

This study does not come without limitations. First, being an exploratory study, a case study approach has been selected as research method. Therefore, the results cannot be statistically generalized, despite we tried to ensure a theoretical generalizability by adopting a rigorous research design. However, extending the number of cases will definitively provide additional evidences to support our research propositions. In future, quantitative studies could help in overcoming the research method limitations. Moreover, the selected cases belong to the same context (country and industry). This was a thoughtful decision, that allowed us to control for some contingent variables. Nevertheless, studying different industries and countries could add new and meaningful insights.

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