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Trends and Ethical Issues in Business Outsourcing

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Abstract: Although in most cases business outsourcing increases profit, it often leads to unethical situations. In this paper we investigate ethical issues when companies try to balance economic considerations (benefits), and possible problems associated with company's confidentiality of sensitive data and with social impact and responsibility. We show examples of large companies such as Apple and Levi that fall into the trap of unethical outsourcing, resulting in a negative effect on their business. Not only can unethical outsourcing hurt the image of a company, but it could also cause harm to people directly as shown considering the employees of Shien, Apple, and considering people tested in medicine studies. Overall, unethical outsourcing can cause harm to many and should be avoided at all costs by businesses. We discuss the gig economy and how this leads to ethical problems. We also consider how customers could drive business to unethical practices, ethical issues in the field of medicine, ethical issues with accounting outsourcing, ethical issues in outsourcing brands with a regional identity as in the case of Levi Strauss & Co.

Keywords: outsourcing, profit, ethics, gig economy, Apple, Levi Strauss, managed service providers (MSP)

1. Introduction

Outsourcing is a business practice in which services or functions of a business are hired and taken care of by a third party on contract, on an ongoing basis. Outsourcing in a business could be the major reason why a business is successful in its nature or could be the reason for the company's downfall. Outsourcing in a business could be rather small or can be on a global scale. There are many types of outsourcing, and each could offer different benefits. Businesses may outsource managed service providers, financial services, customer service support, marketing, human resources, and contractors. These different categories consist of services that could have a greater role in a business, and some that would have a less role in operations. One type of outsourcing that is crucial in a business is managed service providers (MSP). According to (Moyal, 2021)

"Some businesses have specific IT needs that in-office teams cannot satisfy. MSPs use software, such as remote monitoring management (RMM) software, to help companies manage IT infrastructure, add cyber security measures, and offer technical support" (Moyal, 2021)

As shown, MSP is very crucial for a business as cyber security is a very important protection feature that companies would need. If a company has weak cyber security, it could lead to a data leak which could bring a company to failure. Other outsourcing services such as financial service are crucial for a business, and we will show in this paper how possible ethical situations arise with the outscoring of financial services. Most Fortune 500 companies take part in outsourcing in many ways but certainly, some use this tactic more than others. Outsourcing is conducted by businesses for many reasons such as reducing risk, increasing efficiency, flexibility, and most importantly cost savings. When a business takes part in outsourcing, the goals are always to better the business overall, but sometimes this does not pan out as expected. Outsourcing itself has many traps that companies tend to fall into. One of these traps consists of cutting corners that go against the company's morals to decrease product costs to overall increase profitability. The temptation to cut corners while conducting outsourcing is a major issue for some businesses and this research paper will go over business's ethical issues that stem from outsourcing.

A business is in it to overall achieve a profit. To achieve a profit, a business must conduct operations that would benefit the business to achieve this goal. Business outsourcing is a great option for a

business to seek to reach the promised land of profitability. Some companies also have other goals in mind besides making a profit. These goals could be to help the environment, feed the hungry, and give back to the community. Businesses that have these goals could fall off the right track on pursuing this mindset in their business by focusing too much on profit. Business outsourcing can certainly lead a business to a profit, but in some cases, it could cut off other goals of a business such as helping the environment and treating employees fairly. Throughout this paper, we will identify cases where major companies choose to make a greater profit instead of pursuing their other visions of making the world a better place.

2. UNETHICAL PRODUCTION OUTSOURCING- APPLE EXAMPLE

The company Apple has emerged this last decade to be one of the most popular companies in the World, especially in the United States. Apple offers smart phones, computers, smart watches, tablets, headphones, and recently a virtual reality headset. Apple's vision statement is the following, "To make the best products on earth and to leave the world better than we found it". According to the (Garside, 2013) article

"Apple has discovered multiple cases of child labor in its supply chain, including one Chinese company that employed 74 children under the age of 16, in the latest controversy over the technology giant's manufacturing methods...The report uncovered a catalogue of other offences, ranging from mandatory pregnancy tests, to bonded workers whose wages are confiscated to pay off debts imposed by recruitment agencies. They also found cases of juveniles being used to lift heavy goods, workers having their wages docked as a punishment and one factory dumping waste oil in the toilets." (Garside, 2013)

Apple has broken laws to produce its products at a cheaper cost. This is both a legal issue and an ethical issue. The legal issue is very important, and the company was fined along with several factories. Being forced to close, the ethical issues presented could have more of a burden and longterm effect on the company. As can be seen by the Apple vision statement, Apple wants to make the world a better place, and the company also shares moral values that consist of treating everybody equally. Consumers want to consume products that the company producing the products does not discriminate, and treat everyone will equal opportunity, respect, and an equal working environment. Apple is constantly reminding its consumers through social media posts along with commercials that its products are for everyone to use and they do not discriminate. This ethical issue of child labor overseas breaks these morals and sets a message that the company was OK with breaking the law with the children of China. This sends the message that Apple would be willing to take advantage of children who are in bad situations to work for their company with lower wages, overworking employees, harsh working conditions, and the use of child labor. One thing that Apple takes pride in is that its products are "designed in Cupertino". This statement could be found on all Apple products to show that the product has origin in California, USA. This statement could be a little deceiving to some, as some may think all their products are made in the United States when that is not the case. When this issue was released to the public in 2013, it showed the public that their products were not made in the United States, which is something most people did not know. This ethical issue brought to the attention not only that their products were not made in the United States, but also the fact that their products were created overseas in conditions that broke the law. Overall, in this case of outsourcing Apple chose to reduce their product cost, but in the end this policy cost them more. In the article, there was an opinion expressed by Dave Evans stating

"There are few places in the world that have the infrastructure to produce 600,000 phones a day" (Zhu, 2019).

Many companies in the past, such as Levi's in the 1980s, started an outsourcing trend, which is a main reason why there are not many possible factories here in the states that could handle significant orders from large companies such as Apple. In the past, legislators have tried to impose import taxes on Apple's products from China, but Apple so far has been successful in avoiding these import taxes. As shown by Zhu

"Throughout the trade war, Apple has asked for — and received — exemptions from tariffs on its major products." (Zhu, 2019).

Overall, it seems to be a no-win situation with taxing Apple's products made in China. The article expresses that if these import taxes were to occur to Apple, Apple would add this new cost down to its consumer which doesn't solve much of the problem. Legislators are trying to keep companies in the United States but since there isn't many factories to choose from, adding tariffs to Apple imports would not heavily influence the company to bring production back to the United States.

3. THE GIG ECONOMY LEADING TO ETHICAL ISSUES

Taking on the gig economy in a business could lead to many ethical issues in the world of outsourcing. A gig economy is a labor market in which employers seek to get non-permeant jobs fulfilled by independent contractors. A gig economy not only offers benefits to the employer but offers great benefits to the employees. According to the article (Scuotto, 2022)

"Especially, the on-demand workforces are willing to prefer a non-traditional employment, promoting the elasticity both for the income and workings hours (Gleim et al., 2019)." (Scuotto, 2022)

This all sounds great for both parties, but the ethical issues involved in the gig economy is what we will further evaluate on. Since the workers that are hired are not technically the employer's full-time employees of the business, they skip many typical stages of typical employees which consist of interviews, the hiring process along with numerous training processes, and information about the company itself. The steps when working for an employer could seem annoying to many employees but are very important due to being able to discover the company's goals, mission, and getting a feel for the working environment. Independent contractors miss all these stages which could impact the quality of work that is given. Independent contractors have in the back of their minds that they are not attached to one employer and would be able to find another "gig" if one employer dislikes their services. On the other hand, the employers in a gig economy have the upper hand when terminating the independent contractors. Since this type of employment is on short-term contracts, it is easier for employers to part ways with independent contractors. This can lead to ethical issues of discrimination in the workforce which can lead to the downfall of a business. According to the article (Aggarwal, 2020)

"...gig platforms are known to summarily dismiss or "deactivate" workers without notice. The use of opaque algorithmic systems can also produce unfair outcomes, with the "best" (highest rated) workers receiving a greater and growing share of available work, and certain groups of workers, particularly women and ethnic minorities, being discriminated against" (Aggarwal, 2020).

The gig economy can lead to cases of discrimination, and companies such as Uber and Amazon got caught up with using AI algorithmic discrimination. This use of artificial intelligence will make employees unhappy and could result in employees leaving the company. Companies such as Uber pay their employees in a way that breaks down their earnings which is too difficult to follow and comprehend for many. As shown in image two, the breakdown of how much an Uber driver makes is rather all over the place and seems to be unpredictable (Zhou, 2022).

Uber rider fare	Uber driver pay	Percentage Uber drivers kept
\$13.08	\$8.13	62.20%
\$20.94	\$10.44	49.86%
\$16.92	\$7.72	45.63%
\$14.97	\$6.67	44.56%
\$13.91	\$6.57	47.23%
		Average Uber drivers kept: 49.52%

(Zhou, 2022)

This made it very easy for Uber to get away with the act of discrimination for an extended time. As stated in the article (Cerullo, 2023)

"Algorithmic wage discrimination allows firms to personalize and differentiate wages for workers in ways unknown to them, paying them to behave in ways that the firm desires, perhaps [paying] as little as the system determines that they may be willing to accept." (Cerullo, 2023)

In the future, many companies could fall into the same trap as Uber, to break ethical codes in the gig economy to make extra marginal profit.

4. CONSUMERS DRIVING BUSINESSES TO UNETHICAL PRACTICES

One of the main factors that lead companies to outsourcing is their consumers. Consumer demands are very important to a company since if the company does not produce what its consumers want, they will be destined to go out of business. Consumers have the power to influence a company's decisions, and these influences can lead to companies shifting to unethical outsourcing methods. One example of unethical outsourcing would consist of methods to reduce product costs. Outsourcing production overseas in countries such as China can cause ethical issues as we have seen prior with Apple. As (Mboga, 2017) writes

"According to the International Labor Organization (ILO) forced labor is a worldwide concern affecting 21 million people; simply put there are 3 out of every 1,000 victims who are part of forced labor within Asia-Pacific with 11.7 million and other regions as shown in Appendix A260 million children partake in employment with an estimate of 170 million children engaged in apparel making; ILO estimated that 6 million children are in forced labor with 14 to 16 working hour days in poor working conditions" (Mboga, 2017).

Forced labor along with working in poor labor conditions is something nobody would want to see, but most of the time consumers turn their heads when such claims come up for the products they love to purchase, along with companies trying to curb any possible reports. One company that we would like to note on this issue of outsourcing would be Shien. Shien is a company that has taken on "fast fashion" and is taking on the trend at a cost to humanity and the environment. Shien produces clothes that are very cheap and are only anticipated to be worn a few times before parting ways and landing in the landfill. According to (Morgan, 2021)

"Over half of fast fashion like SHEIN is thrown away in less than one year, according to McKinsey. As an ultra-fast fashion brand dropping thousands of styles per day, SHEIN is responsible for accelerating this trend. This overconsumption isn't just leading to overflowing landfills and dumping used clothes in Africa, it's also wasting enormous amounts of water, energy, and CO2 emissions to make new clothes that will only be discarded soon after." (Morgan, 2021).

Hurting the environment is very unethical for a business, and Shien could make more sustainable products, but the company rather not take on this change due to the need to keep costs down for its consumers. Shien's target audience is women between the ages 16-35, and this specific audience is the audience that cares the most about climate change, our environment, and equal working opportunities for everyone. Yet, they are purchasing products that hurt the environment and have issues with both forced labor and child labor. This leads to the ethical issues of outsourcing for Shien as its customers seem to not care about the unethical practices since they still purchase products from the company. Shien's factory's reports show,

"A lengthy investigation by Wired first chronicled how both laborers and consumers suffered from the production of its clothes, while a documentary by the U.K.'s Channel 4 found that Shien employees were working 75-hour shifts with very little time off." (Rajvanshi, 2023)

As shown by the two mentioned papers, companies like Shien consist of outsourcing that is harmful to the globe but stems from the need to fulfill consumer's wants and needs.

5. ETHICAL ISSUES IN THE FIELD OF MEDICINE

Throughout this paper, we have identified retail companies such as Shien and Apple who have pursued unethical outsourcing which harms a great scope of the population. Consumers have the choice to purchase products from these companies and there are many other alternatives consumers can pursue. When consumers see the unethical business practices of these companies, they can easily switch to companies such as Samsung or Abercrombie. This next example differentiates us from these companies as there is little if any competition to choose from, along with this product being more of a necessity. This necessary item is medicine. People take medication to survive, and it is a necessary need for some for survival. Medicine companies are known to go down the road of unethical

outsourcing and consumers have few options to move from one of these products if they do not like their methods of business. In the medical field, companies use outsourcing methods to get their product on the shelf both quicker and cheaper. Some medicine companies are willing to take advantage of a certain group of people to obtain a greater profit. These people consist of the poor and uneducated citizens in third-world countries, which is an easy target to take advantage of. In a paper entitled "Ethical Issues in Outsourcing: The Case of Contract Medical Research and the Global Pharmaceutical Industry" (Abodor, 2012) writes

"This research focuses on the ethical issues associated with the outsourcing of medical research, Contract Medical Research (CMR) to Contract Research Organizations (CROs) in emerging markets. CROs are commercial entities that perform clinical trials for pharmaceutical companies."

He further continues:

"Violation of ethical rules occurs when contract researchers engage in behavior that violates basic universal ethical norms. In the case of CMR outsourcing, ethical violations can range from a failure to follow establish photocalls to testing drugs illegally or subjects to failure to safeguard patient rights in any shape or form." (Abodor, 2012)

As shown by the article, medical companies are taking advantage of people who don't know any better and do not know what they are getting into with these medical tests. A medical test could be very dangerous for the patients involved not fully knowing what is occurring. These medicine companies who take part in this unethical outsourcing do not care about the people being tested in third-world countries but solely care about the data they could obtain from them cheaply. These unethical practices that occur overseas are difficult to track, but consumers who use these medicines and do not approve of these unethical practices might not have the option to choose a medicine that is not conducted with unethical practices. Medicines are a necessity to live for some, which is one of the reasons medicines companies can have these unethical practices without hurting their sales significantly.

6. ETHICAL ISSUES WITH ACCOUNTING OUTSOURCING

As we have seen with prior companies, the key benefits for a company to outsource are the reduced cost, and reduced responsibility for a company which can lead to greater profits. Companies also outsource to get faster return times on the goods or services that are being outsourced. In prior examples, we have seen companies such as Shien and Apple outsource production to make goods cheaper, and we also see a similar trend in the outsourcing of accounting services. When these companies are outsourcing, they are not always truly honest with the clients they are serving. Not telling clients the full truth about the services being provided is very unethical for a company. As shown in the article (McGee, 2005)

"Is it really honest to alert a client that tax information "may" be sent to a third-party provider, when in fact it is the firm's policy to always or usually send client tax information to non-CPAs working in India? Is disclosure really full, or adequate?" (McGee, 2005)

Many clients would not be OK with their valuable private information being sent overseas to countries such as India, and many don't know if that is occurring or not. In countries such as India, there are many different regulations and standards than here in the United States. As shown in the (McGee, 2005) article

"Although many Indians are trained in the preparation of U.S. tax returns, it is not always easy for an AICPA member resident in the United States to determine in advance which Indian third-party tax return preparers are sufficiently competent. One way to overcome this problem would be to set up a branch in India and to supervise it. However, such an approach apparently is not required under this rule." (McGee, 2005)

This is a big issue since a mistake on someone's tax return can be crucial, and lead to legal issues. Mistakes in accounting are nothing to be taken lightly, and outsourcing very important aspects which are known to be unreliable and risky is unethical.

7. ETHICAL ISSUES IN OUTSOURCING BRANDS WITH A REGIONAL IDENTITY

A regional identity is a certain location that is suggested when you see a certain product. Examples of such would be a Philly Cheesesteak which is known to be associated with the city of Philadelphia, along with New England clam chowder having an association with the New England area, especially the city of Boston. A company that was once known to have this type of association was Levi's. Levi's is a popular brand in the United States that is best known for their jeans. Levi's was a company founded in 1853 in San Francisco, California by an immigrant from Bavaria named Levi Strauss. Levi's brand carried a mid-west style which represented America. The Levi logo (https://www.levistrauss.com/2011/07/01/two-horses-many-versions-one-message)shows how the brand carries out its regional identity by not only stating the city of San Francisco but also showing what represented the mid-west of the United States during the turn of the 20th century.

In the 1990s the company wanted to increase profits and one way of achieving this goal was to outsource parts of their business. As (Skorin-Kapov, 2019) writes

"In order to outperform the competition (e.g. from Wrangler, Diesel, Guess, Calvin Klein), in 1990s, Levi started with offshoring and, consequently, with closure of domestic US factories." (Skorin-Kapov, 2019).

Outsourcing can be very beneficial for a business when it is done the correct way, but Levi ran into some ethical issues on that mission. As shown by (Skorin-Kapov, 2019)

"In 1991, it was revealed that some jeans labeled as "Made in the USA" were in fact made in China, using much cheaper wages. Due to cost efficiency, Levi jeans started to be produced outside the United States and in 2003 Levi closed its last US factory (in San Antonio), ending the 150 year of US production, and currently producing in United only a few expensive styles" (The Associated_Press 2003)." (Skorin-Kapov, 2019)

This is to be considered lying about products to customers and is very unethical. Situations as such get customers upset and cause customers to move away from the product. Creating a product of the same quality for a cheaper price sound like a great idea, but if it causes a company to unethically mislead its customers, the company should dispose of the idea.

8. Internal investors leading to business outsourcing

In a company, investors have an impactful say on internal discissions. Investors could have the power to push a company in one direction which could be for better or worse. The reason why investors could lead a company in the wrong direction is due to their overall goal of raising short-term shareholders' wealth. One would think that an investor would be more focused on the long-term growth of a company and promote the best decision for the company, but many investors would steer a company to conduct outsourcing when it wouldn't be the right decision. Outsourcing is typically very profitable for a company which makes investors ecstatic. As shown in the article (Robertson, 2010):

"The decision to offshore/outsource frequently has implications in the realm of capital markets. Investors may view the decision to offshore/outsource positively, believing that it will reduce costs, increase an organization's future productivity, and, therefore, enhance financial performance." (Robertson, 2010)

Many companies have faced the consequences of outsourcing in the past. As mentioned prior, the company Levi's has fallen into this trap. Levi's products became cheaper to make which is a positive, but the consumers were left with a lesser quality product. As stated

"Since investors and consumers do not have completely parallel objectives, it is understandable that their moral offshoring/outsourcing decisions vary as well. Muncy and Vitell (1992) found that consumers employed unique moral roadmaps when faced with ethical dilemmas and distinguished across dilemmas based on criteria such as whether the consumer was actively or passively benefiting from legal or illegal actions." (Robertson, 2010)

Like we saw in Levi's, their product's quality has reduced when outsourcing which left consumers not amused. If the quality of the product was similar, some customers would have not minded, but Levi's is known to be an American based brand, and many were upset when they heard their American brand

jeans where no longer made in the United States. To wrap this all together, it is easy to believe that investors in the company Levi's where focused on short term shareholders wealth since outsourcing would lead to less quality products and a scar on their American identity. Without being said, if outsourcing is conducting the proper way, along with correct moral and ethical judgment, it could lead a company to great success. Some companies instead of outsoaring for their products still have their factories located in the United States. Companies that focus on quality and express that to their customers feel that their products labeled "made in America" add value to their items. As shown in the article

"Companies are concerned about maintaining quality standards in offshore outsourcing. This concern is well illustrated by the marketing communications manager of Zildjian Cymbals, based in Massachusetts, who explains why they remain in the U.S. while all other cymbal manufacturers have moved abroad: "we love the fact that these are the only cymbals made in America, and wethink it's worth it to have the factory here as opposed to overseas where we wouldn't have anycontrol, so to us it's the only way to make the best cymbal we know how" (Radio Boston, 2008). The vignettes in the survey instrument do not use actual company names or events, the intent was to present companies grappling with quality, information security, and child labor concerns and on the brink of making a decision to offshore, outsource, or offshore outsource." (Robertson, 2010)

This demonstrates how companies rather choose to have their products made in the United States to ensure quality of their products. This paper has demonstrated how business outsourcing could have many positive effects on a business along with ethical issues it may bring, yet some companies decide to stay in the United States and make less profit to ensure the businesses ethical standards along with the quality of their product.

9. CONCLUSION

Throughout this paper, it has been clear that there are many ways outsourcing can become unethical for a business. In most cases, business outsourcing seems to be a great idea to see an increase in profits but often leads to unethical situations. As shown in the paper, large companies such as Apple and Levi's fall into the trap of unethical outsourcing which has a negative effect on their business. Businesses should be very careful when creating plans to outsource and look at the big picture instead of only focusing on profits. Looking at the big picture is very important for businesses, as cases of unethical behavior could potentially damage their image and reputation. Not only can unethical outsourcing hurt the image of a company, but it could also cause harm to people directly as shown considering the employees of Shien, Apple, and considering people tested in medicine studies. Overall, unethical outsourcing can cause harm to many and should be avoided at all costs by businesses.

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