

Review

A Stakeholder-Specific View on Impact Sourcing—Systematic Literature Review and Recommendations for Future Research

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Abstract: Impact Sourcing is the outsourcing of activities to disadvantaged social groups in order to help them become participants of the globalized digital world and thus benefit from higher incomes and wealth creation. Firms started using this approach in the early 2010s to contribute to their Corporate Social Responsibility goals. Empirical, mainly qualitative, research in the form of case studies has documented the achieved advantages and challenges faced. Our paper provides a systematic literature review of these studies. It consolidates the extant research findings along five involved stakeholder groups—impact sourcing providers, involved employees, their social communities, the outsourcing clients, and the government—and identifies avenues for future research.

Keywords: impact sourcing; literature review; stakeholder perspective



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1. Introduction

Globalization has grown over the last decades and brought many promises—the interdependence of countries working together has deepened and has enriched nations. However, it “has not brought the promised trickle-down benefits to many of the poorest people in the developing world” ([1], p. 533) Different sustainability-oriented business practices established by either public or private initiatives have tried to tackle this issue, such as micro-finance infrastructures, which help underprivileged people establish their own businesses, or MOOCs (massive open online courses), which make education easy to access and consume. Another way of helping disadvantaged people and communities become active members of the global economy is Impact Sourcing. This relatively recent business practice uses digital technologies and virtual collaboration to intentionally employ disadvantaged individuals for the betterment of themselves, their families, and their communities by creating sustainable work [2]. The trend emerged from Information Technology (IT) Outsourcing, where IT operations are transferred to an independent provider firm [3], and from Business Process Outsourcing (BPO), where IT-intensive business activities are serviced by outsourcing providers. Impact Sourcing distinguishes itself from traditional outsourcing through its mission to affect a wider audience instead of only pursuing the organization’s economic or growth objectives. However, while Impact Sourcing wants to bring economic and social benefits to marginalized communities through sustainable job creation and growth, it also delivers inexpensive high-quality services [4]. This represents the hybrid character of the business model [5] as it seeks Corporate Social Responsibility (CSR) objectives along with cost-saving objectives [4].

The number of research publications on Impact Sourcing has been growing over recent years and has highlighted characteristics, success factors, as well as effects of Impact Sourcing. However, current research consists almost only of (single) case studies, which overall lead to a quite fragmented stage of knowledge. In these case studies, Impact Sourcing has been shown to be a socially and even societally important lever that holds strong potential but also creates challenges and tensions to be carefully managed. We think that it is time to consolidate this research by a systematic literature review to structure

and highlight what we know and what we do not know yet, i.e., where further research is needed. Such a review can inform both researchers, decision makers in firms, and policy makers in regulatory institutions about their future actions in researching, leveraging, and governing impact sourcing.

In particular, there is a need to get an overview of Impact Sourcing from the different stakeholders' perspectives (such as the sourcing providers, the clients, or the people employed). Therefore, our research questions are:

What is the state of scientific insights on Impact Sourcing? What do we know regarding the different stakeholders? What are the needs for future research in this field?

Accordingly, our work fills this void, structures and presents the current state of knowledge by summarizing and synthesizing the findings from extant research, and identifies needs and avenues for future research. In the following, we first provide some foundations about Impact Sourcing before introducing our methodology for retrieving and analyzing extant studies. Afterward, the literature review findings are presented, followed by discussing the resulting implications and highlighting areas for future research.

2. Background

Thanks to global digitalization, organizations can now contract third parties around the world to outsource their services, which is primarily done to reduce operational expenses and to fill the talent shortage that often prevails in the home country [6,7]. While global, or "offshore", outsourcing has become a widespread business practice within the last three decades, a growing discourse on IT outsourcing and its ethical and moral intentions has been observed [4]. Not only did the public's expectations of organizations' responsibilities increase, but their stakeholders and executives also regard social and environmental issues as an important factor in their outsourcing decision. One way to appease the pressure of consumer expectations is to implement CSR standards by which social and ecological topics are integrated into the company's operational objectives [8]. CSR in this context means building a link between sustainability concerns and company strategy, consumers, employees, and communities to foster an environment where business practices are focused on their social and environmental consequences [9].

Especially, "corporations that outsource want to ensure that their outsource providers can attest to the well-being of their employees and the communities in which they operate" [8]. While the International Association of Outsourcing Professionals (IAOP) reported in 2009 that many companies recognize CSR as part of their outsourcing decisions [4], critics have argued that CSR only focuses on the benefits and should move to a newer concept called Creating Shared Value (CSV) [10]. The concept's core is to create social value between the outsourcing company and the provider while striving for economic value. Impact Sourcing has appeared as an approach to deliver this idea.

So far, there is no clear overview or timeline on when and how Impact Sourcing appeared, and no common standard definition has been manifested, yet. The earliest definition was published by The Rockefeller Foundation in 2011 [2] and describes Impact Sourcing as employing "people at the base of the pyramid, with limited opportunity for sustainable employment, as principal workers in business process outsourcing centers to provide high-quality, information-based services to domestic and international clients" ([2], p. 5). Bulloch and Long [4] interpret Impact Sourcing as "outsourcing that benefits disadvantaged individuals in low employment areas [and] looks beyond the common source of supply for traditional outsourcing to provide higher-income employment and access to new income opportunities to individuals that might not otherwise be employed in [IT]" ([4], p. 3). Carmel and his colleagues expand this definition to "the practice of hiring and training marginalized individuals who normally would have few opportunities for good employment to provide information technology, business process, or other digitally enabled services" ([10], p. 19). Finally, Ismail et al. [11] argue that using the word 'disadvantaged' instead of 'marginalized' is more appropriate for the target recipients because the term 'disadvantaged' implies deprivation of necessities and not solely the deprivation of financial resources. Therefore, their definition of Impact Sourcing is: "Contracting

out of digitally enabled services to service providers that employ disadvantaged individuals who normally have limited employment opportunities due to social marginalization" ([11], p. 151).

While Impact Sourcing was earlier often used interchangeably with 'social outsourcing', it differs in two ways. First, Impact Sourcing focuses on the tasks of digitally enabled IT outsourcing or business process outsourcing, while social outsourcing includes more generic work (such as manufacturing of physical goods). Second, the supplier of the service, also labeled as 'Impact Sourcing Service Provider' (ISSP), does not have to be a social enterprise but can also be a regular commercial enterprise [11]; thus, Impact Sourcing focuses on both meeting the regular outsourcing objectives (cost and talent) while contributing to the CSR agenda [4]. However, the tension between social and commercial logic can lead to challenges [1,4], which will be discussed later.

ISSPs are capable of taking on a broad spectrum of services, ranging from digitally enabled services such as transcribing handwritten, picture tagging, or data entry to more complex tasks such as business process services, including call center work, processing forms, or building reports [4,10,12]. The literature specifies various types of business models which mainly differ in how the value chain is organized (e.g., involving subcontractors or not), but all have in common that an ISSP involves marginalized people who eventually do the outsourcing tasks [10].

Despite the manifold extant research activities, a systematic literature review that consolidates the findings gathered so far and that covers the research insights from the perspective of the different stakeholders in Impact Sourcing is missing. The only literature review that we could find focuses on developing a precise definition of Impact Sourcing [11]. Our literature review will apply a more systematic approach, use a more comprehensive scope, and analyze extant Impact Sourcing research from the perspective of the different stakeholder groups involved in Impact Sourcing.

3. Methodology

This paper is based on a systematic literature review to give an overview of the current state of extant research on Impact Sourcing in terms of how each stakeholder adjusts to the changes caused by Impact Sourcing. The Impact Sourcing ecosystem was first introduced by Bulloch and Long [4], who identified the four stakeholders of Employee, Service Provider, Client, and Community. Carmel et al. [10] created a research framework and extended Bulloch and Long's work by introducing the Government as a fifth stakeholder. These five stakeholder groups serve as guiding categories for deriving and analyzing the literature.

To ensure methodological rigor, we followed the well-accepted guidelines from Webster and Watson [13] and vom Brocke et al. [14]. Further, for our literature retrieval and selection process, we followed the PRISMA framework as shown in Figure 1 and explained in the following.

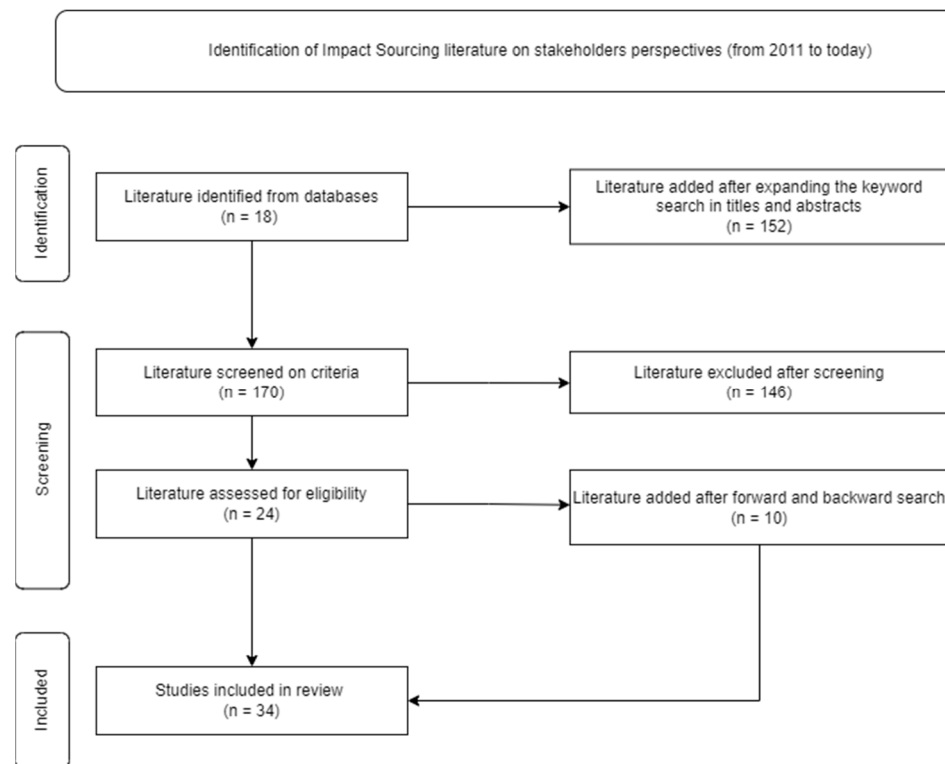


Figure 1. Literature retrieval process according to the PRISMA procedure. (PRISMA is a standard procedure for reporting systematic literature reviews, <https://prisma-statement.org> (accessed on 18 August 2022)).

In the first step, the relevant literature needs to be retrieved by keyword searches in the common literature databases. In a first search using the term ‘Impact Sourcing’, we found 18 papers that contained ‘Impact Sourcing’ in their title (A few papers could not be accessed because the full text was either unavailable or behind a paywall). Since the term Impact Sourcing is not widely used, we screened those papers’ abstracts for related terms and combinations of terms, which served as the seed for another round of string-based searches: aside from ‘Social IT Outsourcing’, terms such as ‘Outsourcing’ and ‘Global Sourcing’ in combination with ‘Social responsibility’ or ‘Marginalized communities’ seemed to be appropriate. These keywords were used for searches in the title and abstract. As researchers had not addressed Impact Sourcing before its first appearance, we limited the search scope to the years from 2011 to today.

The keyword searches were applied to peer-reviewed journals and conference papers in EBSCO Business Source Ultimate, AIS eLibrary, and Google Scholar. Research in Progress papers from conference proceedings were excluded. Overall, we found 170 publications.

The first author screened the content of the found papers regarding two criteria: (1) the main focus of the paper was on Impact Sourcing (For example, Dzever and Gupta [15] was excluded because it focuses on the overall CSR approaches in India’s BPO industry, where Impact Sourcing is just one out of various strategies), and (2) it could be categorized in at least one of the stakeholder perspectives listed below (For example, Borokhovich et al. [16] addressed efficient global service delivery at Samasource by developing an optimal scheduling algorithm). As a result, 24 publications were further taken into consideration. Afterward, a forward and backward search based on those 24 papers was conducted, identifying an additional 10 relevant papers. These 34 papers are reviewed in the following section.

4. Findings

4.1. General Overview of the Reviewed Literature

Figure 2 shows the distribution of the reviewed publications over time.

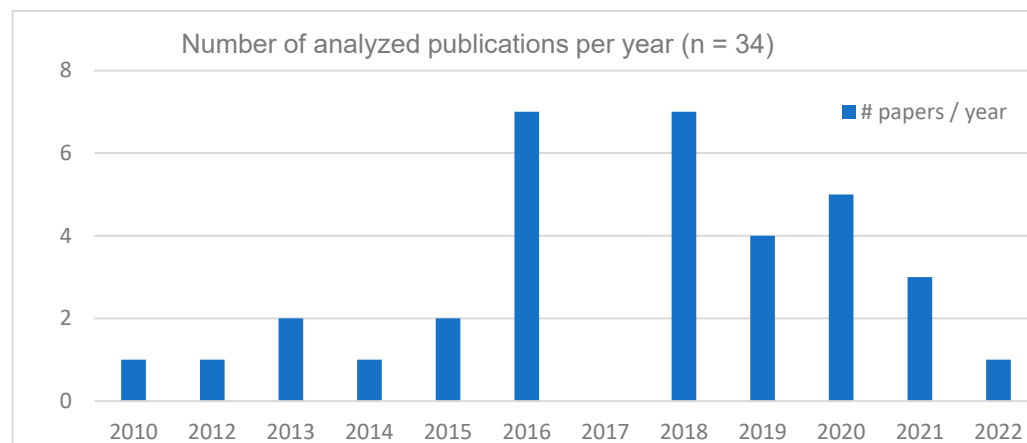


Figure 2. Publication years of included literature.

The identified papers were categorized in terms of which of the five stakeholders' perspectives they focused on:

1. **ISSP:** An enterprise that hires marginalized individuals who would otherwise have limited options for suitable employment to deliver information technology, business process, or other digitally enabled services [10].
2. **Employees:** The people who get employed by an ISSP and whose lives seemingly change for the better through Impact Sourcing.
3. **Communities:** The environment from which Impact Sourcing employees are coming from and which reacts to the changes that happen as a result of Impact Sourcing.
4. **Clients:** The organizations that contract the ISSP for their BPO or IT outsourcing services. The government might also be included in this category.
5. **Government:** The public policies that support Impact Sourcing of provider firms or even becoming the vendor themselves.

Almost all of the papers were qualitative empirical studies, in most cases focusing on a single case study and a few times on multiple case studies. Table 1 lists all 34 papers chronologically, their stakeholder perspectives, and the empirical context of employed group and country (sorted by publication year).

Table 1. Overview of analyzed papers (addressed stakeholder perspectives and recipients of Impact Sourcing (social group, country) in empirical studies).

Publication	Perspective	Employees	Country
Heeks and Arun (2010) [17]	2, 5	Women	India
Bulloch and Long (2012) [4]	1	Multiple recipients	Multiple countries
Madon and Sharanappa (2013) [18]	1, 2	Rural communities	India
Sandeep et al. (2013) [19]	1	Rural communities	India
Burgess et al. (2015) [12]	1	Multiple recipients	Multiple countries
Sandeep and Ravishankar (2015) [20]	1	Rural youth	India
Babin et al. (2016) [21]	1, 3	First Nation	Canada
Carmel et al. (2016) [10]	1, 2, 3, 4	<i>N/A (non-empirical paper)</i>	
Ismail et al. (2016) [22]	1, 5	Unemployed youth	Malaysia
Lacity, Khan, and Carmel (2016) [23]	1, 2	Military spouses, veterans	USA

Table 1. Cont.

Publication	Perspective	Employees	Country
Lacity, Rottman, and Carmel (2016) [24]	2	Inmates	USA
Malik et al. (2016) [25]	2	Rural women	India
Sandeep and Ravishankar (2016a) [26]	2	Rural youth	India
Sandeep and Ravishankar (2016b) [27]	1, 3	Rural community	India
Ismail et al. (2018) [11]	1, 2, 4, 5	<i>N/A (non-empirical paper)</i>	
Ismail and Aman (2018) [28]	1, 5	Low-income households	Malaysia
Kannothra et al. (2018) [5]	1	Rural and urban cities	Multiple countries
Khan et al. (2018) [29]	1	Military spouses, veterans	USA
Madon and Ranjini (2018) [30]	1	Rural communities	India
Nicholson et al. (2018) [1]	1	<i>N/A (non-empirical paper, but an editorial with some own research infused)</i>	
Sandeep and Ravishankar (2018) [31]	2	Rural youth	India
Dijkers (2019) [32]	2, 4	Refugees, immigrants	Netherlands
Eskelund et al. (2019) [33]	2	People with disabilities	Philippines
Karnani and McKague (2019) [34]	1	Multiple recipients	Multiple countries
Oprins and Beerepoot (2019) [35]	1	Low-income households	Philippines
Babin et al. (2020) [36]	1, 3	First Nation	Canada
Glick et al. (2020) [37]	2	Impoverished youth	Indonesia
Malik and Nicholson (2020) [38]	1	Rural women	Pakistan
Malik and Nicholson (2020) [39]	1, 2, 3	Rural women	Pakistan
Matsumoto (2020) [40]	1	People with disabilities	India
Aman (2021) [41]	2	Highly educated graduates	Malaysia
Beerepoot and Oprins (2021) [42]	2	Rural graduates	Philippines
Ramautar et al. (2021) [43]	2, 4	<i>N/A (non-empirical paper)</i>	
Manning (2022) [44]	4, 5	Marginalized community	Kenya, South Africa

Perspectives addressed in the respective paper—1: ISSP, 2: Employee, 3: Community, 4: Clients, 5: Government.

Not even every second paper (16 out of 34) used an existing theory, framework, or theoretical concept as a lens for its qualitative analysis. Most of those applied a certain form of ‘tensions perspective’: some papers built on the institutional logics concept [45,46] to analyze the conflicting logics of commercial vs. social business objectives [22,29,38,39]; Kannothra et al. [5] applied the Paradox Theory [47], and Babin et al. [36] drew on a Cultural Tensions Framework, based on Gibbs’ [48] Organizational Tensions Framework. Complementary lenses helped bridge the tensions or paradoxes, such as the Negotiated Culture concept [49], used by Babin et al. [36], or the Conflict Management Framework [50], applied by Ismail et al. [22]. Other papers used strategic frameworks such as Porter’s [51] Diamond Framework [28] or Sen’s [52,53] Capabilities Framework [25,33,41]. The largest variety of theoretical lenses was brought into the Impact Sourcing research strand by Sandeep and Ravishankar, who used various individual-level lenses in their different papers, such as effectuation theory [54], the concepts of sociocultural transitions [55,56], impression management strategies [57], framing and frame alignment [58,59], or affect as a trigger for entrepreneurial decisions [60]. Finally, the youngest paper on our list [44], introduced the Value Regimes lens from political economy [61] to the Impact Sourcing research field.

Research on Impact Sourcing started with the early study by Heeks and Arun [17] about Impact Sourcing, which they called “Social IT Outsourcing” before The Rockefeller Foundation [2] defined outsourcing to people at the base of the pyramid in order to generate sustainable jobs as Impact Sourcing. The early studies focused on the ISSP to identify challenges and suggest strategies for its management [19]. Over time the focus

shifted to the disadvantaged individuals as outsourcing takers [23,24,42] to explore the benefits and positive changes that Impact Sourcing has brought to them. Following were studies about the attitudes and reactions of those individuals' communities towards Impact Sourcing. The examination of strategies to manage the tensions between the ISSPs and their shareholders, as well as strategies for employees facing socio-cultural challenges, emerged in the following years. Table 2 summarizes the research aims of all 34 papers.

Table 2. Chronological order of analyzed papers and their research aims.

Publication	Research Aim
Heeks and Arun (2010) [17]	Assess the impacts on livelihood assets
Bulloch and Long (2012) [4]	Recommendations for Impact Sourcing initiatives
Madon and Sharanappa (2013) [18]	Providing social development benefits through market-driven activities
Sandeep et al. (2013) [19]	Impression management strategies for ISSPs to influence multiple audiences
Burgess et al. (2015) [12]	Framework for managers to better understand the different options for Impact Sourcing
Sandeep and Ravishankar (2015) [20]	Entrepreneurial action guide for growing an ISSP
Babin et al. (2016) [21]	Factors that affect the success of ISSP
Carmel et al. (2016) [10]	Framework for future Impact Sourcing researchers
Ismail et al. (2016) [22]	Conflict management strategies framework for understanding the different actors
Lacity, Khan, and Carmel (2016) [23]	Successful reshoring through outsourcing military spouses and veterans
Lacity, Rottman, and Carmel (2016) [24]	Inmates perceived benefits through Impact Sourcing
Malik et al. (2016) [25]	Evaluating social development impact by using Sen's capability framework
Sandeep and Ravishankar (2016a) [26]	Exploration of how Impact Sourcing employees manage their transition into the workplace
Sandeep and Ravishankar (2016b) [27]	Framing strategies employed by ISSP to change the community's attitude
Ismail et al. (2018) [11]	Definition of Impact Sourcing from a buyer's perspective
Ismail and Aman (2018) [28]	Understanding the key resources needed to ensure successful Impact Sourcing initiatives in Malaysia
Kannothra et al. (2018) [5]	Impact Sourcing ventures balancing growth opportunities and social/business tensions
Khan et al. (2018) [29]	Framework of social and commercial logic for ISSPs
Madon and Ranjini (2018) [30]	Improve understanding of outcome by tracing the longitudinal tracing of Impact Sourcing experiences
Nicholson et al. (2018) [1]	Making sense of Impact Sourcing to potential employees through a development lens (editorial)
Sandeep and Ravishankar (2018) [31]	Model of capability development for employees
Dijkers (2019) [32]	Efficacy of Impact Sourcing on marginalized people and clients
Eskelund et al. (2019) [33]	Showing the impact of an ISSP on disabled people
Karnani and McKague (2019) [34]	Different approaches for ISSPs to scale up
Oprins and Beerepoot (2019) [35]	Demonstrating the combination of commercial logic and social welfare logic in an ISSP
Babin et al. (2020) [36]	Demonstrating cultural tensions inherent in creating an Impact Sourcing venture
Glick et al. (2020) [37]	Potential of microwork for youth employment and poverty reduction in Indonesia
Malik and Nicholson (2020a) [38]	Competing welfare logic and market logic in an ISSP
Malik and Nicholson (2020b) [39]	Framework for market-driven ISSPs to identify institutional challenges
Matsumoto (2020) [40]	Showing Impact Sourcing as a mechanism to promote employment of people with disabilities
Aman (2021) [41]	Explain the sustainability of Impact Sourcing in higher education for graduates' employability
Beerepoot and Oprins (2021) [42]	Comparing online freelancing and Impact Sourcing regarding their inclusive development
Ramautar et al. (2021) [43]	Comparing Impact Sourcing, Ethical Sourcing, and Fair Trade Software for facilitating human sustainability
Manning (2022) [44]	Key dynamics shifts between mainstream value regimes and niche value regimes

In the following, the findings of the studies are summarized and structured along the five stakeholder groups.

4.2. *The ISSP's Perspective*

The ISSP is an organization that delivers digital outsourcing services to a client firm. Apart from meeting their customers' cost and quality expectations, these companies are creating an impact on employees and their communities [4]. Not only are they hiring and training their employees to create sustainable work, but they also establish strong relationships with the local community where they recruit their employees [10]. Besides the Corporate Shared Value objectives, ISSPs serve as a stepping stone for employees in their future working careers by providing them with opportunities for income growth, skill development, and professional advancement. They also benefit businesses by getting access to new talent sources, increasing employee engagement, and lowering attrition rates [1].

However, managers of a traditional outsourcing vendor who want to offer an Impact Sourcing option to their clients could be unsure about which Impact Sourcing model fits best into their company's growth objectives [2,4]. Burgess et al. [12] developed a framework that can help managers understand the various options for Impact Sourcing, depending on characteristics such as location (globally or co-located), nature of expertise needed, and type of work to be done (degree of specialization and collaboration with the client).

Before establishing an Impact Sourcing venture, the founders have to decide if their business will be for-profit or not-for-profit. Both traits differ in their strategies to scale up [34]. While not-for-profit organizations cover their start-up losses and ongoing losses through grants and donations, for-profit organizations can raise their capital from private investors as those are more willing to lose money in the beginning because they expect to earn it back through economic profits in the future. Additionally, a for-profit firm can cover ongoing losses by reaching breakeven and profitability by concentrating on achieving economies of scale and focusing on their core competencies. The potential of for-profit organizations to scale up and remain organizationally resilient is also higher compared to not-for-profit companies [34]. While both types of organizations return social values to the community, a for-profit venture puts financial investments into the community as well. Karnani and McKague [34] studied the for-profit organization RuralShores as well as the (at that time) two not-for-profit firms, Samasource and Digital Divide Data (DDD). Their findings suggest that for an Impact Sourcing vendor to succeed, it needs to emphasize low costs. This can be done by exploiting the location advantage, forming alliances with NGOs, or partnering with local colleges to avoid the high cost of recruiting and training workers, in addition to the strategies that for-profit companies use [34]. As the study shows, to help marginalized employees and their community, the ISSP must scale up to meet economic profit to continue its operations. Whether the organization should focus on community growth or client growth is equally essential [5]. Community-focused growth centers on the needs and constraints of established and highly integrated communities and client relationships. These organizations are often located in underdeveloped rural settings. The growth pace is slow since building deeply embedded relationships with selected clients who share the same social mission is essential. Tensions between social and business aspirations must be managed with the community's best interest in mind, such as integrating clients with community relationships to prevent client switching. However, local skillsets and a strong dependence on particular clients are constraining this growth.

On the other hand, client-focused growth is driven by aspirations to expand the client base. The company's rapid growth depends on broadening its client base, but when consumers do not support this strategy, it sacrifices its social mission. Additionally, depending on the location, the venture faces talent competition with regular outsourcing vendors. Social/business tensions are managed through a client-centered lens, such as managing community relations independently to protect the social mission or complementing community resources with client needs [5].

Additionally, conflicts arise when the relationship between the ISSP and potential subcontractors is managed poorly [22]. In Ismail et al.'s research [22], a conflict occurred between the private organization that collaborated with a local university. The authors describe the conflict management strategies that the involved stakeholders used.

ISSPs are faced with the competing logic between social/welfare and commercial/market [29,35,38,39]. To navigate this challenge, Khan et al. [29] suggest a framework where key dimensions in both logics are compared. The primary mission is the core of any organization. By endorsing a social logic, the company primarily follows social values like economic wealth for the community. On the other hand, the primary mission of commercial logic is to create economic value; here, the social value is a byproduct. The success criterion of social logic is its social mission-related impact contrarily to wealth creation and maximization, which are the primary criteria for commercial logic. Resource mobilization is accomplished through traditional sources such as access to venture capital and commercial loans in opposition to mobilizing resources through philanthropical and governmental resources. The last dimension mentioned is approaching innovation: for the social logic, the organization's mission might drive innovation and a culture conducive to innovation, while for the commercial logic, innovation is a tool to create commercial value, the essence of entrepreneurship [29].

In Oprins and Beerepoot's case study [35], the ISSP balanced welfare and commercial logic during the initial stage of establishing the company. While welfare logic triggered the company to operate in a rural area, the firm still wanted to compete with mainstream BPO organizations. Since 'rural' has a negative tag for potential clients, the company chose to establish itself in a small town where two colleges and a university served as the talent pool for future employees [47]. In Malik and Nicholson's [38] study, the ISSP had to deal with its client's expectations while delivering its social mission at the same time. To meet these expectations, four strategies were identified. The ISSP used the 'Decoupling' method to market themselves to their clients as a capable IT supplier while also supporting non-documented social projects that promoted and supported female employment. By combining both welfare logic (i.e., employing rural women) and market logic (i.e., low-cost resources) into their location decision, they could respond to both logics' demands. This strategy was termed 'Combining'. Additionally, 'Compromise' was utilized to maintain the balance of the two opposing logics by adhering to their minimum demands. In this case, highly educated disadvantaged individuals were employed (i.e., welfare logic), and additional money was spent on training and monitoring to guarantee high-quality services (i.e., market logic). 'Selective coupling' helped the organization to overcome the challenge of women working with men by giving them morning shifts for women only. While this response satisfied the nascent welfare logic and female gender logic, it was incompatible with the dominant market logic [38]. In addition to these strategies, Malik and Nicholson [39] present three mechanisms for management practices to different institutions logics. The 'synchronization mechanism' is where the ISSP adjusts management practices with institutional logics such as female-friendly work hours or only-women work shifts. The 'bridging mechanism' is providing awareness of the company to the community and the clients to overcome prejudices. The 'embedding mechanism' is gaining the community's trust and influencing gendered career perceptions (i.e., women should not work) through management practicing instilled change in existing institutional logic [39]. Success depends on the extent to which ISSPs effectively operationalize the business's social and commercial aspects [20]. Table 3 shows all strategies and mechanisms to respond to competing logics.

Table 3. ISSP's response to competing logics [38,39].

Action	Description
Decoupling	Symbolically endorse one logic and practically implement another one
Combining	Combine demands of all competing logics
Compromise	Maintain a balance to meet minimal demand of all logics
Selective Coupling	Couple different organizational elements responding to each competing logic individually
Synchronization	Adjust management practices with institutional conditions
Bridging	Address limitations caused by institutional logics by providing support and sometimes additional resources
Embedding	Inculcate change in institutional logic

Founding and establishing an ISSP can be challenging but also rewarding when done right. Sandeep and Ravishankar [20] describe the process of how founders in India undertook entrepreneurial actions while establishing their companies. While not every entrepreneur adopted these actions in the same order, it gives an approximate understanding of how Impact Sourcing can succeed. During the initial 'ideation phase', the founders overcame experience biases and conventional ways of thinking to carefully identify possibilities and assess the viability of Impact Sourcing, as well as immersing themselves in the community to understand those marginalized people better. At the 'formalization' stage, the founders created their business model and mapped out their vision and core values as the company's guiding principles. This was done by mimicking traditional outsourcing businesses to show credibility to clients, social encoding, which meant injecting welfare logic during their hiring process to commit to social values, and lastly, by collaborating with other ISSPs to learn and share their experiences. ISSPs must balance the demands of competing logics for the organization to become successful. Actions such as segregating the audience by strategically omitting information, demythologizing popular myths about ISSPs, and building alliances for mutual benefits can be undertaken to manage the competing demands. In addition, frame alignment is a popular strategy to manage impressions of the community and the client [19,27,31]. While the client frame alignment is used to highlight the commercial orientation of the hybrid organization through 'frame transformation' and 'frame extension', the 'frame articulation' and 'frame transformation' are used to manage the community's image of the vendor [19].

For Impact Sourcing in rural areas to succeed, specific resources must be secured for smooth operations. The rural vendor needs access to the Internet, electricity, and good physical infrastructure. Long-term support from local enterprises is needed for Impact Sourcing to thrive [30].

As mentioned above, many ISSPs help marginalized individuals by training and then employing them directly or by assisting them to complete their education [4]. In Eskelund et al.'s study [33], the ISSP helps people with disabilities (PWD) by assisting them to create their own businesses or employing them through its partners. On the other hand, Matsumoto [40] discusses the role of Impact Sourcing as a mechanism to promote PWD employment. He highlights that the competitiveness of the business needs to be ensured through effective training and operating systems that PWDs can manage while still providing proper and fair employment competition for PWDs [40]. Other critical success factors were emphasized by Ismail and Aman [28], such as strong government support, stable information and communication technology (ICT), support from the BPO industry, and demand for service from the client side. The most important resources are human resources with English proficiency and motivation to work to ensure low attrition [28]. These essential resources were confirmed by Babin et al.'s studies [21,36], where the lack of demand from clients and interest from the community made it difficult for the ISSP to thrive.

Additional negative factors that led to its bankruptcy were the complications of recruiting, training, and retaining Aboriginal people [21,36]. In contrast, Liberty Source successfully launched its business onshore [23]. They deliberately recruited military spouses and veterans. While many of them had a college degree, the organization provided additional software and on-the-job training. Another significant aspect of their success was partnering with a big client by securing multiple contracts, which helped them open more delivery centers [23].

4.3. The Employees' Perspective

Employing disadvantaged individuals is the central CSR approach of Impact Sourcing to contribute to their economic sustainability [4]. While Impact Sourcing comes with many benefits for those individuals, such as a steady income to reduce poverty, they are also confronted with endogenous and exogenous challenges that can range from family disapproval of working women to a lack of soft skills to effectively communicate with clients professionally [17,18,21,23,25,26,31,33,39–41].

Indigenous people faced those challenges when starting at an ISSP in Canada [21]. They were not used to working in an office environment and professionally engaging with clients, as the typical Aboriginal career is related to outdoor activities. This amplified the preconception and racism clients had of Aboriginals who worked in the IT sector. Additionally, in the case study of Babin et al. [36], the commute was difficult because of a lack of public transportation. This added to the challenges indigenous people faced while working in the IT sector, leading to their attrition [36].

Employing aboriginals is not the only attempt to bring Impact Sourcing to their own country: by employing inmates, military spouses, and veterans, ISSPs try to bring outsourcing back to the US [23,24]. Military spouses and veterans are often underpaid for their skills. For military spouses, it is difficult to hold down a job as they are often relocated. Moreover, they face the challenge of juggling work and family alone when their partners are deployed for a long time. This is where Liberty Source accommodated their employees with work flexibility such as working from home or shifting work hours. The overall accommodating work culture was also strengthened through the tight relationships employees created with each other as they relied on the military community for emotional support [23].

Lacity, Rottman, and Carmel [24] identified various benefits inmates perceived from working for an ISSP: The first one is financial compensation to lessen their burden on their families, who have to send them money. Second, they develop valuable business skills, especially by working as a tutor they improve their people skills, learn time management, take responsibility, and build self-efficacy. Young inmates reported that during their work, they did not feel like inmates. Next, inmates with long prison sentences are productive and occupied throughout. Apart from keeping them occupied during the day, the work keeps them away from causing trouble. Lastly, Impact Sourcing elevates inmates' social standing through better payment [24].

An ISSP employed people with disabilities in the Philippines as digital freelancers [33]. By shifting the work environment to the online platform, the barrier for them to perform work was lowered. Through the vendor's training, the employees learned how to handle new technologies that enhance their abilities and improve their communication skills. Moreover, through their new job, they were more motivated to share their experience with people in the same situation, strengthening the notion that people with disabilities are capable of doing work and increasing awareness of job opportunities for them [33].

Online outsourcing is not only a chance for people with disabilities to find work but also for anyone in rural locations as long as they have Internet access and know how to use a computer. Notably, graduates in the Philippines saw this as an employment opportunity [42]. Beerepoot and Oprins' study [42] lists benefits such as flexible work time, working from home and therefore spending more time with their family, and upwards career development for online freelancing. However, employees also share their discontent

with things such as uneven payment, unstable workflow, fierce competition, and working in isolation [42]. Many do not see working as an online freelancer as sustainable employment. This was also confirmed by Glick et al. [37] who found microwork in Indonesia often to be unstable and part-time with no job security. Additionally, micro workers suffer from psychological harm since their tasks are simple and repetitive, and they lack understanding of the larger projects because they are disconnected from their employers [37]. Furthermore, those who perform microwork are unlikely to be impoverished because the work requires adequate English language skills and consistent access to the Internet throughout the day. Therefore, poorer Indonesians may not profit much from the expansion of microwork [37]. Aman [41] analyzed the sustainability of Impact Sourcing for higher educated individuals. Although students in Malaysia are used to working part-time during their studies, there are barriers for students to work at an Impact Sourcing organization. Despite gaining soft skills such as leading a team, conflict management, and professional capabilities on how to deal and communicate with clients, the lack of demand for service and irregular payment (i.e., only being paid when there is work) makes it difficult for Impact Sourcing initiatives to be sustainable for graduates. Nevertheless, the employees were motivated and eager to learn and earn as they saw it as an opportunity to increase their chances of future employment [41].

The youth unemployment rate in South Asia is particularly high in rural areas, which often leads to the emigration of potential workers either abroad or to metropolitan regions [26,35]. Even though most of these individuals have a degree, the lack of opportunities causes them to leave their community. Impact Sourcing allows them to work closely from home [25]. However, they still face challenges when adapting to their work environment from the community and at work [18,26,31]. Working for an IT vendor can be overwhelming for new recruits who have either never worked with a computer before or have never worked in a gender-mixed institution [25,26,31]. Working with the other gender was unusual and made people uncomfortable, although the work environment called for professionalism [26]. Newcomers often lack confidence and are unsure of their work's culture. They quickly adopted through observation and picking up social cues such as how people greet each other or dress for work. Sandeep and Ravishankar called this 'acculturation', a "process of adaptation that occurs when distinct cultures come into sustained contact" ([26], p. 56). Some individuals even draw a fine line between work and home and adjust their behavior according to their environment. This was called a 'compartmentalization' strategy to avoid unwanted attention [31]. On the other hand, employees with more work experience at the organization would blend their new behavior from work with their personal life, thus creating a hybrid personality [31]. Sandeep and Ravishankar identified this as an 'integration strategy'. Similar to that strategy is the 'assimilation' strategy, where individuals decrease the significance of their original culture in the desire to combine their newly acquired culture with the primary one [26]. As the employees have limited work experience despite their college degrees, they adopted three cognitive adjustments to reduce the fear of working at a new company: first, by 'developing fictive kinships' with their peers, they found both emotional and job-related support. Some even considered them more than working colleagues but part of their family [31]. This sentiment was also mentioned in other studies, where military wives got support from their colleagues and rural women built strong friendships with their colleagues in their team [17,18,23]. Second, by 'experimenting with provisional selves', they recognize the need to border their cultural repertoire to adapt to an Impact Sourcing company. Third, by engaging through 'job crafting', they framed their challenging job positively instead of questioning their own ability to perform their job [31]. Table 4 shows the strategies that employees used to manage their work lives.

Table 4. Strategies of workers to adjust to the new environment [26,31].

Strategy	Description
Acculturation	Adjusting the behavior according to the culture
Assimilation	Decreasing the significance of one culture to combine with the other
Compartmentalization	Strictly separating both cultures
Integration	Blending new behavior with personal life
Fictive kinship	Developing strong bonds with their peers for support
Provisional selves	Expand their cultural repertoire to adjust
Job crafting	Reinterpreting their challenging job in a positive light

In addition to youth, another marginalized community often employed in rural areas through impact sourcing is women [17,18,25,39]. For example, in South Asia, women are seen as marginalized since the remote location and sociocultural norms restrict their occupational choices [39]. Both educated and uneducated women are recipients of Impact Sourcing as they face additional challenges from the community. Many studies have found that married women and young women working in the same place as the other gender are frowned upon by patriarchal society. Often, women need their families' permission to work, but, through their employment at an Impact Sourcing organization, women gain empowerment through their economic benefits and individual development, thus paving the way for new and younger women to easily obtain permission from the community to work [17,18,25,31,39].

Impact Sourcing changes employees' lives in many ways. Employees gain management skills such as time management, conflict management, and problem-solving [18,23,24,31]. In addition, informational, technical, and language skills are often improved through offered training [17,18,25,32,39,41,43]. However, the most considerable improvement brought by Impact Sourcing is the economic benefits such as stable income to spend on further education and healthcare, along with financial independence from family [17,18,32,39,43]. In particular, women from rural regions profit by working for an ISSP. Not only does their social standing in a patriarchal society improve, but married women have a say in making decisions in the household, whereas unmarried women face less pressure. Overall, women feel more empowered [17,21,25,39]. However, in some cases, the employment of women from rural regions causes family-internal relationship problems as women begin to earn more money than men, who are viewed as the breadwinners in their society [18,32,43]. Furthermore, employees gain more self-confidence and communication skills [17,25,32]. Table 5 summarizes the benefits employees gain through Impact Sourcing.

Table 5. Benefits of Impact Sourcing employees [4,12,17,18,23,25–27,31,33,41].

Economic	Educational	Social	Individual
Stable income	Language skills	Respect	Empowerment
Financially independent	Benefits for future career	Social standing	Self-confidence
Spending power	Leadership skills	Decision making	Communication skills
Health care	Work experience	Emotional support	Problem-solving
Further education	IT knowledge	Expanded network	Time management

4.4. The Community's Perspective

The community is where the ISSP wants to employ its members and provide a wider impact to [4]. Although the community is rarely empirically studied, its perspective on

Impact Sourcing was obtained secondhand through studying the ISSP and Impact Sourcing employees [18,20,21,25–27,31,36,38,39].

For example, by employing and improving working conditions for people with disabilities, Impact Sourcing not only gives them a stable income but also helps lift and change the prejudices the community faces during everyday life [33]. Thus, Impact Sourcing can strongly influence society, particularly in cases where ISSPs focus explicitly on community growth and addressing the community's needs [5].

In many cases where the location is rural and has a patriarchal society, the ISSP, viewed as an unknown outsider, has to win over the community's negative opinion of the ISSP operating in their area, with some even resisting Impact Sourcing's welfare contribution. Conservative mindsets sometimes hinder ISSPs from venturing into the community as they believe that ISSPs will bring 'city values' into the local community [25–27,31,38,39]. Women especially need permission before they could start working at an ISSP since the community believes that men should contribute to the household and women needed to stay home to tend to their families. While it is frowned upon for men and women to work in the same place [17,21,25–27,31,36,38,39,62], women are encouraged to get an education at a gender-mixed academy in the city [39]. Since the youth obey their elders' decisions, every community member maintains and follows inherited values, traditions, and beliefs to avoid ostracism [26].

To overcome such obstacles, ISSPs either cooperate with an alliance [20,27] or actively involve themselves in the local community by attending their local meetings and inviting older and more influential members of the community to their facility to show them how the vendor operates [20,25,27,31,38,39]. In Sandeep and Ravishankar's [20,27] studies, the ISSP used different "framing alignment" mechanisms to successfully change the community's mind. Firstly, they cooperated with an NGO that had already worked for a long time with the community and connected both parties by introducing the founders to influential community members. As a result, the organization gained the community's respect, which learned to view them as a trustworthy organization that provides welfare to the community. Secondly, by framing the organization as part of the community's 'family', which highly regards family values and principles, they extended their role from just an outsider to a fully integrated community member. Thirdly, the ISSP puts a material benefit frame on their 'liberal values', which the community elders saw as an undesirable cultural change, by proactively changing the community's attitude towards empowering women, which highlights the increasing family income through employed women and therefore boosts the local economy. Lastly, by deepening their message of bringing social welfare to the community through an egalitarianism frame, they emphasized that they would care for the well-being of the entire community instead of only helping a few selected families [27]. Table 6 summarizes the frame alignments used and invoked by the ISSP.

Table 6. Frames and frame alignment mechanisms [20,27].

Frame	Frame Alignment Mechanism	Change of Community's View on ISSP
Progress frame	Frame bridging	From being unknown to a trustworthy organization
Family frame	Frame extension	From outsiders to an integrated community member
Material benefit frame	Frame transformation	From bringing unwelcome cultural change to a benefactor
Egalitarianism frame	Frame amplification	From discriminating to an entity that is concerned about the whole community

On the other hand, Malik and Nicholson [38,39] note that the local community in Bagh, Pakistan, had negative opinions of organizations from the private sector due to their previous experiences with international NGOs. Thus, the image of the Impact Sourcing company was also affected when it started [25,38,39]. To gain the community's trust, they implemented an embedding mechanism where managers from the vendor's site engaged in many community service initiatives as well as recruited managers locally who were already known in the community and understood the local culture, norms, and traditions [39].

The ISSP also offered morning shifts for women only, as many older local members still had negative notations on gender-mixed work locations. This also allowed the female employees to spend more time on their filial duties that the family commonly holds [25,38]. In addition, the vendor also provided a ‘pick-up’ and ‘drop-off’ service to ensure employees’ safety and thus showed that they are providing a safe working environment. As a result, women could easily obtain permission from the community to work there [39].

Evidently, involving the community is an integral part of operating an Impact Sourcing organization to help establish itself in the beginning. Another case study by Babin et al. [36] shows an Aboriginal community entering into a cooperation with an Impact Sourcing vendor, which did not engage even though the community had significant ownership of the vendor. No member of the Aboriginal community in Canada was hired, nor were any of them part of the management staff. The company failed to attract indigenous people as the community did not promote or advocate for them. The elders and chiefs even discouraged the youth from working in IT services, as it is not only an uncommon career for Aboriginals, but it was also believed that the company was taking their young members, thus preventing the development of the community. Furthermore, the facility of the ISSP was not on the reservation land, which led to clients and external stakeholders questioning the vendor’s social mission. Ultimately, the company had to declare bankruptcy as it could not sustain its indigenous employees [36].

4.5. The Client’s Perspective

Much like the community’s perspective, the client’s view on Impact Sourcing is mainly obtained secondhand from interviews with vendors who shared their perceptions and experiences—to our knowledge, there is not any scientific study that examined the client’s perspective directly.

While Impact Sourcing has benefits for clients, such as lower costs, lower employee attrition, and accomplishing CSR goals by having a positive social impact, it also has challenges that must be addressed [32,43,44]. For Impact Sourcing to be a viable business model, there needs to be sufficient demand from clients who can and want to meet their outsourcing objectives through contracting an ISSP. Although some companies are willing to pay more for the services of ISSPs compared to traditional outsourcing, most studies show that many are reluctant to work with ISSPs despite publicly supporting Impact Sourcing initiatives [19,21,22,36,62]. In addition, Impact Sourcing vendors have to compete with more prominent and traditional outsourcing vendors for customers’ contracts as well as demonstrate that their quality of services is comparable to major outsourcing companies [30,32,43]. This finding is also stated in Oprins and Beerepoot’s [35] study, where clients show hesitation to outsource to a rural vendor as they fear that operating costs would be higher and the pool of qualitative workers would be too small [35]. Furthermore, Accenture surveyed their clients on which barriers they need to overcome to work with an ISSP. The primary barriers were security, language skills availability, infrastructure (i.e., technology reliability), lack of experience, and fear of missing regional, resource, or economic stability [4].

ISSPs also face a lack of legitimacy due to their newness, which makes clients skeptical about their ability to deliver qualitative service [19]. In some cases, the Impact Sourcing organization rarely mentioned its social agenda to potential clients as customers solely focused on business value [20].

While the location is an important factor for clients to consider Impact Sourcing, racial issues also played a factor in Canada [21,36,62]. Clients were reluctant to purchase services from Indigenous people because of their prejudice and racism. The societal and business preconceptions against Aboriginals were deeply rooted as the clients doubted that Indigenous people could work in the IT field [21,36,62].

4.6. The Government's Perspective

In the context of Impact Sourcing, the government is seen in a dual role. For some vendors, the government acts as a client, while in other cases, the government itself is the vendor. Numerous studies have found that the government is a key enabler in Impact Sourcing [17,22,28,30,44].

Heeks and Arun's [17] study shows how the government of the state of Kerala in India was using a hybrid organization of social outsourcing to employ women from below the poverty line in India by acting as an intermediary to win contracts from the public sector at a low price. The government typically brought ten educated women from low-income households together and provided them with an initial fund to start their company. In doing so, the government accomplished what Heeks and Arun call a 'triple-win' consisting of developmental, economic, and political benefits [17]. In contrast, the local governments in Kenya and South Africa initially prioritized mainstream value regimes before shifting to niche value regimes when Impact Sourcing gained recognition as a viable alternative business model. The government started to promote the Impact Sourcing aspect to appeal to global clients by recognizing the importance of local specificity [44].

On the other hand, Ismail et al. [22] demonstrate how the government failed to lead the initiative of a public-private partnership between a local public university and a local private IT outsourcing organization. While the initiative was part of Malaysia's digital strategy to improve the socio-economic conditions of low-income families, its government failed to actively promote the public logic, which led to the domination of the private logic in the end [22]. Nonetheless, Malaysia aims to become a developed digital economy and reduce the unemployment of marginalized communities. Although the government strongly supports ISSPs, the lack of outsourcing contracts from the public sector makes it difficult for the vendor to be feasible [28]. In addition to the demand from the government, it is also essential for the sustainability of Impact sourcing to pass policies to support its work. So far, only Madon and Ranjini [30] mentioned a state-level policy in the state of Karnataka (India) to reduce regional imbalance by promoting Impact Sourcing [38]. In addition, Aman [41] also mentions in his study that the government promised to employ ISSPs for big outsourcing contracts but did not come through [41].

5. Discussion and Conclusions

The goal of this article was to structure and present the current state of research on Impact Sourcing by concisely summarizing the findings of extant studies. By categorizing the findings and claims among the related stakeholders, it offers a broad and profound comprehension of Impact Sourcing attaining its influence on the different key players of the Impact Sourcing ecosystem. In the following, we discuss the results to reflect on the implications for research and for the different stakeholder groups. Afterward, we mention the limitations of our work and propose avenues for future research.

5.1. Discussion and Implications for Research

Vendors and employees have various strategies to manage their environment while performing Impact Sourcing. For the Impact Sourcing provider, the ongoing challenge is balancing its hybrid characteristics of bringing social value to marginalized communities and providing cost-effective and high-quality service to clients. With these characteristics, the strategies focus on managing expectations, impressions, conflicts, and tensions that appear through competing logics represented by the community and the client [22,25,39]. Managing tensions among different stakeholders has generally been a widespread challenge for social enterprises outside of Impact Sourcing, such as conveying the right message to consumers and the community while not confusing corporate identity for employees [63,64]. Furthermore, Impact Sourcing's newness is an obstacle as clients question the provider's ability to deliver qualitative service, while communities doubt the vendor's intentions to bring positive effects. Therefore, findings suggest changing clients' and communities' views of them through frame alignment mechanisms by engaging with the community and

demythologizing false perceptions about rural ISSPs [19]. On the other hand, providers may have a significant impact on marginalized people's quality of life by offering them mainstream work chances. Though they experience psychological stress when they begin working for the company due to the differing sociocultural expectations in both their communities and the workplace, new hires adapt to sociocultural transitions by inventing themselves through cognitive adjustment strategies [31].

While Impact Sourcing brings economic, informational, and social benefits as well as individual development to its recruits (cf. Table 5 above), explicit measures for scientifically assessing the impact on individuals and communities have not yet been developed. Aside from Heek and Arun's [17] study, which measured positive impacts through the material wealth the disadvantaged individuals obtained, past studies considered only benefits perceived by employees, albeit not universally shared. Furthermore, the definition of poverty has to be reconsidered as the question arises if these disadvantaged individuals are poor by Western standards or categorized themselves as middle-class and did not notice any positive social influences [35]. Nonetheless, Impact Sourcing provides opportunities for employees from rural areas to stay in their communities, save transportation costs, and often work remotely [23,42]. Accordingly, findings indicate that attrition rates at Impact Sourcing ventures are lower than in mainstream IT firms since the employees often build strong bonds with their peers [17,31].

Before we highlight further implications for future research, we will discuss the practical implications of the extant body of scientific knowledge.

5.2. Implications for Stakeholders

Most research has explicitly or implicitly focused on the ISSP and most implications can be derived for this stakeholder group, accordingly. Marginalized communities generally mistrust ISSPs in the first stage of establishment as the visible changes caused by the vendors are seen as disrupting their traditions, norms, and values [27]. Collaborating with NGOs that have already worked with the community and employing local management staff who understand the community's values and who might even represent prominent personalities within the community will help the ISSP gain trust and establish itself as a member of the community that adds significant value. Impact Sourcing can (only) make a positive contribution when the community's need is identified and incorporated into the design of the ISSP's service provision and operating model. This does also require the ISSP—instead of just documenting their social responsibility ambitions—to create a process for assessing the actual impact they create.

As the findings suggest, integrating into the community is even more essential for an ISSP to succeed, as, in some cases, the potential talent pool is dependent on the community's permission to start working at an Impact Sourcing organization.

While creating such partnerships among ISSPs and communities is particularly important for offshore Impact Sourcing because of the difficulties that might arise from cultural differences, onshore Impact Sourcing is not a guarantee of success either. Moreover, not only is the choice between onshore and offshore Impact Sourcing relevant, but so are the delivery models like co-location or global distribution. Due to the constant growth of Internet availability in developing countries, outsourcing work globally is becoming increasingly accessible, and even more, since during the COVID-19 pandemic working from home has become common, employers are hiring more remote employees. This provides access to low-cost, untapped labor talent, as seen by the rise of online microwork.

Overall, for Impact Sourcing to become a viable business model that provides both a basis for profit and sustainable employment, it needs to attract larger pools of demand to achieve economies of scale. Impact Sourcing is a feasible model as long as two requirements are met: there is sufficient demand for the service, and the model provides a competitive and sustainable solution to compete with traditional outsourcing arrangements and providers.

The other important stakeholder group, the clients, must mainly start incorporating Impact Sourcing as an option in both their sourcing strategy and their CSR programs. As

with traditional outsourcing options, they need to establish generic procedures and criteria that help them evaluate the potentials and risks of Impact Sourcing of different of their activities that hold potentials for being given away. Next, they should work on aligning procurement and CSR management to ensure that outsourcing managers or purchasers get acknowledged for more sustainability-oriented decision making. Via the ISSP, the clients might also get into closer and more direct contact with potential Impact Sourcing employees and their communities in order to raise mutual understanding for each party's aims and boundary conditions.

Finally, extant research hints at some policy recommendations for the last stakeholder group. Governments of countries that serve as Impact Sourcing destinations should promote Impact Sourcing as a means of outsourcing by taking on the role of a client or by putting in place laws that make it simpler for businesses to start an Impact Sourcing company. A proper and impartial governance body should be formed to ensure that Impact Sourcing employees are not being exploited as well as holding ISSPs accountable if they deviate from their social responsibilities, particularly given the ongoing tension between the competing objectives of social welfare and commercial success. Given that different stakeholders, such as the community and the client, have competing interests, these two objectives cause tensions between them and must be publicly governed properly.

To allow for broad acknowledgement and assessment of the 'true' impact of Impact Sourcing, policymakers might even reach out to and commission international institutions to set global standards; in the sourcing environment, associations such as the International Association of Outsourcing Professionals (IAOP) might be suited. On the other side, since Impact Sourcing will always have to 'localize' to each country's and community's context and cannot be replicated globally, it is essential for national or even regional and local authorities to establish their own standards and to execute control.

However, overall, we must acknowledge that more research is needed before the academic community can make substantial policy recommendations. We will highlight the avenues of future research after having raised our work's limitations.

5.3. Limitations

As with all research, our work is not free from limitations. First, our literature search might have overlooked relevant papers, particularly as a few search results were inaccessible (paper not available in the databases or elsewhere). Moreover, we might have missed research on Impact Sourcing that has appeared in entirely different disciplines, which might use different terms for the same phenomenon. However, we believe this to be very unlikely since at least some of the analyzed papers would very likely have pointed to such a 'parallel' strand of research. Second, although we tried to summarize the findings of the analyzed articles as objectively and broadly as possible, any form of summarization and analysis has the potential for bias—therefore, the interested reader is advised to explore the underlying literature herself or himself.

5.4. Avenues for Future Research

Our review of the current literature on Impact Sourcing shows a multifaceted perspective from different key players to understand their motivations and stance on Impact Sourcing. Overall, the findings suggest future research to take particularly the community's and the client's perspective more into account as both stakeholders so far were only perceived through the ISSP's and the employee's viewpoint. Further, aside from research on different communities such as refugees or immigrants, the older generation or homeless people can be recipients of Impact Sourcing and hence be explored. Moreover, Impact Sourcing is still in its early stage, and potential opportunities for Impact Sourcing trends such as reshoring or remote working could emerge.

On the other side, critics of Impact Sourcing argue that outsourcing to rural communities will, at best, remain a niche market and question the sustainability of these organizations along with disputing its intentions to bring social value since Impact Sourcing is mainly driven by

the motivation to tap into lower-cost labor talent pools, rather than including individuals from disadvantaged backgrounds. Therefore, even as early as 2012, NGOs such as The Rockefeller Foundation or even commercial firms such as Accenture suggested establishing a credible and impartial governance body to ensure Impact Sourcing's core message and perceive its credibility [4]. To support such measures, research has to develop and apply standard metrics for assessing the social effect, such as how many disadvantaged individuals have received training and employment or how much their spending power has increased, as well as reliable studies on employees' satisfaction. To do so, research has to complement the predominant (mostly single-) case study research with broader, even quantitative, studies that allow for more objective, broader, and more generalizable conclusions.

Finally, our study has shown that the research on Impact Sourcing has remained both quite atheoretical and mono-disciplinary. Only a few of the 34 papers analyzed applied an established and coherent theory, and hardly any tried to extend it or contribute in any other way to the theory body. Future research should combine the valuable empirical learnings from the extant studies with a stronger theoretical sub-construction to develop theoretical models on Impact Sourcing, which in turn would allow for more substantive and valid quantitative research approaches.

A richer theoretical ground would also come from more multi-disciplinary research. Almost all authors of the 34 papers belong to the Information Systems and Management disciplines (Notable exceptions among the 48 authors are: 3 computer scientists, 2 economic geographers, 5 economists, and 2 sociologists). Since Impact Sourcing has a particular focus on changing social situations but, at the same time, taps into the social communities, with often specific cultural conditions to be considered, involving scholars from the fields of Sociology and Anthropology will contribute to a deeper understanding of the beneficial and controversial effects of Impact Sourcing in a wider sense.

Based on our analysis and discussion, Table 7 summarizes the potentials for future research on Impact Sourcing.

Table 7. Potential future research topics on Impact Sourcing.

	ISSPs	<ul style="list-style-type: none"> • Validate extant case-based findings through quantitative studies: <ul style="list-style-type: none"> • How can the tensions between commercial and social logics be effectively addressed? • How can ISSPs be blueprinted to different countries and cultures? • How sustainable is the development of Impact Sourcing? • How can ISSPs scale up while still maintaining their CSR mission?
	Employees	<ul style="list-style-type: none"> • How can the impact on employees be accurately measured? What are suitable measures? • What challenges do employees experience? (And do they differ in context, e.g., gender, culture, country?) • How do employees manage tensions between their workplace and home? • How are individuals empowered through their employment? • What are the career perspectives and paths of Impact Sourcing employees? • Are lower attrition rates of employees (compared to regular outsourcing providers) actually a sign of social bonding, or might they also signal some form of dependency/lock-in?
Extending Insights	Communities	<ul style="list-style-type: none"> • Validate the extant by-product findings through explicit research of the Communities perspective: <ul style="list-style-type: none"> • What are the true underlying factors that determine mistrust against ISSPs or drive community resistance? • What are effective approaches to create trust and involve communities? • Are the Impact Sourcing benefits sustainable for the community? • What are the long-term effects of Impact Sourcing in the community? • How can the community take a more active role, e.g., become an intermediary for new work talents?
	Clients	<ul style="list-style-type: none"> • Validate the extant by-product findings through explicit research of the Clients perspective: <ul style="list-style-type: none"> • What are the true motivations of companies to engage an ISSP? • How do they change over time? • What are the particular challenges in engaging an ISSP? • How sustainable are the outsourcing benefits through engaging an ISSP? • How can clients adhere to Impact Sourcing demands besides self-reports?
	Government	<ul style="list-style-type: none"> • How should effective support of Impact Sourcing look like? How does this depend on different contexts (type of employees, country, culture)? • How can and should Impact Sourcing be regulated to reduce the potential negative consequences for employees and communities? Are regulations of 'traditional' outsourcing activities sufficient to be applied to Impact Sourcing?

Table 7. Cont.

Extending Methods	<ul style="list-style-type: none"> • Introduce quantitative methods to <ul style="list-style-type: none"> • broaden the insights from earlier case studies • support the addressing of the new research questions raised above • test formal, theory-based models • assess long-term outcomes
Extending Range of Theories and Disciplines Involved	<ul style="list-style-type: none"> • Involve a richer theory base to inform further research on Impact Sourcing • Extend the theoretical ground that has been developed in the field of (regular) outsourcing research over the last 30 years to accommodate the Impact Sourcing phenomenon • Involve more researchers from the fields of Sociology and Anthropology to increase the range of theoretical lenses and methodological approaches

The rich list of potential research questions shows that Impact Sourcing is far from being fully understood and becoming a well-established concept in the literature. Instead, we found that Impact Sourcing is still in its nascent stage and that extant research has left many questions open; the long-term consequences are still unknown, and the impact on marginalized individuals and their communities has not been broadly investigated yet. We hope that our orchestration of the existing study results will inspire the international scientific community to engage in further research on this prevalent and important sustainability topic.

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