Abstract: Due to increasing competition enterprises are enforced to undergo continual renewal and find new solutions. The reserves of competition-improvement - hopefully deriving from reduction of the production costs - are run down. The reduction of logistic expenses as well as the improvement of quality and the increase of buyer-service level are put in the foreground. It can be a possible way of reducing the expenses if the activities with high demand of costs are to be outsourced by the enterprises. Prior to the reduction of costs the outsourcing actions - initiated by the enterprises - are also aimed at strategic advantage to be taken.
Activities of information technology and logistics are considered as favourable outsourcing activities. Countries with low expenditure of wages are popular targets concerning international terms. Decrease of costs, tax savings as well as reduction of staff can be regarded as motivating factors.