

SUMMARY.

The strategy of the outsourcing, understood as the action to delegate certain company's functions or processes to an external organisation, is not a new production strategy because it has been widely used in the last decades, in both industries with high and medium technological requests and the most traditional ones.

However, during the last few years it has got a great boost thanks to the high degree of decomposition of the production process that companies can achieve due to technological advances, particularly those occurring in the field of new information and communication technologies as well as the reduction of transportation costs.

The general aim of the present doctoral thesis is to characterize the process of outsourcing, in a sector dominated by SMEs companies, like the furniture industry, giving answers to two basic questions: "Why does a furniture company decide to outsource a certain process?", and "How does a furniture company carry out the outsourcing process?".

For that, a literature review has been carried out that led to the definition of a theoretical framework and to a proposal of a preliminary model of the outsourcing process, which integrates theories with an economic, strategic and social approach of the process.

That model has been validated using the qualitative case study research methodology. Ten companies from the furniture and related sectors had participated, validating activities, inputs, and outputs of the proposed model, and identifying those independent variables that have influence in the most important decisions of the process: outsource or not to outsource a particular process or activity, and the type of relationship with the supplier (more or less collaborative) in case the previous decision is to outsource.