

Cash-to-cash: the new supply chain management metric

M. Theodore Farris, II; Paul D. Hutchison

+ Author & Article Information

International Journal of Physical Distribution & Logistics Management (2002) 32 (4): 288–298.

<https://doi.org/10.1108/09600030210430651>

Over recent years supply chain management has grown in importance because of the proliferation of improved information flows, outsourcing practices, strategic alliances and partnerships, and the reshaping of the organizational focus from functional silos toward integrated activities. Logistics and supply chain management emphasize achieving lowest total cost through synergistic interaction of all supply chain components. The cash-to-cash (C2C) metric is an important measure as it bridges across inbound material activities with suppliers, through manufacturing operations, and the outbound sales activities with customers. This paper first defines how to calculate C2C. It then overviews the importance of measuring C2C, using both accounting and supply chain management perspectives. Next, it identifies key leverage points that are necessary to manage C2C effectively. Finally, future research questions are developed that should prove useful in guiding the development of C2C as a usable metric.

Keywords: [Cash management](#), [Cash flow](#), [Supply-chain management](#), [Measurement](#)

© MCB UP Limited

You do not currently have access to this content.

Sign in

Don't already have an account? [Register](#)

Client Account

Email address / Username

[Reset password](#)

[Register](#)



Access through your institution

Purchased this content as a guest? Enter your email address to restore access.

Email Address

Pay-Per-View Access €38.00

 Buy This Article

Rental

This article is also available for rental through DeepDyve.

