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Moritz Leon Gomm

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Abstract

It is now accepted that logistics and supply chain management (SCM) have great potential for improving bottom line results. This paper proposes a framework for investigating the financial issues in logistics and SCM and shows that taking a supply chain perspective on financial issues offers great opportunities for SCM professionals. SCM can not only contribute to improvements in sales, cost of sales, and the invested capital, but also has the potential to improve the capital cost rate as a long neglected supply chain driver of shareholder value.

Keywords:

supply chain finance | capital costs | shareholder value | supply chain management

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