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Creating and Sharing Value through Supply Chain Management

Creating Greater Shareholder Value from Supply Chain Initiatives

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Abstract

It is critical for managers to identify the supply chain initiatives that create the most shareholder value. This paper presents a practical, five-step, framework to help managers address this need, as well as link supply chain strategies and investments to shareholder value by utilizing the Economic Value Added (EVA) concept. EVA can be affected by four major value drivers: revenue growth, cost efficiency, fixed asset utilization, and cash-to- cash cycle time. We conducted a large-scale empirical study in Europe that used the cash-to-cash cycle time as the key metric. The results indicate that although certain companies and industries were able to reduce their cash- to-cash cycle times, the overall improvements were only marginal. Our results show this may be because the most influential party in the supply chain optimizes its cash-to-cash cycle time performance at the expense of other supply chain partners, not fulfilling the full financial potential of supply chain management.

Additional information

Notes on contributors

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Heimo Losbichler is Professor of Finance and Department Chair of Finance at Steyr University, Austria. He is an elected member of the board of the International Controller Association. Dr. Losbichler's research and teaching interests include value-based management, financial performance analysis, activity based costing, and financial performance measurement within the supply chain. He has published his research in leading German academic and professional journals. Dr. Losbichler served as the CEO of Baudatentechnik GMBH (an Austrian IT company) for three years and has consulted extensively with several leading Austrian companies.

Farzad Mahmoodi

Farzad Mahmoodi is Professor of Operations Management and the Director of Clarkson University's nationally ranked Global Supply Chain Management Program. Dr. Mahmoodi has been actively involved in executive education and has served as a consultant for several Fortune 500 and mid-size companies. His research interests focus on design and control of manufacturing and logistics systems. He has published about 40 articles in a variety of edited books and leading journals, such as Decision Sciences, Journal of Operations Management, European Journal of Operational Research, and the International Journal of Production Research. Dr. Mahmoodi has been the recipient of several awards, including the Professor of the Year Award (MBA Program), the Commendable Leadership Award, the Distinguished Teaching Award, and the John W. Graham, Jr. Faculty Research Award. He serves on the editorial boards of the International Journal of Industrial Engineering and the International Journal of Integrated Supply Management.

Markus Rothboeck

Markus Rothboeck (1979) is scientific assistant at the Department of Logistics and Supply Chain Management at the University of Applied Science Steyr. His Ph.D. thesis focuses on value creation from supply chain management initiative.

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