

PRACE NAUKOWE

Uniwersytetu Ekonomicznego we Wrocławiu

RESEARCH PAPERS

of Wrocław University of Economics

Nr 398

Zarządzanie kosztami i dokonaniem

Redaktorzy naukowi
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Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu
Wrocław 2015

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Wrocław 2015

ISSN 1899-3192
e-ISSN 2392-0041

ISBN 978-83-7695-522-3

Wersja pierwotna: publikacja drukowana

Zamówienia na opublikowane prace należy składać na adres:
Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu
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Druk i oprawa: TOTEM

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SUPPLY CHAIN MANAGEMENT PRACTICES IN SME SECTOR

PRAKTYKI ZARZĄDZANIA ŁAŃCUCHEM DOSTAW W SEKTORZE MSP

DOI: 10.15611/pn.2015.398.41

Summary: Observed trends in management during last two decades show that the important factor of the strategic advantage for the firms around the world is the integration of supply chain management into the organization processes, and further with other organizational management functions. Supply chain management in the SME sector is significantly different from large organizations, mainly due to the resource limitations. The focus of this study is on the relationship between particular supply chain management functions, concerning: suppliers, customers, information sharing, cost management and human resource management in the perspective of SMEs.

Keywords: supply chain management, small and medium-sized enterprises, cost management.

Summary: Obserwowane tendencje w zarządzaniu w ciągu ostatnich dwóch dekad wskazują, że ważnym czynnikiem przewagi strategicznej dla firm na całym świecie, jest integracja zarządzania łańcuchem dostaw z wewnętrznymi procesami organizacji, a także z innymi funkcjami zarządzania wewnątrz organizacji. Zarządzanie łańcuchem dostaw w sektorze MSP znacznie różni się od zarządzania łańcuchem dostaw w dużych organizacjach, głównie ze względu na ograniczone zasoby. Artykuł skupia się na relacji pomiędzy poszczególnymi funkcjami zarządzania łańcuchem dostaw, związanymi z dostawcami, nabywcami, wymianą informacji, zarządzaniem kosztami i zarządzaniem zasobami ludzkimi z perspektywy małych i średnich przedsiębiorstw.

Keywords: zarządzanie łańcuchem dostaw, małe i średnie przedsiębiorstwa, zarządzanie kosztami.

1. Introduction

Today organizations face higher risk and greater degree of uncertainty due to the increase in global competition. In order to gain competitive advantage organizations need to continuously redesign and developed their strategies. Observed trends during the last two decades show that the important factor of the strategic advantage for the firms around the world is the integration of supply chain management (SCM) into the organization processes, and further with other organizational management functions.

The integrated model of SCM should combine management functions, and integrate them into a single unified model. However, the integration process varies among firms, sectors and industries, especially in the context of small and medium-sized enterprises (SMEs).

The focus of this study is on the relationship between particular management functions, concerning: suppliers, information sharing, cost management, human resource, customer relations and supply chain management strategies in the perspective of SME. The study was developed on the basis of a review of foreign literature and could constitute a contribution to in-depth research in the Polish economy.

2. The scope of SCM in SMEs

Among the commonly used definition of supply chain management is the definition formulated by Handfield and Nichols, according to which supply chain management relies on the integration of activities associated with the flow of resources and information through the improvement of supply chain relationships in order to achieve competitive advantage [Handfield, Nichols 1999, p. 2].

There are two main factors, characterizing SMEs in the context of supply chain management [Hong, Jeong 2006, p. 295]:

- strategic focus,
- supply chain relationship position.

Strategic focus refers to how SMEs compete within supply chains in terms of either low cost operations or value added operations (e.g. new product and service development) [Levy, Powell, Yetton 2001, p. 133]. Supply chain relationship position relates to competitive positioning by particular SMEs.

It has been recognized that SCM can provide quality, cost, customer service and risk reduction benefits for the SME. Arend and Wisner [Arend, Wisner 2005, p. 404] observed that SMEs implement SCM differently than the large enterprises did, and this difference in implementation has a significant association with SME performance. The important finding is that SCM implementation is negatively correlated with SME performance. Lack of performance among SMEs after the introduction of SCM, as compared with larger companies, can be related to applied outcome measures.

Some findings show that since larger companies consider SMEs as being easy to replace, buyers are reluctant to form partnerships with SMEs [Singh 2011, p. 621]. However, the research conducted on the subject of SCM success shows that the success of the firm is linked in part to its supply relationships. A successful strategy of supply chain management in a SME is combining technological innovation and appropriate information-communication systems with suppliers [Bordonaba-Juste, Cambra-Fierro 2009, p. 394].

The competitiveness of SMEs also depends upon the competitiveness of their suppliers and customers. SMEs can no longer compete without effective coordination in their respective supply chain [Singh 2011, p. 621]. SMEs have significant impacts on supply chain performance, where they may serve the roles of suppliers, distributors, producers and customers.

3. Practices of SCM in SMEs

Supply chain practices are defined as activities or technologies that have an important role in the collaboration of a focal firm with its suppliers and customers [Vaart, Donk 2008, p. 45]. SCM practices are also considered as activities undertaken by an organization to involve suppliers and customers in decision making, information sharing and looking for new ways to integrate upstream and downstream activities in order to meet customers' requirements.

Literature on the subject comprises numerous attempts to identify and validate the SCM practices. However, it can be seen that there is no single pattern in defining and applying the elements of the SCM practices and indicators of these practices. Among the components constituting the practice of supply chain management there are such elements as [Koh et al. 2007, pp. 103-124]:

- supply chain integration,
- information sparing,
- Just-in-Time delivery system,
- strategic partnership with suppliers,
- relationships with customers,
- quality of information,
- internal lean practices.

Based on the cooperation with practitioners eight key supply chain management processes were defined. These are [Lambert, Cooper, Pagh 1998, pp. 1-19]:

- customer relationship management,
- customer service management,
- demand management,
- order fulfillment,
- manufacturing flow management,
- supplier relationship management,
- product development and commercialization,

- returns management.

SCM practices according to Koh et al. [Koh et al. 2007, p. 103] were grouped in two factors:

- outsourcing and multi-suppliers, and
- strategic collaboration and lean practices.

The results indicate that both such outsourcing and multi-suppliers as strategic collaboration and lean practices have direct positive and significant impact on SMEs operational performance. In contrast, both factors do not have a significant and direct impact on SCM-related organizational performance within the context of SMEs.

It seems that most common SCM practices in SMEs are supply chain integration, information sharing, customer and supplier relationship and human resource management.

3.1. SC integration in SMEs

Internal management functions integration with supply chain management has been recognized as a means of competitive advantage in the perspective of SME and it enables organizations to develop a unique strategy, and will increase the firm's performance.

The most common criterion for the classification of interorganizational relationships between SMEs and other participants of the supply chain is the degree of intensity and the scope of the cooperation of companies [Kisperska-Moroń et al. 2010, pp. 92-93]. The different forms of relationships include cooperation, coordination and supply chain integration.

The integration of the supply chain means connecting the main business functions and business processes within and between enterprises in a coherent and effective business model. Supply chain integration is therefore a key component of SCM [CSCMP 2010]. The integration of the supply chain has a positive impact on both the performance of the supply chain and on the performance of individual companies that are members of the supply chain. Therefore, it is essential to assess the degree of integration and identify areas for improvement. For this purpose, three levels of integration companies within the supply chain can be identified [Kim 2006, pp. 241-248]:

- customer relationship management,
- enterprise integration with suppliers,
- integration of functions within the enterprise,
- enterprises integration with customers.

The practical evidence suggests that SMEs are mainly integrated with customers and that closer integration with supplier organizations may be the exception rather than the rule among SMEs. With narrow involvement in the supply chain, SMEs receive fewer advantages from the partnership.

Supply chain collaboration requires activities transformation, relying on the fact that managers seek to avoid uncertainty and exploit opportunities through the creative use of both power of suppliers and power of customers, by identifying the best suppliers, and then dissemination of this knowledge among all participants in the supply chain. When considering the relationship in the supply chain, it is important to undertake a thorough analysis of the level of integration of supply chain partners [Skowron-Grabowska 2010, pp. 64-66].

The supply chain integration can consider firms that involve immediate supply chain partners in their strategic efforts (narrow supply chain scope) or firms that involve supply chain partners beyond the immediate level, for example second tier suppliers and end customers (broad supply chain scope). The foundation of integration is information sharing, coordination and organizational linkages that enable sharing of risks, costs, and gains.

A small firm investing in specific assets to better serve a supply chain partner is at a potentially high financial risk if the partnership dissolves.

Supply chain integration scope and the type of supply chain management efforts deployed by firms are correlated [Jayaram, Tan, Nachiappan 2010, p. 6837]. The practice points out three main elements of supply chain integration:

- communication and information sharing with supply chain members,
- participation in inter-organizational decision making with supply chain members,
- proactive planning with supply chain members.

Participation in inter-organizational decision making in SCM helps to reduce information asymmetry, reduces inventory cost, improves the customer service and improves the efficiency of replenishment process.

3.2. Information sharing in SMEs

Information sharing as a supply chain management practice can be related to internal integration as well as to external integration. Internal integration refers to the interrelationships within a firm while external integration refers to coordination with customers and suppliers [Stank, Keller, Daugherty 2001, p. 29]. In supply chain management, the focus seems to be on the external integration – collaboration with customers and/or suppliers of the focal firm. A number of factors may influence information-sharing practices. The research conducted by Welker et al. shows that external information sharing activities aim to support data sharing and communication, concerning product information, price, and timing, between supply chain partners. In complex supply chain configurations, information sharing activities include also the specification of products, timing, and the availability of materials and capacities [Welker, Vaart, Donk 2008, pp. 712-713].

Both internal and external information sharing in SMEs is related to the standard product range. Internal information sharing largely concerns inventory-related

issues. In the supply links of SMEs, information systems are hardly used to share information. Supply chain partners tend to share information by means of direct contact. That indicates that the role of people in external information sharing is very important in SMEs, and is interdependent in buyer-supplier relationships.

3.3. HRM and SCM in SMEs

There exists a strong correlation between human resource management (HRM) and SCM which emphasizes the necessity to create a fit between supply chain and human resources strategies [Khan et al. 2013, p. 179].

HRMs in small and medium-sized enterprises are often characterized as being different from those in large companies. The changing environment within which SMEs are operating may be contributing to significant development in the way employment relations are managed. Kinnie et al. [Kinnie, Purcel, Hutchinson 1999, p. 219] described the direct and indirect effects of supply chain management on human resource activities which are practiced in SME. SMEs are often embedded in a complex supply chain where they are usually dependent on a few relatively important customers and, less often, suppliers and competitors. The study focuses attention on the influence of these supply chain participants, especially the actions of major customers on the management structure, work organization and HR policies and practices of SMEs. The possible affected areas include recruitment and selection, training and development, evaluation and compensation. The customer-supplier relationship, rather than broad market pressures, provides the means for promoting best practice in HRM.

The study conducted by Khan et al. [Khan et al. 2013, p. 179] found that by applying HRM practices at modest level and if linked with SCM, an organization can enhance SCM effectiveness. This research shows the correlation between human resource practices of SMEs and supply chain process and the impact of human resource practices on the functioning of supply chain. The analysis showed that three SMEs human resource management practices: training; compensation and evaluation, show a positive and significant relationship to supply chain management success. This study demonstrated the relevance of considering the effects of integrated human resource practices, which includes: selection, training, compensation and evaluation rather than considering individuals.

Moreover, the integration of best HRM practices with SCM has significant effects on SME's performance as well.

3.4. Cost management and SCM in SMEs

Cost reduction is one of the most frequently mentioned goals in supply chain management. In addition, efforts to reduce costs are forcing companies to focus increased attention on the relationships with other participants within the supply chain, so that both suppliers and customers are able to improve the competitiveness and

profitability. In response to these realities the literature on the subject lists the specific concepts of cost management within the supply chain [Seuring, Goldbach 2002, p. 5]:

- supply chain costing,
- proactive cost management,
- lean management accounting,
- interorganizational cost management,
- organizational settings.

In order to reduce costs in a supply chain existing cost management or accounting techniques can be used, e.g. target costing, life-cycle costing, activity-based costing, transfer pricing or finance instruments. Still, other approaches, such as electronic data interchange (EDI) or virtual enterprises help restructure or control costs. However, specific cost management instruments or other techniques not always can be implemented in SMEs due to some constraints.

From the perspective of SMEs virtual enterprise competence based approach helps nonhierarchical production networks join forces between SMEs for improved order fulfillment and costing. Regional production networks can be organized efficiently built on virtual enterprise thought. Information technology assists in fulfilling orders and manages costs, as Teich, Fischer and Käschel present [Teich, Fischer, Käschel 2002, pp. 177-193].

4. Conclusions

The use of supply chain management practices is dependent on the nature of business partners (i.e. upstream or downstream positioning of partnership in supply chain), and organizational size. The primary differences between large firms and SMEs are in the scope of information and product flows. SMEs in contrast to large firms have a much smaller scope for these flows, due to not complex relationship requirements within their supply chains. The SME view of supply chain management depends on the power of customers and consequently is seen by SMEs as a one-direction process. Similarly, SMEs often do not employ supply chain management, rather they are managed at arm's length by larger customers and if small firms want to stay in supply chain, they have to follow the norms stipulated by the buyer. These days competition is between integrated supply chains rather than individual organizations. Potential barriers of supply chain management in SMEs derive both from the nature of the organization and the people employed in the organization. A crucial factor enabling SMEs success in the supply chain management process are the human resources of this sector.

Despite the benefits of SCM in SMEs, there are some barriers in implementing it. The reasons for this are: fragmented approaches, lack of integration, inter-firm rivalry, difficulties in the measurement and availability of information and inadequate

information systems. Serious difficulties faced by SMEs in the implementation of supply chain management practices arise mainly from the lack of resources and skills.

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