Case Analysis in Logistics

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The study´s research questions reveal the exploratory nature of research activities, as a new phenomenon is to be explored, -by means of the implementation framework and implementation flowchart application-, Yin´s (2003) Case Study research strategy is considered the appropriate approach to follow. Being the unit of analysis at company level, Company "X", S.A. de C.V. was selected for this purpose. Hereinafter referred to as "Company X", is dedicated to the manufacturing and distribution of toiletries throughout the Latin-American region. Incorporated according to the laws of Mexico, the mode of an anonym society (S. A.) of variable capital (C. V.) corresponds to a company owned by shareholders entitled to increase or decrease the capital by shares´ issue.

The Company segments its operation by product categories, including *Toiletries* and *Cosmetics*. This company is led by a board of directors and 6 organizational units that overlook the Company´s functional units: manufacturing and distribution. The Company operates three manufacturing facilities, in Mexico, Colombia, and Chile and five wholly-owned limited-risk distribution subsidiaries. *In the Company's manufacturing facilities' headcount for the procurement departments are 13 analysts, 2 supervisors and 3 regional managers (18 in total) all under the leadership of the Company's Chief Supply Chain Officer (CSCO),* who is the main driving force of the project "*World Buyer*" a shared service organization in Mexico-since it is the Company's home country and its strategic leader- that will start offering procurement services and serve as a pilot project in the aim to evolve towards a multi-back-office service organization, offering the Company services such as accounting, marketing, HR management, amongst others.

I. RUNNING THE IMPLEMENTATION FLOWCHART

The flowcharts, tools and management concepts discussed previously are used to guide "Company X" restructuring of the procurement organization seeking to confirm the usefulness of

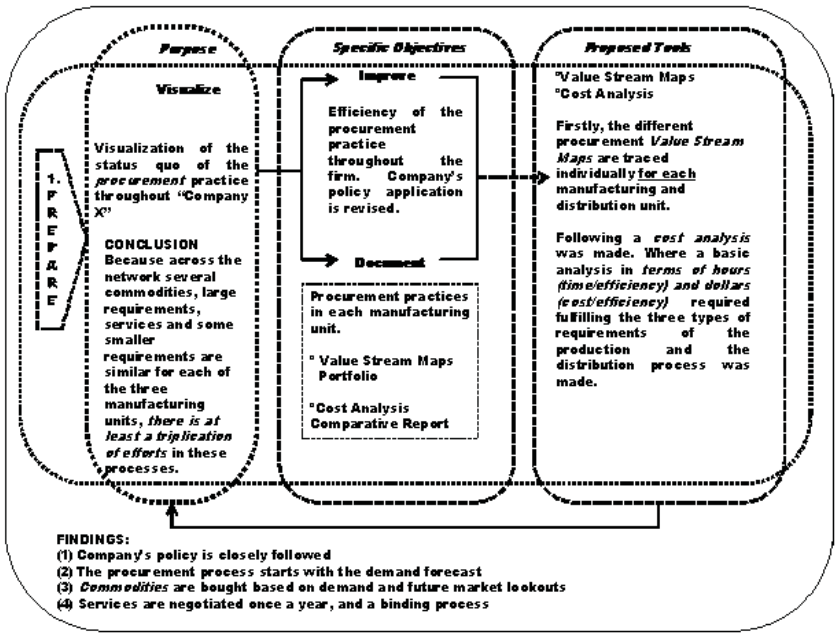
the implementation framework and flowchart developed as result of this research. In this paper results presentation are focused on the Implementation Flowchart components.

Phase 1. Prepare

As suggested the process starts with the visualization of the status quo of the procurement practice throughout the company. Using the implementation flowchart developed, Diagram 8 broadly presents the firms´ purposes and strategic objectives regarding procurement function, followed by the actions taken for analysis and the tools used to perform them.

DIAGRAM 1

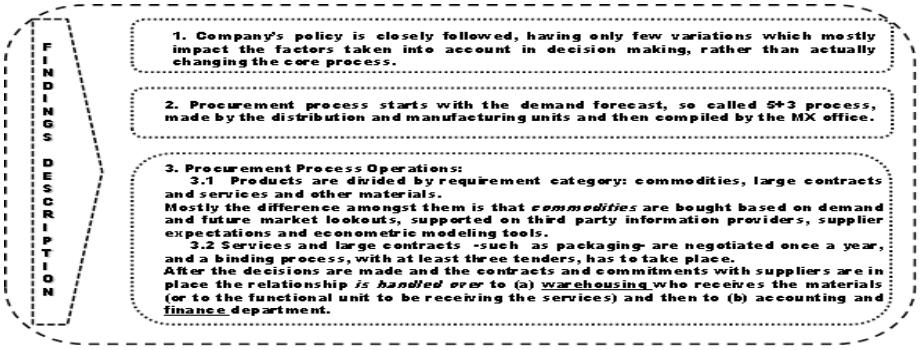
Implementation flowchart use for Phase 1. Prepare, in "Company X".



From analysis results, conclusions are derived and compared with the company´s stated purposed. Findings of the analysis are listed below the Flowchart and explained in a specific format in Executive Summary rationale, resulting research findings of Phase 1 are described in Diagram C1, which is supported for detailed analysis by Value Stream Maps portfolio and its corresponding Cost Analysis comparative reports.

DIAGRAM 2

Findings description from implementation´s flowchart *Phase 1. Prepare*

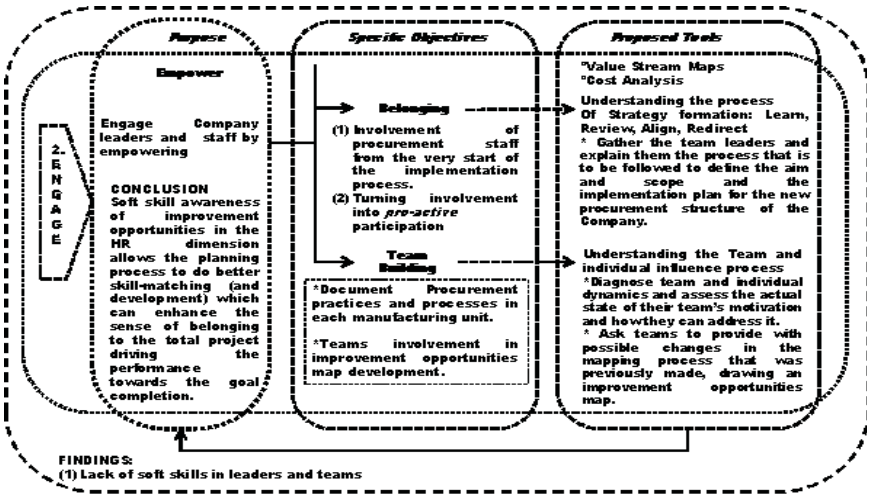


Phase 2. Engage

In Change implementation actions human resources has a double sided participation, being the first the activities performed by the implementation leaders and teams, whose main objective is to engage the operational level –at individual level- from the start of the changing process to assure the full understanding of the new processes and of the reasons behind them. For Company C, main features of Phase 2 of the implementation flowchart are presented in Diagram C3.

DIAGRAM 3

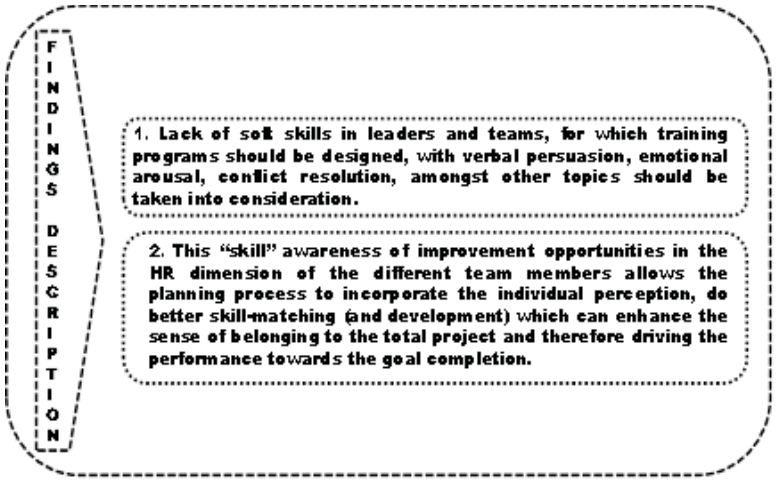
Implementation flowchart use for Phase 2. Engage, in "Company X".



For implementation purposes findings regarding the lack of soft skills, in leaders and teams, is a major barrier to reach the proactive behavior required to *implement* the change and to *adopt* the changes as part of their day-to-day operations. As expressed in Diagram C4, additional actions such as skill-matching development are required, affecting the cost of the change implementation process.

DIAGRAM C4

Findings description from implementation´s flowchart *Phase 2. Engage*

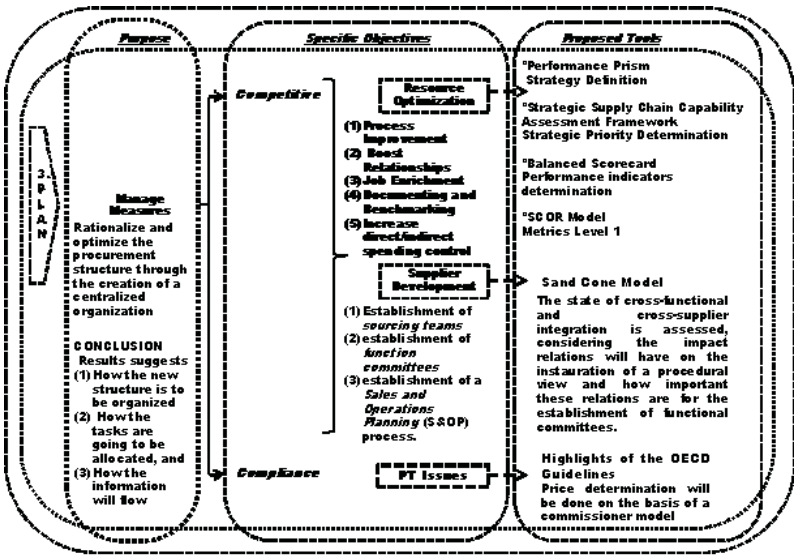


Phase 3. Plan

The planning process starts by the identification of stakeholders, what bounds their satisfaction and how can they contribute, to a two-sided relationship. The analysis was made based solely on the procurement department stakeholders and influencers. As proposed by the Performance Prism model, includes the analysis of satisfaction and contribution factors of employees, investors, regulators, suppliers, company´s customers and of the internal customers -manufacturing, marketing, finance, accounting, supply chain, and product development- as well. Phase 3 developed through the Implementation flowchart reveals the complex net of relations among the organizational levels of the company, due to the interaction of strategic objectives determined at corporate top level, executive level as the change implementation executor, and the operational who is the change implementation recipient, and the subject of change adoption. Diagram C5 presents the structure of the planning activity applied to Company X.

DIAGRAM 5

Implementation flowchart use for Phase 3. Plan, in "Company X".



Using the Tools: The Performance Prism

Planning activities requires solid diagnosis support basis, to assure that Performance Prism analysis was conducted. In order to build the walls of the Performance Prism and after defining the general stakeholders, the backbone policy of the changes implementation was defined by the sponsor of the restructuring (Chief Supply Chain Operations Officer) as to "rationalize and optimize the procurement structure through the creation of a centralized organization". With that guidance the *first* wall of the Prism was built. Policy, assessment of the top and bottom of the prism (stakeholders, their aims and contribution) lead to determine four major strategic objectives: (1) improve process, (2) boost relationships, (3) job enrichment, (4) *documenting* and benchmarking, and (5) increase direct/indirect spending control. For each of these strategic objectives operational activities were determined (the measurable *How to do it*). A key step of the Plan Phase is the organization of the strategic objectives and their correspondent actions in a coding table (Table C1). Using an iterative process, these are related back to a register of stakeholders' aims where the direct or indirect influence upon the fulfillment of the stakeholder's satisfaction factors was presented (not shown).

Table 1

Restructuring Strategic Objectives and actions. Coding Table

CODING	STRATEGIC OBJECTIVES
A	Improve Process
A.1	*Increasing accuracy in forecast process*
A.2	*Negotiating better supply conditions*
B	Boost relationships
B.1	*Collaboration cross-company*
B.2	*Collaboration cross-supply chain*
C	Job Enrichment
C.1	*Training*
C.2	*Job profile building and career plan*
C.3	*Change in incentive schemes*
D	Documenting and Benchmarking
D.1	*Mapping*
D.2	*Benchmarking*
D.3	*Learning leveraging*
E	Increase direct/indirect spending control

The analysis process to identify give priority to the required changes is explained briefly according to each of the tools used after Diagram C6, which reports the research findings regarding the organizational changes required to reach the stated strategic objectives.

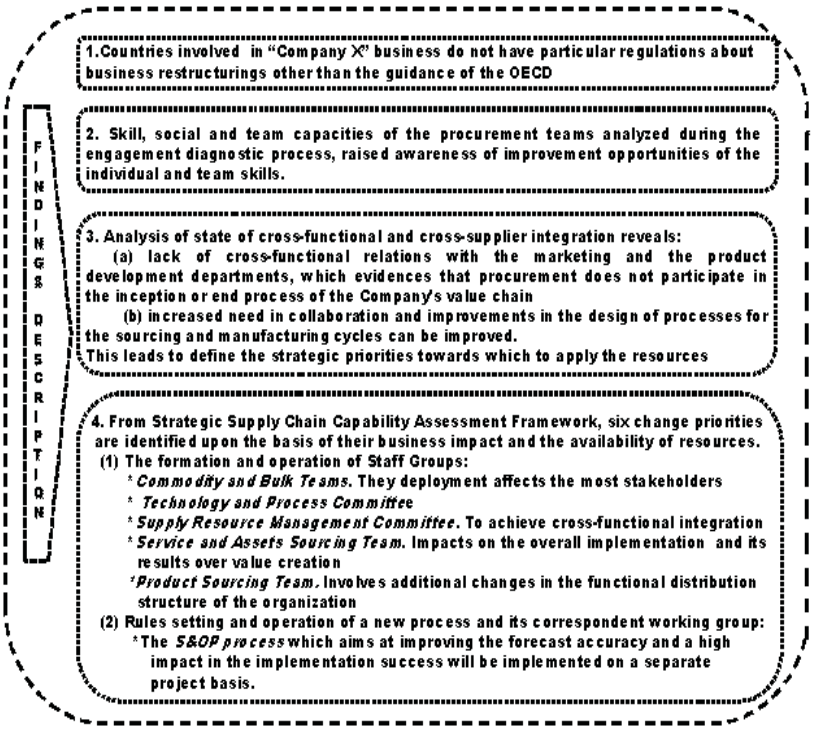
After strategic objectives settlement, the analysis continues to develop the *second* wall of the performance prism. The processes to address the strategies of Table 2 follows two venues: the first venue is oriented to the formation and operation of *sourcing teams*, addressing strategy A.2 and symbiotically benefit from strategies C.2; C.3; D.2, D.3 and E, aiming at building better skilled staffs and optimizing processes and divided in four main categories given the importance and similarity of the resources and the possible economies of scale, process and learning. The second venue of the process is based on the formation and operation of *function committees*, aimed at addressing strategies B, C, D. Strategy A.1, which aims at improving the forecast accuracy has a cross-functional impact and will be addressed with the establishment of a *Sales and Operations Planning* (S&OP) process.

It has been argued that it is important for processes to be implemented to have a clear line of authority and accountability, which can be hindered by the excessive amount of

task divisions. Nevertheless, the hindrance lies in the incorrect and blurry definitions, not in the amount. Bearing this in mind the right people have to be assigned to both the sourcing and functional teams and committees, therefore the completion of the *third and last wall of the prism* need to be done: *capacities assessment*. From the previous engagement diagnostic process developed in Phase 3, skill, social and team capacities of the procurement teams have been analyzed and assessed, providing an overview of the individual and team skills and raising awareness of improvement opportunities. Once completed, the next step is to assess the state of cross-functional and cross-supplier integration, considering the impact relations will have on the instauration of a procedural view and their importance for the establishment of the abovementioned functional committees.

DIAGRAM 6

***Findings description of changes derived from** Phase 3. Plan*



USING THE TOOLS: BALANCE SCORE CARD (BSC)

This process is meant to propose a more effective sourcing and purchasing plan, by assessing the type of product (new or existing/previously required) and by type of suppliers (again new or existing), which additionally needs to envision a more comprehensive policy framework to guide decision making for each type of product. According to Phase 3 *purpose* stated in Diagram C1, in the Table C2 performance indicators for each of the strategic actions are presented as effectiveness and efficiency policies the establishment of the *shared procurement service organization*.

Table 2

Summary of BSC Shared Service Organization

	BUSINESS DRIVER	STRATEGY	PERFORMANCE INDICATORS	TARGET
Effectiveness	Financial	A	Decrease Cost of Unit Ownership	Reach Industry Benchmark
		A	Decrease Cost of Process per Unit	
	Customer (internal only)	A	Perfect Order Fulfillment	
		A2; B; D1	Optimize Sourcing Cycle times	
	Suppliers	A2; B2	Decrease the cash-to-cash cycle	
		B	Diminish the inventory turnover	
		B2	Increase supplier satisfaction	
Efficiency	Internal Process	E	Increase direct/indirect spending control	
		B1	Diminish product development cycle	
			Diminish the risk of taxation issues	
	Innovation Learning and Growth	C	Increase Training hours per employee	
		C	Increase employee satisfaction	
		B1	Standardize product portfolio	

Phase 4. Execute

Based on the planning defined in the above sections two scenarios analysis should be made:

☑ Implementation *Process* Scenario. Key component to evaluate the timeline and possible plan diversions, priorities and contingencies for implementing all the actions required;

☑ Implementations´ *decision making processes* Scenario. Crucial definition as will guide, both the teams in their operative decisions and the committees on the strategies envision. For the first plans to facilitate decision making, based on the bounded rationality theory include the use of automated systems, price lists, catalogs, model agreement

amongst other tools; for the latter rules, guidelines and frameworks for decision making, plus the use of this PEPE changes Implementation Framework approach, that might be useful in the inception of any project such as S&OP.

ASSESSING THE FULL SYNERGIC POTENTIAL: THE TRANSFER PRICING (TP) CONSIDERATIONS

For this restructuring proposal, the countries involved do not have particular regulations about business restructurings other than the guidance of the OECD, especially since Mexico and Chile are members.

Regarding the particular tax regimes, since they are all based on the OECD guidelines, the variations are not substantial which would allow the Company to produce a common TP documentation thus reducing the cost burdened by each manufacturing, having a one line defense against tax audits and optimizing TP structure.

Still legislative particularities per country need to be taken into consideration, such as. the *dictamen fiscal* or fiscal dictamination required by Mexican tax administration, where a certified public accountant must sign the fiscal return declaration, which among other things attests that the taxpayer transactions between related parties are complying with the arm's length principle, whereas Colombian jurisdiction asks for an informative declaration and the supporting documentation to be submitted together to the tax administration.

Price determination seems to be most beneficial upon the basis of a commissioner model, according to which the functions performed by the shared service organization will be regulated by a contract between the parties, whose dispositions and commitments allow to better determine and document the stent upon which the decision making, with the risk, functions and assets related to it are borne by which party.

Additional support for the restructuring can always be offered to the tax administration thanks to de documentation procedures proposed in this implementation framework.

Furthermore, the mapping initiatives allow for a better overview and thus comprehension of the business activities performed, which can be of much use in the defense of audit cases by portraying the set of business assumptions and visualizations that determined the decisions made in a particular time or upon a particular subject, also important to avoid hindsight, as article 9.57 of the OECD (2010) guideline suggests.

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