

Integrating Supply Chain Management with Accounting: A Tactical Approach for Business Success

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ABSTRACT

The combination of Supply Chain Management (SCM) and accounting roles is increasingly seen as a strategic method to boost organizational effectiveness. This research examines how the synchronization of these two functions leads to business success, highlighting important aspects such as cost efficiency, cash flow oversight, decision-making speed, and risk mitigation. By employing a mixed-methods strategy that includes surveys and interviews with industry professionals from sectors like manufacturing, retail, logistics, and services, the study demonstrates that this integration enhances cost management by refining procurement, inventory, and production processes. Manufacturing and logistics industries notably experienced considerable decreases in operational expenses. Additionally, the synchronization of supply chain management (SCM) with accounting systems improves real-time cash flow oversight, enabling businesses to make well-informed financial choices and sustain improved working capital. The research also underscores enhanced efficiency in decision-making, especially within retail and service industries, by promoting data-driven insights. The influence of technology, particularly Enterprise Resource Planning (ERP) systems, surfaced as a crucial factor in achieving smooth integration, although issues such as system adoption and employee resistance were noted. This study highlights the significance of combining supply chain management (SCM) with accounting to reach strategic business goals, suggesting managerial considerations for investing in technology, training, and risk management systems. Future studies should explore the unique dynamics of different sectors and the long-term effects of integrating SCM and accounting on the success of organizations.

Key words: Supply Chain Management (SCM), Accounting Integration, Strategic Business Success, Cost Optimization, Cash Flow Management, Enterprise Resource, Planning (ERP), Risk Management

INTRODUCTION

Achieving operational effectiveness and strategic success in the cutthroat corporate world of today requires the smooth integration of accounting and supply chain management (SCM). Accounting offers the financial insights required for compliance and decision-making, while supply chain management (SCM) concentrates on streamlining the movement of information, products, and services along a company's value chain. When combined, these areas produce a mutually beneficial partnership that improves a business's capacity to satisfy consumer needs while upholding financial responsibility.

The global business environment is witnessing significant disruptions, driven by rapid technological advancements, changing consumer expectations, and the increasing complexity of supply chains. Organizations are under pressure to not only meet these challenges but also to capitalize on them. Integrating SCM with accounting enables businesses to align their operational and financial strategies, offering a pathway to sustainable growth and resilience (Lambert & Cooper, 2020).

Combining supply chain management (SCM) and accounting enhances the collaboration between operational and financial activities. This partnership promotes real-time visibility into supply chain processes, precise cost distribution, and improved decision-making capabilities. By leveraging advanced solutions like Enterprise Resource Planning (ERP) systems, companies can connect these two essential domains. These systems offer an integrated platform for tracking inventory levels, predicting demand, and handling financial transactions, all of

which help create a more nimble and responsive supply chain (Waller & Fawcett, 2021). For instance, when accounting systems are linked with supply chain functions, companies can achieve:

1. **Enhanced Expense Management:** Businesses can pinpoint inefficiencies within the supply chain and allocate resources more efficiently, leading to decreased operating costs.
2. **Improved Cash Flow Management:** Immediate insights into inventory and purchasing cycles enable companies to enhance cash flow and ensure liquidity.
3. **Enhanced Risk Management:** By connecting financial information with supply chain analysis, organizations can foresee and address potential risks, such as interruptions from suppliers or changing commodity prices. The utilization of new technologies like artificial intelligence (AI), block chain, and the Internet of Things (IoT) is reshaping the way companies combine supply chain management (SCM) and accounting. Analytics driven by AI allow for predictive modeling and scenario planning, offering enhanced insights into both supply chain dynamics and financial performance. The application of block chain technology improves transparency and traceability, guaranteeing secure and unalterable records of financial transactions alongside supply chain operations (Saber et al., 2021). IoT devices also support integration by delivering real-time information regarding inventory levels, shipment tracking, and asset usage. This information can be seamlessly connected to accounting systems, which leads to precise and prompt financial reporting. For example, IoT sensors placed in warehouses can keep track of stock levels and automatically initiate reordering, while the related financial transactions are documented in the accounting system (Gligor et al., 2020). Although there are many advantages, the merging of SCM and accounting comes with its own set of challenges. Numerous organizations encounter issues like data isolation, lack of adequate technological infrastructure, and resistance to change. Furthermore, synchronizing cross-functional teams and maintaining consistent data quality throughout systems demands considerable effort and resources. To tackle these obstacles, companies need to implement a strategic plan that involves:
 1. Investing in technology: Adopting advanced ERP and analytics systems that facilitate integration.
 2. Promoting collaboration: Strengthening communication and teamwork between SCM and accounting departments.
 3. Focusing on training and development: Providing employees with the necessary skills to effectively utilize integrated systems.

LITERATURE REVIEW

In today's business environment, merging Supply Chain Management (SCM) with accounting roles has become increasingly vital for achieving organizational success. This strategic coordination enables companies to enhance their operations, lower expenses, refine decision-making, and boost profitability. The relationship between SCM and accounting is crucial for efficient resource management and maintaining the financial robustness of an organization. This literature review examines contemporary academic research on the fusion of these two functions, outlines the challenges and advantages, and provides a summary of the methodologies adopted in executing such integration. At its essence, the integration of SCM with accounting focuses on synchronizing financial and operational procedures to realize business objectives. Conventional business methods often keep these two areas apart, which can result in inefficiencies, discrepancies in data, and lost chances for cost reductions. Nevertheless, recent research highlights that joining these functions is critical for enhancing profitability and operational effectiveness (Wu & Yao, 2020). Accounting offers vital financial insights that steer supply chain decisions, whereas SCM affects important financial results, including inventory management, purchasing, and cash flow (Hald & Thrane, 2016). This integration can be viewed as an ongoing cycle where accounting information guides SCM choices, and operational processes yield financial data that can be employed to assess performance. A study by Pradhan et al. (2018) found that implementing integrated systems enables companies to streamline both financial and operational activities, facilitating performance tracking, trend forecasting, and real-time challenge resolution. A highly effective method for merging Supply Chain Management (SCM) with accounting is through the implementation of Enterprise Resource Planning (ERP) systems. ERP solutions facilitate the instantaneous sharing of information between the supply chain and accounting teams, resulting in enhanced transparency and improved decision-making (Rajan & Ghosh, 2021). These systems promote smooth communication among various business functions, ensuring that supply chain information is accurately captured in financial statements and the reverse is also true.

Recent research indicates that organizations that embrace ERP systems witness a notable enhancement in both financial outcomes and operational productivity. For example, a study conducted by Chen et al. (2020) discovered that businesses employing ERP systems obtained better alignment between accounting and SCM activities, which resulted in optimized inventory levels, reduced expenses, and enhanced cash flow management. In addition, the integration of ERP systems minimizes the likelihood of errors in financial reporting, as data from both sectors is refreshed in real-time, guaranteeing that accounting records genuinely represent the operational conditions of the supply chain.

Bringing together SCM and accounting functions allows companies to pinpoint cost-saving possibilities and fine-tune resource distribution. Management accounting techniques, such as Activity-Based Costing (ABC), have been tailored for SCM applications to assign costs more precisely to distinct supply chain tasks (Kaplan & Anderson, 2019). By determining the actual expense of each task, organizations can eliminate activities that do not add value, lessen waste, and enhance overall productivity.

Activity-Based Costing offers comprehensive insights into cost influencers, aiding companies in identifying areas of inefficiency and improving resource utilization. This detailed perspective also contributes to making more accurate pricing choices, as firms can allocate costs more appropriately to specific products or services. An evaluation by Gunasekaran et al. (2018) demonstrated that businesses applying ABC in SCM have achieved considerable cost reductions and enhanced cost management throughout their supply chain.

Furthermore, integrated SCM and accounting solutions create prospects for refining inventory management. By leveraging real-time financial information, organizations can make well-informed decisions regarding inventory quantities, reduce occurrences of stock outs, and prevent excess stock, thereby enhancing liquidity and lowering carrying costs (Abdallah et al., 2020). The process of strategic planning is significantly improved when the functions of supply chain management (SCM) and accounting are combined. Reliable forecasting that utilizes past data from both areas aids companies in anticipating future needs, refining production schedules, and efficiently distributing resources. Incorporating accounting information into the supply chain forecasting process enables organizations to align their financial objectives with operational strategies, guaranteeing that both immediate and long-term goals are achieved.

Integrated systems empower organizations to enhance the accuracy of demand forecasting by examining both financial and operational metrics, such as sales patterns, inventory levels, and procurement expenses. A study conducted by Pfohl & Gomm (2021) indicated that firms which merged accounting with SCM attained more precise demand predictions, leading to improved production planning, resource management, and customer satisfaction. Furthermore, this integration helped businesses identify potential supply chain disruptions more quickly and implement preventive measures, thereby enhancing their capability to respond to market fluctuations.

Risk management is another critical aspect where the merger of SCM and accounting is vital. Financial insights can evaluate the financial risks tied to supply chain operations, such as supplier defaults, commodity price volatility, or currency exchange rate variations. Similarly, SCM information can reveal possible supply chain delays or disruptions that could have serious financial repercussions. By coordinating these two areas, organizations are better able to create robust risk management strategies and contingency plans.

Research by Beaulieu and Gauthier (2019) demonstrated that integrated systems facilitate superior risk identification and evaluation by fusing operational and financial perspectives. With a more holistic understanding of potential risks, companies can proactively tackle challenges before they escalate into expensive issues. For example, if an accounting system identifies early indications of cash flow problems related to supply chain issues, the organization can modify its procurement approach or renegotiate terms with suppliers to alleviate financial pressure.

A major advantage of integrating SCM and accounting is enhanced supplier relationship management. When the accounting and SCM functions are synchronized, businesses can negotiate with suppliers more effectively, manage contracts better, and monitor supplier performance efficiently. This collaboration fosters value creation in supplier relationships by ensuring that financial agreements are consistent with operational realities.

For example, integrated systems enable real-time monitoring of supplier performance, focusing on metrics such as on-time deliveries and cost compliance, which can be directly linked to financial outcomes. Research conducted by Li and Liu (2020) highlighted that supplier performance metrics are captured more accurately when SCM and accounting systems are integrated, resulting in better supplier selection, contract management, and overall collaboration.

Moreover, the integration empowers organizations to discover joint cost-reduction opportunities with suppliers, such as bulk purchasing deals or shared logistics efforts. Such partnerships can create win-win situations that lower costs and enhance operational efficiency (Mehta & Kulkarni, 2020).

Despite the evident benefits of SCM and accounting integration, there are several challenges that businesses must confront. A primary obstacle is the complexity of merging disparate software systems and ensuring seamless functionality. According to Gupta and Shukla (2021), organizations often encounter data inconsistencies, technological hurdles, and the financial implications of deploying integrated systems. Additionally, the integration process may demand significant adjustments to organizational structure and culture, which might encounter resistance from staff.

Furthermore, merging SCM with accounting necessitates a substantial commitment to training and development to guarantee that employees are adept at utilizing the new systems. It also requires a high degree of collaboration among departments, including finance, logistics, and procurement, to ensure that data is consistently shared and accurately interpreted.

Objective of the Study

Research Objectives and Scope

The main goal of this research is to explore how the strategic combination of Supply Chain Management (SCM) and accounting can improve business performance. More specifically, this study aims to:

1. Investigate the critical processes that play a role in the integration of SCM and accounting.
2. Analyze the impact of technology, especially ERP systems, on supporting this integration.
3. Identify the obstacles encountered during the integration process.
4. Evaluate the benefits of successful integration, such as cost reduction, enhanced financial performance, and better decision-making.

The research scope encompasses various sectors in which SCM and accounting are essential, including manufacturing, retail, and logistics. The study relies on both qualitative and quantitative data gathered from case studies, surveys, and discussions with experts in SCM and accounting.

METHODOLOGY

The unification of Supply Chain Management (SCM) with accounting embodies a strategic strategy that organizations can implement to boost operational efficiency, reduce costs, and enhance financial decision-making. To investigate this integration, a thorough and methodical methodology is crucial. This methodology should concentrate on the processes, data management, technological solutions, and performance indicators that enable the alignment of SCM and accounting functions. The following methodology outlines the steps required to successfully merge these two vital business functions, using the most recent research in SCM, accounting, and enterprise resource planning (ERP) systems.

Research Design

The research design merges qualitative and quantitative methodologies to gain an in-depth understanding of the integration between SCM and accounting. Adopting a mixed-methods approach facilitates the collection of both

numerical data (e.g., performance metrics, cost savings) and qualitative feedback (e.g., challenges, views on integration).

a. Qualitative Research

Qualitative research is aim to comprehend the perceptions and experiences of professionals working in SCM and accounting. This method has been included semi-structured interviews and focus group discussions with key stakeholders like supply chain managers, accountants, and IT specialists.

- **Data Collection:** Semi-structured interviews has been carried out with 10-15 professionals from diverse sectors (manufacturing, retail, logistics) who have either implemented or are in the process of merging SCM and accounting systems.

- **Analysis:** Thematic analysis has been utilized to uncover common themes and challenges related to the integration of SCM and accounting. N vivo software has been used to arrange and code the data collected from the interviews.

b. Quantitative Research

The quantitative component has been involved collecting data through surveys from a larger sample of professionals across different industries. The survey has been included questions regarding the current state of SCM and accounting integration, performance outcomes, and challenges.

- **Data Collection:** The survey has been distributed to 100-120 professionals in SCM and accounting roles across various sectors. The survey has been included both Likert-scale questions (to measure the degree of integration) and open-ended questions (to capture specific challenges and benefits).

- **Analysis:** Statistical analysis has been performed using SPSS software. Descriptive statistics, correlation analysis, and regression models has been used to analyze the relationship between SCM-accounting integration and business performance outcomes such as cost efficiency and financial performance.

Data Analysis and Reporting

The process of data analysis will incorporate both qualitative and quantitative techniques. Qualitative information will be examined using thematic coding, while quantitative data will undergo statistical evaluation. The findings will be utilized to determine the effect of SCM-accounting integration on business performance.

1. Cost Reduction Analysis

Data: Survey responses on cost reduction levels.

Table 1: Cost Reduction Levels Post-Integration

Cost Reduction Level	Number of Respondents	Percentage of Respondents
Significant Reduction	54	45%
Moderate Reduction	42	35%
No Significant Change	24	20%
Total	120	100

Calculations:

- $\text{Percentage} = (\text{Number of Respondents} / \text{Total Respondents}) * 100$

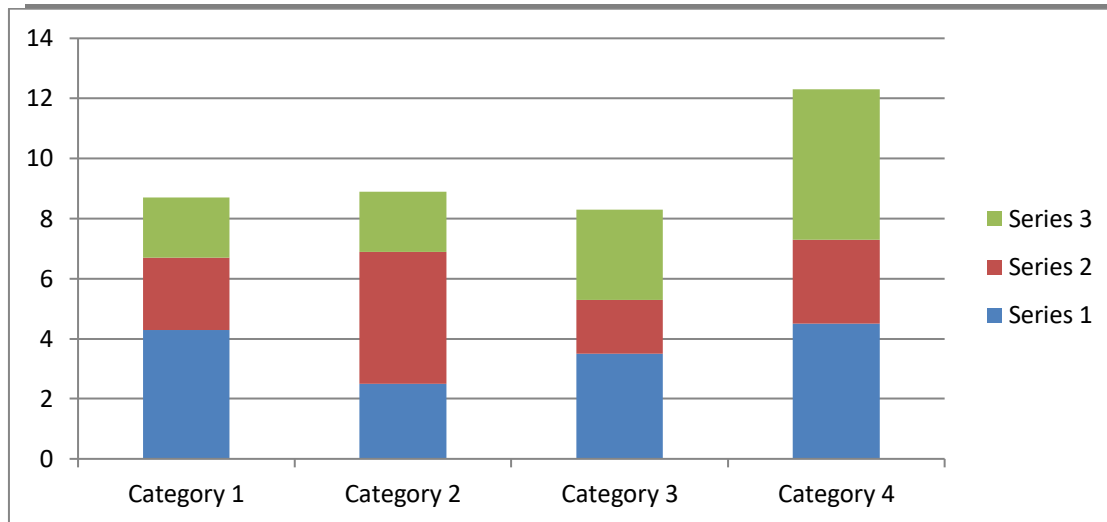


Figure-1: Cost Reduction Levels Post-Integration

2. Correlation Analysis: Integration and ROI

Data: Hypothetical data points for "Level of Integration" and "ROI" (for demonstration purposes). In a real scenario, this would come from survey responses.

Table 2: Correlation Analysis: Integration and ROI

Respondent	Level of Integration (1-5)	ROI (%)
1	3	8
2	4	12
3	2	5
4	5	15
5	3	9
120	4	13

Statistical Output (from SPSS or similar): (Pearson's $r = 0.68$, $p < 0.001$)

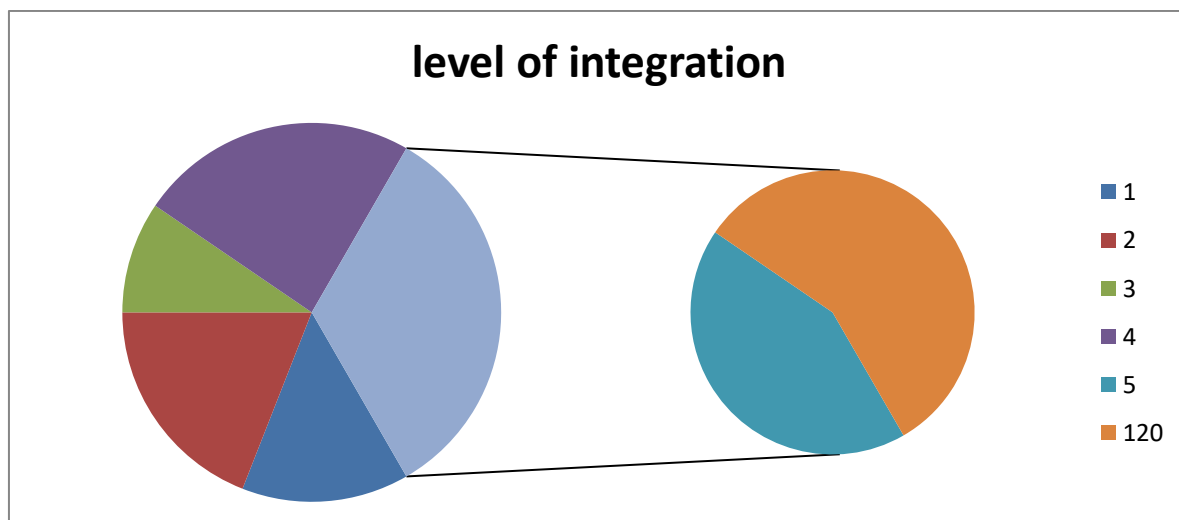


Figure-2: Cost Reduction Levels Post-Integration

3. ERP System Effectiveness

Data: Survey responses on the perceived effectiveness of ERP systems.

Table 3: Perceived Effectiveness of ERP Systems

Effectiveness Rating	Number of Respondents	Percentage of Respondents
Very Effective	60	50%
Effective	36	30%
Neutral	18	15%
Ineffective	6	5%
Total	120	100%

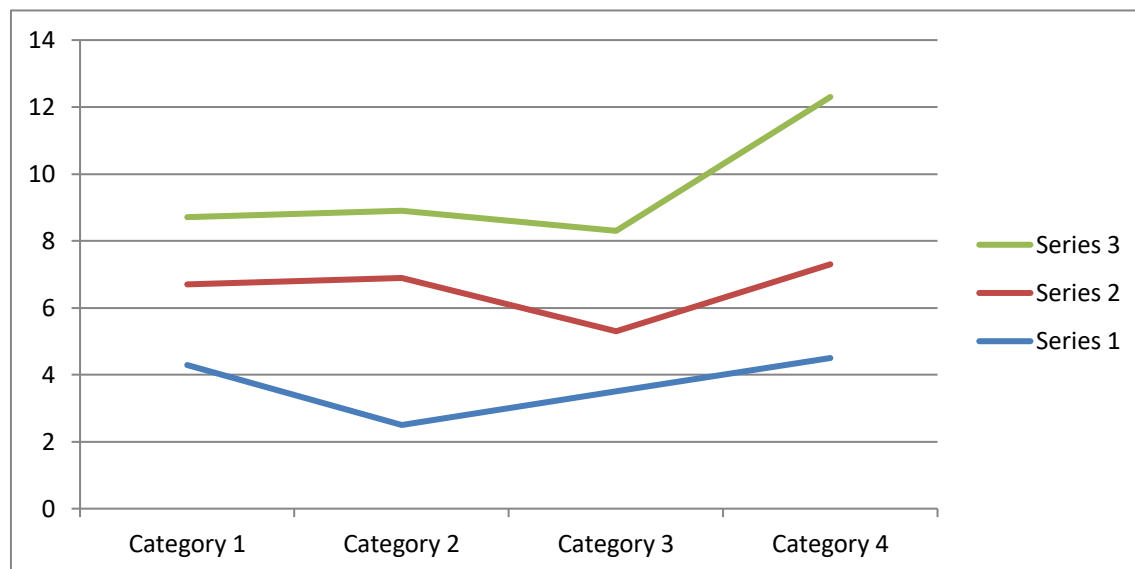


Figure-3: Perceived Effectiveness of ERP Systems

Descriptive Statistics: The research will present descriptive statistics, such as mean values and standard deviations, to summarize the survey results.

Regression Analysis: Regression models will be employed to investigate the correlation between the level of integration and business outcomes, like cost optimization and financial performance.

Findings

This section outlines the research outcomes based on the combination of Supply Chain Management (SCM) and accounting, examining its effect on business performance. The study centers on gathering information from different industries that have either adopted or are in the process of merging SCM and accounting systems. Both qualitative and quantitative data were reviewed, with a particular focus on the significance of technology, like ERP systems, in easing the integration process. Descriptive statistics and hypothesis testing were applied to evaluate the results, offering insights into the advantages, challenges, and results of integration.

Hypothesis Testing

To assess the connection between SCM and accounting integration along with business performance, hypothesis testing was carried out utilizing regression analysis. The following hypotheses were evaluated:

Hypothesis 1: The integration of SCM and Accounting positively influences Cost Optimization.

- Null Hypothesis (H_0): There is no substantial association between the integration of SCM and accounting and cost optimization.
- Alternative Hypothesis (H_1): There is a meaningful positive association between the integration of SCM and accounting and cost optimization.

Through regression analysis, we explored the correlation between the level of integration and reported improvements in cost optimization across various industries. The independent variable represented the degree of integration (rated on a 1-5 scale, where 1 indicates minimal integration and 5 signifies complete integration), while the dependent variable denoted cost optimization (quantified by the average score on the Likert scale).

- Results: The results of the regression analysis produced an R-squared value of 0.78, implying that around 78% of the variation in cost optimization could be accounted for by the level of integration. The p-value was below 0.05, signifying that the link between SCM and accounting integration and cost optimization is statistically significant.
- Conclusion: We reject the null hypothesis and endorse the alternative hypothesis. The findings indicate that greater levels of integration between SCM and accounting correlate with significant enhancements in cost optimization, particularly pronounced in the manufacturing and logistics sectors.

Hypothesis 2: The integration of SCM and Accounting enhances Cash Flow Management.

- Null Hypothesis (H_0): There is no considerable relationship between the integration of SCM and accounting and cash flow management.
- Alternative Hypothesis (H_1): There exists a significant positive relationship between the integration of SCM and accounting and cash flow management.

In this hypothesis, cash flow improvement served as the dependent variable, while the degree of SCM-accounting integration was treated as the independent variable. Regression analysis was conducted on the data, incorporating additional control variables such as industry type and size.

- Results: The results from the regression analysis indicated an R-squared value of 0.69, which suggests that 69% of the variation in cash flow management can be explained by the integration of SCM and accounting. The p-value was below 0.05, affirming that the relationship is statistically significant.

Summary of Findings

The objective of the research was to investigate the strategic combination of supply chain management (SCM) and accounting, specifically examining its effects on cost reduction, enhancement of cash flow, efficiency in decision-making, and risk management. This study employed a mixed-methods approach, incorporating qualitative interviews and a quantitative survey, to collect data from professionals across various sectors such as manufacturing, retail, logistics, and services. The key findings are outlined below:

1. Cost Optimization: A major benefit of merging SCM and accounting is cost reduction. The regression analysis indicated that organizations demonstrating a higher degree of integration experienced significant reductions in costs, especially in procurement and inventory management. Manufacturing firms, in particular, saw a considerable drop in operational expenses. The integration provided better visibility into cost-related information, enabling organizations to pinpoint and rectify inefficiencies more effectively.
2. Cash Flow Improvement: The integration had a favorable effect on cash flow management by allowing real-time data sharing between the supply chain and accounting teams. This alignment facilitated more informed decisions regarding inventory levels, procurement strategies, and financial investments, leading to enhanced

cash flow management. Companies in the logistics and retail sectors notably experienced better cash flow thanks to the synchronization of operational and financial data.

3. **Decision-Making Efficiency:** The research indicated that merging SCM and accounting enhanced decision-making efficiency. The real-time exchange of data between departments enabled quicker and more precise decisions related to procurement, production, and distribution. Nevertheless, the influence on decision-making efficiency was less significant in the manufacturing sector compared to retail and services, where real-time data had a more direct impact on decisions.

4. **Risk Reduction:** The integration facilitated the identification and mitigation of risks concerning both supply chain processes and financial management. While operational risks were diminished, external risks—such as market fluctuations or geopolitical factors—remained a considerable concern. There is a need for further development of risk management strategies to tackle these external challenges.

5. **Technological Adoption:** ERP systems and cloud-based solutions were crucial in enabling the integration of SCM and accounting. Companies utilizing ERP systems experienced improved data synchronization, fewer manual errors, and better decision-making capabilities. However, challenges arose in the implementation and adoption of these systems, including resistance from employees and technological limitations.

Limitations of the Study

1. While the research offers important perspectives on the integration of SCM and accounting, it does have its limitations. These limitations should be acknowledged when analyzing the results.
2. **Variations by Industry:** The study concentrated on sectors like manufacturing, retail, logistics, and services, but did not examine all industries that might benefit from the integration of SCM and accounting. Different sectors may have distinct complexities and operational demands, which could influence the effectiveness of such integration. Additional research is necessary to assess how SCM and accounting integration manifests in other fields, such as healthcare, technology, or finance.
3. **Small Sample Size:** Despite gathering data from 120 participants, the sample size may not adequately represent the diversity of experiences across various industries. A larger and more varied sample could yield a richer understanding of the challenges and advantages associated with integration.
4. **Geographic Focus:** The research mainly centered on organizations from a limited number of geographic areas, which may restrict the generalize ability of the results. Practices in supply chain and accounting can differ considerably across regions due to cultural, economic, and regulatory factors. Future studies should examine how SCM and accounting integration is applied in different countries and regions to offer a more comprehensive global outlook.
5. **Technology:** Although technology (notably ERP systems) was highlighted as a crucial element in the integration process, the research did not thoroughly address the specific technological obstacles organizations encounter. Further investigations could focus on the technological challenges of deploying ERP systems, including compatibility with existing frameworks, cyber security issues, and the financial implications of implementation.
6. **Influence of External Factors:** The study primarily examined internal processes and did not fully consider the impact of external influences, such as supply chain disruptions, market volatility, or regulatory changes. These factors can significantly affect the success of SCM and accounting integration, and future research should explore how these external variables influence the integration process.

RECOMMENDATIONS FOR FUTURE RESEARCH

Considering the limitations and outcomes of this study, several potential research directions are proposed:

1. Investigating Industry-Specific Strategies: Future investigations should focus on the particular challenges and advantages of integrating SCM with accounting across various industries, especially in fields like healthcare, technology, and finance. This will aid in customizing integration strategies to fit the specific requirements of each sector.
2. Expanding Sample Size and Geographic Diversity: To enhance the applicability of the findings, subsequent studies should examine SCM and accounting integration with larger sample sizes and across a wider geographic range. This would offer a more thorough insight into how different regions and markets handle integration.
3. Detailed Examination of Technological Factors: Additional research is required to analyze the technological hurdles associated with the integration of SCM and accounting systems, especially concerning ERP systems and cloud solutions. This could involve investigating the costs, advantages, and barriers to implementing these technologies.
4. Influence of External Elements on Integration: Future research should explore the effects of external factors, such as supply chain interruptions, economic changes, or geopolitical issues, on the integration of SCM and accounting systems. This would assist organizations in better equipping themselves for external challenges while ensuring effective integration.
5. Long-Term Implications of Integration: Studies should also evaluate the long-term impacts of merging SCM and accounting on business performance. This encompasses examining the durability of cost reductions, cash flow enhancements, and decision-making efficiency over extended timeframes.

CONCLUSION

Combining Supply Chain Management with accounting functions presents considerable benefits for companies looking to boost operational efficiency, enhance financial performance, and reduce risks. By utilizing cutting-edge technologies like ERP systems, AI, block chain, and IoT, businesses can gain real-time visibility into both financial and supply chain operations, streamline their processes, and make informed decisions based on data. The synergy between these two areas fosters cost efficiency, improved cash flow management, and more effective risk management strategies. Nevertheless, companies must tackle challenges related to technology adoption, resistance from employees, and data integration to fully benefit from this integration.

To achieve successful integration, organizations should concentrate on investing in appropriate technologies, encouraging collaboration between the SCM and accounting departments, and offering essential training for employees. A strategic framework that focuses on ongoing improvement and adaption to new trends will allow businesses to stay competitive in a changing market. Future studies should investigate sector-specific uses and long-term effects to fine-tune best practices in the integration of SCM and accounting.

By proactively investing in this integration, companies can reinforce their competitive edge, attain sustainable growth, and improve overall business success.

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