IMPACT OF MATERIAL PLANNING ON THE REDUCTION OF LOGISTICS COSTS IN THE MANUFACTURING INDUSTRY

IMPACTO DO PLANEJAMENTO DE MATERIAIS NA REDUÇÃO DE CUSTOS LOGÍSTICOS NA INDÚSTRIA MANUFATUREIRA

IMPACTO DE LA PLANEACIÓN DE MATERIALES EN LA REDUCCIÓN DE COSTOS LOGÍSTICOS EN LA INDUSTRIA MANUFACTURERA

https://doi.org/10.56238/sevened2026.019-065

Porfirio Tamayo Contreras[1], Jessica Yadira Fuerte Hernández[2]

ABSTRACT

The study analyzes the impact of material planning on the reduction of logistics costs within the manufacturing industry, highlighting the strategic role of tools such as Material Requirements Planning (MRP). Using a quantitative, correlational, and cross-sectional approach applied to 32 manufacturing companies in Guanajuato, the relationship between material management, inventories, transportation, and storage was evaluated. The results showed that adequate material planning significantly contributes to reducing logistics costs, optimizing inventories, decreasing obsolescence, and improving operational coordination. Likewise, it was identified that synchronization between supply, production, and distribution promotes organizational efficiency. However, limitations still persist regarding the reduction of urgent transportation and the achievement of full logistics integration. It is concluded that material planning constitutes a strategic element for strengthening the competitiveness and resilience of manufacturing organizations.

Keywords: Material Planning. Logistics Costs. Manufacturing Industry. Inventory Management.

RESUMO

O estudo analisa o impacto do planejamento de materiais na redução de custos logísticos dentro da indústria manufatureira, destacando o papel estratégico de ferramentas como o Material Requirements Planning (MRP). Por meio de uma abordagem quantitativa, correlacional e transversal aplicada a 32 empresas manufatureiras de Guanajuato, avaliou-se a relação entre a gestão de materiais, os estoques, o transporte e o armazenamento. Os resultados evidenciaram que um planejamento adequado de materiais contribui significativamente para a redução dos custos logísticos, otimização dos estoques, diminuição da obsolescência e melhoria da coordenação operacional. Além disso, identificou-se que a sincronização entre abastecimento, produção e distribuição favorece a eficiência organizacional. No entanto, ainda persistem limitações na redução de transportes urgentes e na integração logística total. Conclui-se que o planejamento de materiais constitui

[1] Dr. in Administration. Universidad de Guanajuato. E-mail: aeinegocios1@gmail.com
[2] Graduated in International Trade. Universidad Iberoamericana León. E-mail: yadifuerte@hotmail.com

um elemento estratégico para fortalecer a competitividade e a resiliência das organizações manufatureiras.

Palavras-chave: Planejamento de Materiais. Custos Logísticos. Indústria Manufatureira. Gestão de Estoques.

RESUMEN
El estudio analiza el impacto de la planeación de materiales en la reducción de costos logísticos dentro de la industria manufacturera, destacando el papel estratégico de herramientas como el *Material Requirements Planning* (MRP). Mediante un enfoque cuantitativo, correlacional y transversal aplicado a 32 empresas manufactureras de Guanajuato, se evaluó la relación entre la gestión de materiales, los inventarios, el transporte y el almacenamiento. Los resultados evidenciaron que una adecuada planeación de materiales contribuye significativamente a disminuir costos logísticos, optimizar inventarios, reducir obsolescencia y mejorar la coordinación operativa. Asimismo, se identificó que la sincronización entre abastecimiento, producción y distribución favorece la eficiencia organizacional. Sin embargo, persisten limitaciones en la reducción de transportes urgentes y en la integración logística total. Se concluye que la planeación de materiales constituye un elemento estratégico para fortalecer la competitividad y resiliencia de las organizaciones manufactureras.

Palabras clave: Planeación de Materiales. Costos Logísticos. Industria Manufacturera. Gestión de Inventarios.

1 INTRODUCTION

In today's manufacturing environment, logistics management has evolved from an exclusively operational activity to a strategic element that is critical to an organization's economic viability, competitiveness, and ability to adapt to different environments. The globalisation of markets, combined with the instability of energy prices, the disruptions of supply chains at an international level and the development of growing expectations of production efficiency have highlighted the importance of global optimisation of logistics processes. In this sense, the costs of transportation, storage, inventory handling, procurement, and distribution become an important part of the overall cost structure of companies. Consequently, its impact on the profit margins and competitive capacity of manufacturing organizations is significant (Khawka et al., 2024; Sharvan & Ustenko, 2025; Zheng & Wang, 2025).

In recent decades, aspects such as rising fuel prices, global inflation, shortages of raw materials, the imposition of trade restrictions and variations in demand have led to a robust growth in logistics prices, which have forced companies to rethink their operating practices under more scientific approaches. predictive and systemic efficiency. From this perspective, material planning is one of the important variables in operations management, as it tries to adjust production needs as best as possible with the rational and always imperfect logic of the availability of inputs; minimizing waste, reducing costs caused by overstocking, avoiding stopping production, and improving coordination with suppliers, in internal processes, and in distribution (Bokor et al., 2024; Javadi, Rabbani & Rafiei, 2026; Nguyen, Wang & Dang, 2025).

Efficient material planning (on which Material *Requirements Planning* (MRP), Just in Time (JIT), *Lean Manufacturing* and advanced demand systems are based) is a fundamental tool to optimize and coordinate the flow of resources throughout the supply chain. in addition to helping to reduce logistics costs associated with storage time, urgent acquisition costs, losses due to obsolescence, financial costs for fixed capital, and risks generated by variability (Rahman, 2025; Reyes, Cañas & Mula, 2026; Yu et al., 2024).

From the frame of reference of a scientific practice, the relationship between the planning of materials and the reduction of logistics costs can be seen as a phenomenon that can be classified as a multidimensional phenomenon in which variables of operational efficiency, inventory control, productivity, technological integration and strategic decision-making are communicated. Therefore, studying the impact of materials planning in the manufacturing industry is not only relevant to understand the mechanisms that favor economic optimization, but also to generate evidence that allows the construction of more robust, sustainable and

adaptive management models in the face of highly competitive environments (Bag et al., 2026; Ghobakhloo et al., 2024; Woschank, Dallasega & Konstantinidis, 2025).

In this context, problems associated with materials management have been identified, such as variations in inventory levels, misalignment between planning and actual demand, as well as an increase in the frequency of urgent shipments. These situations reflect operational inefficiencies. In addition, they generate direct impacts on logistics costs, particularly in storage and transportation. This suggests that the lack of synchronization between logistics processes limits the efficient use of available resources (Kumar, Gunasekaran & Singh, 2026; Li, Zhang & Chen, 2025; Min, 2024).

Despite the relevance of these problems, a comprehensive analysis is required to quantitatively evaluate the impact of requirements management on logistics costs. While the literature recognizes the importance of this relationship, most studies focus on theoretical approaches or simulations. These incorporate some real operating conditions of the production plants. Therefore, to increase empirical evidence, it is necessary to identify concrete strategies aimed at improving logistics efficiency in specific industrial environments.

In this sense, it is necessary to analyze in detail how materials management affects logistics costs. This analysis focuses particularly on inventories, transport and storage. This analysis will identify areas of opportunity aimed at optimizing resources, strengthening operational efficiency, and increasing organizational competitiveness. (Esper & Williams, 2022).

Consequently, the analysis of this topic acquires significant importance in both the academic and business spheres, as it provides foundations to improve industrial competitiveness through planning strategies that strengthen logistics efficiency, reduce structural costs and promote a more effective management of productive resources.

2 THEORETICAL FRAMEWORK

2.1 LOGISTICS AND LOGISTICS COSTS IN THE MANUFACTURING INDUSTRY

Logistics is defined as the process of planning, implementing and efficiently controlling the flow and storage of goods, services and information from the point of origin to consumption, with the aim of satisfying customer requirements at the lowest possible cost. In the manufacturing industry, logistics costs mainly comprise transportation, storage, inventory management, and order management (Gashi, 2026; Pozo & Teodoro Filho, 2026).

Playing a fundamental role due to the complexity of each of the operations, ranging from the supply of raw materials, inventory management to the distribution of finished products and coordination with suppliers and customers. Consequently, logistics costs represent a significant

proportion of total operating costs, becoming a determining factor for the profitability and competitiveness of companies (Woschank, Dallasega, & Konstantinidis, 2025).

According to the *Council of Supply Chain Management Professionals*, logistics costs can represent between 8% and 15% of the value of sales in manufacturing industries, which makes them a critical factor of competitiveness. Therefore, optimizing these costs requires proper integration of logistics processes and efficient resource management (Pozo & Teodoro Filho, 2026).

In line with the above, logistics cost management has evolved towards more comprehensive approaches that seek not only to reduce them, but also to optimize them within the supply chain. Traditionally, companies focused on minimizing individual costs, such as transportation or storage; however, recent literature emphasizes the importance of adopting a systemic view that considers the total logistics cost. This approach makes it possible to identify interrelationships between the different components of cost, avoiding suboptimal decisions that may generate savings in one area, but increases in another (Ghobakhloo, Fathi, Iranmanesh, Maroufkhani & Morales, 2024; Pozo & Teodoro Filho, 2026; Woschank, Dallasega & Konstantinidis, 2025).

One of the most widely used approaches today is *Total Cost of Ownership (TCO),* which considers all the costs associated with the acquisition, transportation, storage and use of a product throughout its life cycle. Likewise, activity-based costing (ABC) has gained relevance as a tool to allocate costs more accurately to logistics activities, allowing inefficient processes and opportunities for improvement to be identified (Nguyen, Wang & Dang, 2025).

2.2 MATERIAL REQUIREMENTS PLANNING (MRP)

MRP (*Material Requirements Planning*) is a system that allows determining which materials are needed, in what quantity and at what time, based on production demand. Its importance lies in its ability to efficiently coordinate the supply of materials with production requirements, ensuring timely availability and contributing to the optimization of organizational resources.

According to Orlicky Joseph (1975), the MRP is based on three fundamental elements: Bill of Materials (BOM); Master Production Schedule (MPS); Available inventories

The bill of materials (BOM) represents the structure of the product, breaking down all the components, subassemblies and raw materials required and the quantity for the manufacture of a product. This element is key to the operation of the MRP, as it allows the identification of the hierarchical relationship between the different levels of the product and the calculation of

the dependent demand for each of its components (Javadi et al., 2025; Wulung, Putri & Purwoko, 2026). The master production schedule (MPS) establishes which end products are to be produced, in what quantities, and over what time periods. It acts as the starting point for MRP, as it translates market-independent demand into specific production plans. The accuracy of the MPS is critical, as any error in demand estimation can lead to ripple effects throughout the supply chain, such as excess inventories or material shortages (Pekarcikova et al., 2025).

The main objective of MRP is to ensure the availability of materials by avoiding both shortages and excess inventory, which directly impacts logistics costs. Since an insufficient level of inventory can cause interruptions in production and even delays in deliveries with customers, while an excess of inventory increases storage costs, obsolescence and tied up capital. The third element, available inventories, includes information on current stock, orders in transit, lead *times*, and replenishment policies. This component allows the MRP system to calculate material needs, considering both demand and existing availability, which facilitates decision-making ((Javadi et al., 2025; Wulung, Putri & Purwoko, 2026).

Therefore, supply control through MRP is an essential tool for the efficient management of production and logistics in the manufacturing industry. Its correct implementation improves coordination between areas, optimizes inventory levels and reduces logistics costs, thus contributing to the strengthening of organizational competitiveness. However, its effectiveness depends on integration with other management tools, the quality of information and the ability to adapt to dynamic and changing environments.

2.3 INVENTORY MANAGEMENT AND ITS IMPACT ON COSTS

Inventory management is one of the fundamental pillars of logistics as it directly influences storage costs, working capital and service level. In the manufacturing industry, where material flows are constant and highly interdependent, proper inventory management is critical to ensure production continuity and supply chain efficiency. In general, inventory management refers to the set of policies, processes, and tools used to control stock levels of raw materials, products in process, and finished products, with the goal of meeting demand in a timely manner at the lowest possible cost. In this sense, its relevance lies in achieving a balance between availability and efficiency, avoiding both excess and shortage of inventory. According to Donald J. Bowersox (2013), there are three main types of inventory costs: Maintenance costs (storage, insurance); order costs; Costs due to shortages

Maintenance costs, also known as holding costs, include all those expenses associated with storing inventories over time. These encompass physical storage costs, insurance,

deterioration, obsolescence, material handling, and the opportunity cost of capital invested. Various recent studies highlight that these costs can represent between 20% and 30% of the value of the annual inventory, which makes them a critical factor within the logistics cost structure. On the other hand, the order costs correspond to the expenses generated when placing purchase orders. These include administrative costs, order processing, negotiation with suppliers, initial transportation, and receipt of materials. Although individually they may seem minor, their cumulative impact can be significant, especially in environments where high order volumes or high replenishment frequencies are handled (Gashi, 2025).

The third component, shortage costs, refers to losses arising from the lack of inventory when the lawsuit is filed. These costs can manifest themselves in the form of lost sales, contractual penalties, production stoppages or impacts on customer satisfaction. In the manufacturing industry, material shortages can have particularly severe consequences, such as interruptions in the production line, leading to additional costs due to downtime and inefficient use of resources. Efficient material planning allows these costs to be balanced, reducing unnecessary inventories without compromising the productive operation (Rachmat, 2026).

2.4 PLANNING MATERIALS AND STORAGE COSTS

Storage represents a significant cost within the logistics chain, due to its direct impact on the use of physical, financial and operational resources. In this context, materials management plays a critical role in determining inventory levels and, therefore, in the magnitude of costs associated with storage. Inefficient management, particularly in systems such as Material Requirements Planning (MRP), can lead to significant imbalances in inventory levels. When material requirements are not correctly aligned with actual demand or production capacity, an overinventory phenomenon occurs, which considerably increases storage costs (Jin et al., 2025; Rachmat, 2026). Consequently, poor requirements management not only generates inventory surpluses, but also causes: Physical space costs; handling costs; Risk of obsolescence

Physical space costs include the expansion or saturation of warehouses, the need to rent additional space, or even investment in logistics infrastructure. These costs tend to increase proportionally to the volume of inventory, directly affecting the profitability of the operation. Second, there are material handling costs, which encompass activities such as receiving, internal transfer, storage, assortment, and dispatch. A higher volume of inventory implies greater frequency and complexity in these operations, which translates into an increase in the use of labor, equipment and operating time.

In addition, the risk of obsolescence represents one of the most critical costs associated with excess inventory, especially in industrial environments characterized by rapid technological changes or variability in demand. Materials that remain in storage for long periods can lose value, become obsolete or even unusable, generating significant economic losses for the organization. On the contrary, proper planning reduces inventory levels and optimizes the use of warehouses, which directly impacts the optimization of the use of logistics resources. However, it is important to note that inventory reduction must be done strategically, considering factors such as demand variability, delivery times, and supplier reliability. Excessive reduction can increase the risk of shortages and generate costs greater than the savings obtained in storage. Therefore, the challenge is to find an optimal balance that minimizes costs without compromising operational continuity (Yusof et al., 2026).

2.5 PLANNING OF MATERIALS AND TRANSPORTATION COSTS

Transportation represents one of the most significant components within logistics costs in the manufacturing industry, due to its essential role in the movement of materials and products throughout the supply chain. In this context, material planning has a direct influence on transport efficiency. When there is poor planning, companies resort to urgent or fragmented shipments, which increases costs. Efficient planning allows: Consolidation of loads; route scheduling; Reduction of urgent shipments.

Cargo consolidation allows you to significantly optimize transportation costs by implementing various logistics strategies. One of the most relevant is this one, which consists of grouping multiple orders or materials into a single shipment, maximizing the utilization of transport capacity and reducing the cost per unit. This strategy not only decreases direct transportation costs, but also contributes to the reduction of emissions and the more efficient use of resources (Gashi, 2025).

Another key strategy is route scheduling, which allows transportation routes to be planned in advance, considering factors such as supplier locations, delivery times, load capacity, and traffic conditions. The use of digital tools such as Transportation Management Systems (TMS) has facilitated route optimization, allowing for reduced distances traveled, delivery times, and operating costs.

Likewise, adequate control of materials contributes to reducing urgent shipments, which represent one of the main generators of cost overruns in logistics. By having accurate and demand-aligned planning, companies can anticipate their needs and schedule regular shipments, avoiding resorting to emergency solutions that significantly increase costs.

Managing the supply of materials has a direct impact on transportation costs, as it influences the way logistics movements are organized and executed. Efficient planning allows for the consolidation of loads, optimize routes, and reduce urgent shipments, which translates into a significant decrease in transportation costs and an improvement in supply chain performance (Yusof et al., 2026)

2.6 SUPPLY CHAIN COORDINATION

The input planning process does not operate in isolation within the organization, but is part of a larger system known as the supply chain, which integrates fundamental coordination. In this sense, effective coordination between these functions is essential to ensure operational efficiency, cost rationalization and compliance with customer service levels. Within this network, the materials management system acts as an articulating element that allows aligning production requirements with the availability of inputs and distribution capacity, which requires coordination between: Supply; production; distribution.

First, coordination with the sourcing area is essential to ensure the timely supply of materials. Proper planning allows you to generate purchase orders in advance, negotiate better conditions with suppliers and reduce uncertainty in delivery times. On the contrary, a lack of coordination can generate delays, urgent purchases and higher logistics costs, affecting the continuity of the productive operation. Second, integration with the shop floor is key to synchronizing material availability with manufacturing plans. The MRP system, being based on the master production schedule, facilitates this alignment; however, its effectiveness depends on the accuracy of the information and communication between the areas involved. A lack of coordination can generate problems such as line stoppages, downtime or accumulation of inventories in process.

On the other hand, coordination with the distribution area allows the efficient planning of the delivery of finished products to the customer. This involves considering factors such as delivery times, transportation routes, inventory levels in distribution centers, and market demand. According to Christopher (2016), supply chain integration reduces uncertainty, improves process synchronization, and lowers operating costs (Rachmat, 2026).

2.7 DYNAMIC ENVIRONMENTS AND LOGISTICAL RESILIENCE

In recent years, the manufacturing industry has undergone a significant transformation, stemming from highly dynamic and uncertain environments. Factors such as the COVID-19 pandemic, geopolitical tensions, disruption in global supply chains, and emerging trends such

as nearshoring have increased volatility in both demand and supply of materials. In this context, the input planning process acquires strategic relevance, as it becomes a key element to guarantee operational continuity and organizational stability.

Dynamic environments are characterized by constant and unpredictable changes in variables such as market demand, delivery times, availability of inputs, and logistics costs. Under these conditions, traditional planning models may be insufficient if they do not incorporate adaptation and flexibility mechanisms. For this reason, recent literature emphasizes the need to evolve towards more resilient planning systems, capable of anticipating and responding effectively to disruptions (Ferrari & Pesaresi, 2025; Shahnawaz & Safder, 2026). Adequate planning allows: Adaptation to changes in demand; reduction of shortages risks; greater organizational resilience.

Comprehensive input management contributes, first of all, to adaptation to changes in demand. In volatile environments, demand can fluctuate significantly over short periods of time, requiring flexible and up-to-date planning systems. The use of tools such as predictive analytics, Advanced Planning Systems (APS), and real-time data integration allows production and supply plans to be adjusted dynamically, reducing deviations and improving accuracy in decision-making (Min, 2025; Safder & Shahnawaz, 2026).

Efficient planning allows the reduction of shortages risks, one of the main problems in contexts of uncertainty. Supplier diversification, supply chain risk assessment, and the definition of safety inventory levels are strategies that, supported by proper planning, mitigate disruptions in the supply of materials. This is especially relevant in the automotive industry, where the lack of a single component can bring production to a complete halt.

Likewise, material requirements planning contributes to the development of greater organizational resilience, by facilitating the implementation of strategies such as supplier regionalization (nearshoring), the digitization of processes, and the integration of information throughout the supply chain. These practices reduce dependence on distant or unstable sources, improve visibility into operations, and strengthen response capacity to unexpected events.

Therefore, in dynamic and highly uncertain environments, materials planning becomes a strategic element to strengthen the logistical resilience of organizations. Its proper implementation allows it to adapt to changes in demand, reduce the risk of shortages and improve the capacity to respond to disruptions, thus contributing to operational stability and the efficient control of logistics costs.

2.8 RELATIONSHIP BETWEEN MATERIAL PLANNING AND LOGISTICS COSTS

The input planning process is a central element within supply chain management, due to its direct and comprehensive impact on the different components of logistics costs. In the manufacturing industry, where operational efficiency is key to competitiveness, the correct alignment between demand, production and supply allows resources to be optimized and costs minimized throughout the chain. Various studies agree that there is a direct relationship between material planning and the reduction of logistics costs (Dolgui, Ivanov & Sokolov, 2025; Rachmat, 2026). since it simultaneously influences critical areas such as: Inventories; transportation; storage; service level.

This relationship is not isolated, but systemic, which implies that an improvement in planning can generate positive effects in multiple operational dimensions. Therefore, proper materials management becomes a strategic factor to improve the efficiency and competitiveness of manufacturing organizations.

3 OBJECT OF RESEARCH

3.1 GENERAL OBJECTIVE

Analyze the influence of raw material requirements planning on logistics costs, evaluating its impact on inventory management, transportation, and storage, in order to identify opportunities for improvement aimed at optimizing resources and strengthening operational efficiency.

3.2 SPECIFIC OBJECTIVE

1. Analyze the current materials management process. Through the structured evaluation of requirements planning (MRP), demand management, delivery times and coordination between areas, in order to identify operational deviations and their impact on actual execution.
2. Quantify the impact of requirements management on inventory levels. Through the analysis of indicators such as inventory turnover, inventory days and stock levels, in order to identify excesses or shortages and determine their effect on maintenance costs and working capital.
3. Determine the relationship between supply management and transportation costs. By analyzing variables such as the frequency of urgent shipments, cargo consolidation, and logistics scheduling, with the aim of identifying patterns of inefficiency and opportunities for cost reduction.

4. Evaluate the impact of material planning on storage costs. Through the measurement of space usage, inventory turnover, and warehouse operating costs, in order to identify inefficiencies and quantify areas of optimization.
5. Propose strategies for improvement in planning of material requirements, based on the quantitative analysis of the results obtained, aimed at reducing logistics costs, optimizing resources and improving the operational efficiency of the plant.

Based on the theoretical foundations presented and the review of the literature, the following research hypotheses are formulated:

3.3 RESEARCH HYPOTHESIS

3.3.1 General hypothesis

- **H1:** Material planning has a significant influence on the reduction of logistics costs. Because it allows for better synchronization between demand, production, and supply, which translates into optimized inventory levels, greater transportation efficiency, and more appropriate use of storage resources.

This hypothesis is based on the premise that raw material planning, through tools such as Material Requirements Planning (MRP), allows to efficiently align production requirements with the availability of inputs. This alignment reduces operational deviations that commonly generate cost overruns within the logistics chain. Firstly, proper materials management contributes to the optimisation of inventory levels, avoiding both excess and shortages. This has a direct impact on the reduction of different costs, such as storage and working capital. When materials are planned accurately, the need to maintain high inventories as a safety measure is reduced.

Second, materials management influences transportation efficiency by scheduling shipments in advance, consolidating loads, and avoiding urgent transports. On the contrary, poor management generates extraordinary shipments, which significantly increase logistics costs due to their urgent nature. Likewise, a correct planning of material requirements favors the optimization of storage, by reducing space saturation and improving inventory turnover. This translates into lower costs and we avoid the risk of obsolescence. In this sense, material planning not only has an individual impact on each component of the logistics cost, but also generates an integral effect on the entire supply chain, by improving coordination between the different areas involved. Therefore, it is proposed that an improvement in the management of inputs will result in a significant decrease in total logistics costs.

3.3.2 Specific hypotheses

- **H1a:** Proper planning of material requirements is associated with a decrease in storage costs, measured through the average inventory level and days of inventory.
- **H1b:** Efficient material planning relates to a reduction in transportation costs, measured by decreasing the frequency of urgent shipments and improving freight consolidation.
- **H1c:** Efficient inventory management is associated with the reduction of costs due to overstock and shortages, evaluated through indicators such as inventory turnover, stock level and frequency of shortages.
- **H1d:** The coordination between supply, production and distribution is related to an improvement in logistics costs, measured by reducing variations in the scheduling of materials and reducing operating costs.

4 METHODOLOGY

4.1 RESEARCH APPROACH

This study is developed under a quantitative approach, because it is oriented to the collection and analysis of numerical data in order to identify the relationship between the planning of material requirements and logistics costs. This approach makes it possible to measure the study variables through specific indicators and to apply statistical techniques that facilitate the verification of the hypotheses raised.

4.2 TYPE AND DESIGN

The research is non-experimental, because the study variables are not manipulated, but are analyzed in their natural context within the manufacturing industry. It also has a cross-sectional design, since data collection will be carried out at a single moment in time. Finally, the study is correlational in scope, since it seeks to determine the degree of relationship between the planning of material requirements as an independent variable and logistics costs as a dependent variable.

4.3 POPULATION AND SAMPLE

The study population is made up of personnel from the logistics, production, and supply areas of the manufacturing industry of the State of Guanajuato, due to their direct participation in processes related to materials management and logistics costs. For data collection, a sample of 32 participating companies was randomly selected through a non-probabilistic convenience sampling, considering the accessibility to the database and their direct participation in the

processes. This sample size allows obtaining relevant information for the analysis of the variables under study.

Likewise, it was sought that the participating companies had direct experience in the planning, inventory, transport and storage processes, which guaranteed the relevance and quality of the information collected. Although the sample size does not allow a statistical generalization to the entire population, it is sufficient to identify trends and analyze the relationship between the study variables in the specific context.

4.4 INSTRUMENT

A structured questionnaire-type instrument was developed, which is composed of 15 items distributed along three strategic dimensions, namely: materials planning, logistics costs and operational coordination, which aims to quantitatively evaluate the relationship between the efficiency of materials management and the impact they have on logistics costs in the organization. This instrument was developed under a five-point Likert scale, where the value 1 corresponds to "strongly disagree" and 5 "strongly agree", and thus allows to evaluate the degree of perception presented by them, with respect to the various operational, administrative and strategic practices in relation to the planning of material resources.

The first aspect, materials planning, had an objective aimed at studying the implementation of systems such as Material *Requirement Planning* (MRP), accuracy in demand forecasting, coordination between supply and production, as well as the ability of planning to generate possible stock shortages, reduce excess inventory, and improve operational productivity.

The second dimension, logistics costs, was used to study the effect of the aforementioned practices on the most important economic variables of the study, including warehouse-related costs, reduction of urgent transports, reduction of the risk of obsolescence, improvement in the use of warehouses and general reduction of logistics costs. etc. And the dimension of operational coordination was the area that allowed us to study the strategic impact of integration between different departments and the anticipation with which operational problems arising from planning deficiencies can be addressed.

Methodologically, the questionnaire was applied to the managers of the selected companies, directly involved in carrying out the logistics, supply, planning or manufacturing processes of the company used as the object of study, ensuring that the answers came from social actors with operational and also strategic knowledge about the behavior of materials. The information obtained was treated through descriptive statistical analysis, using central tendency

measures such as means and standard deviations to detect generalized patterns of organizational perception; on the other hand, the application of reliability analysis using Cronbach's Alpha coefficient of 80% was also contemplated, which validated the internal consistency of the instrument, as well as correlational analysis to determine if there is any relationship between the planning of materials and the alteration of logistics cost.

This methodological approach made it possible to obtain quantifiable results on the importance of the implementation of efficient planning systems in the form of a tool to strengthen business competitiveness, optimize resources, reduce costs and facilitate the total coordination of the *supply chain*. In this way, the instrument used was not only an organizational diagnostic mechanism, but also the scientific basis for the implementation of new strategies for continuous improvement in logistics and operations management.

4.5 STATISTICAL ANALYSIS

The analysis of the data obtained objectively through the measurement instrument was carried out following a quantitative approach using descriptive and inferential techniques that sought to evaluate the general behavior of the variables analyzed and their relationship with each other.

A preliminary descriptive analysis was carried out as it was carried out by calculating arithmetic means and, for each item and for each dimension of the questionnaire (material planning, logistics costs and operational coordination), this allowed detecting measures of central tendency of the subjects' responses, while facilitating the interpretation of the level of organizational perception regarding the efficiency of the planning of materials that sustains the operation of logistics operations. The measures that were finally obtained provided decisive information regarding the strengths, weaknesses and areas for improvement present in the processes analyzed, since superior measures denote a positive opinion about the effectiveness of the practices applied.

Subsequently, Pearson's correlation coefficient (r) was used as an inferential analysis resource to determine the intensity and direction of the linear relationship between the variables that constitute the core of the pattern of this study. By virtue of these aspects, the test also allowed to evaluate the strength of the relationship since both the adequate planning of materials and the reduction of logistics costs (in terms of correct planning of materials) are studied, and in the same way between coordination and organizational effectiveness. Pearson's correlation was chosen because it is particularly valid for measuring relationships between continuous quantitative variables resulting from Likert scales considered as interval variables,

in the context of studies of organizational issues. Its value is always located between -1 and +1, having to: a positive value expresses that there is a direct relationship, a negative value presents an inverse relationship and the proximity to zero denotes the absence of a significant relationship.

The conjunction of both techniques progressively made it possible to support the integrative analysis of both tests: describing on the one hand the general behavior of the sample and on the other the statistical evidence of the association of planning processes and that of logistics costs. This procedure also reinforces the purported scientific validity of the study since it allows the substantiation of the conclusions objectively by focusing on the strategic influence that materials management exerts on the performance and restriction of logistics in organizations. Thus, the application of statistical analysis is part of the study since it allows transforming the data collected into empirical evidence that is useful both for decision-making and for the determination of organizational optimization strategies.

5 RESULTS

5.1 DESCRIPTIVE ANALYSIS OF MATERIALS PLANNING

The results show that the material planning dimension presents a positive overall assessment, with averages above 3.5 in most of the items, which indicates a favorable perception regarding the implementation of planning tools such as the MRP.

In particular, the item related to the planning capacity to avoid material shortages obtained a high mean (M = 4.429, SD = 0.535), which suggests an adequate alignment between production requirements and the supply of inputs. Similarly, it was observed that planning contributes to the reduction of excess inventory (M = 4.143, SD = 1.069) and to the optimization of warehouse use (M = 4.143, SD = 0.690), evidencing a positive impact on inventory management.

However, relevant areas of opportunity were identified. The item referring to the reduction of urgent transport presented the lowest mean (M = 2,714, SD = 1,496), which indicates deficiencies in logistics synchronization. Likewise, the perception of the decrease in storage costs was moderate (M = 3,286, SD = 1,254), which suggests that the economic benefits derived from planning are not yet fully reflected in the operation (See Table 1)

Table 1

Analysis of means and standard deviation material planning section (n=32)

Items	$\bar{X}$	SD
Materials Section		

1. Tools such as MRP are used appropriately to plan requirements.	3.857	0.690
2. The demand for materials is correctly forecasted.	3.714	1.113
3. There is effective coordination between supply and production.	3.857	0.900
4. Planning avoids shortages of materials.	4.429	0.535
5. Planning reduces excess inventory.	4.143	1.069
6. Planning systems (MRP) are efficient.	3.571	1.134
7. Material scheduling improves production operation.	4.000	0.577
8. Storage costs have decreased thanks to planning.	3.286	1.254
9. Proper material planning reduces the need for urgent transport.	2.714	1.496
10. The company minimizes losses due to obsolete inventory.	3.571	1.272
11. Planning optimizes the use of the warehouse.	4.143	0.690
12. Overall logistics costs have decreased.	3.857	1.069
13. Materials planning has a direct impact on logistics costs.	4.286	0.756
14. Poor planning increases operating costs.	4.571	0.535
15. Coordination between areas allows anticipating problems in the operation.	4.571	0.535

Source: Authors.

5.2 DESCRIPTIVE ANALYSIS OF LOGISTICS COSTS

In the dimension of logistics costs, the results reflect a moderate perception regarding cost reduction, with averages ranging between 3.2 and 4.6. Coordination between areas obtained the highest score (M = 4.600, SD = 0.548), confirming its fundamental role in operational efficiency.

Likewise, it was observed that planning contributes to the optimization of warehouse use (M = 4,200, SD = 0.447) and to the reduction of shortages (M = 4,200, SD = 0.837). However, the efficiency of the MRP systems was evaluated with a lower mean (M = 3.200, SD = 0.837), which shows possible limitations in their implementation or integration.

In addition, the overall reduction in logistics costs (M = 3,600, SD = 1,140) and the minimization of obsolete inventories (M = 3,400, SD = 1,140) show a partial impact, suggesting that, although there are operational improvements, these do not fully translate into tangible economic benefits (See Table 2).

Table 2

Analysis of means and standard deviation of logistics costs section (n=32)

Items	$\bar{X}$	SD
Materials Section		
1. Tools such as MRP are used appropriately to plan requirements.	3.800	0.837
2. The demand for materials is correctly forecasted.	3.600	1.140
3. There is effective coordination between supply and production.	3.600	0.894
4. Planning avoids shortages of materials.	4.200	0.837
5. Planning reduces excess inventory.	3.600	1.517
6. Planning systems (MRP) are efficient.	3.200	0.837
7. Material scheduling improves production operation.	4.000	1.000
8. Storage costs have decreased thanks to planning.	3.800	0.837
9. Proper material planning reduces the need for urgent transport.	3.600	1.140
10. The company minimizes losses due to obsolete inventory.	3.400	1.140
11. Planning optimizes the use of the warehouse.	4.200	0.447
12. Overall logistics costs have decreased.	3.600	1.140
13. Materials planning has a direct impact on logistics costs.	4.400	0.548
14. Poor planning increases operating costs.	3.800	1.095
15. Coordination between areas allows anticipating problems in the operation.	4.600	0.548

Source: Authors.

5.3 DESCRIPTIVE ANALYSIS OF OPERATIONAL COORDINATION.

The operational coordination dimension presented consistent results, highlighting high levels in the ability to avoid shortages (M = 4.524, SD = 0.814) and reduce excess inventory (M = 4.524, SD = 0.680). These findings show an adequate integration between the areas of supply, production and logistics.

Likewise, the programming of materials was perceived as an element that improves the productive operation (M = 4.381, SD = 0.973). However, the minimization of obsolete inventories (M = 3,048, SD = 1,117) and the reduction of urgent transports (M = 3,429, SD = 1,248) continue to represent areas for improvement.

Taken together, these results indicate that, although operational coordination is strong, there are still limitations in eliminating logistical inefficiencies, particularly in dynamic environments (See Table 3)

Table 3

Analysis of means and standard deviation material planning section (n=32)

Items	$\bar{X}$	SD
Materials Section		
1. Tools such as MRP are used appropriately to plan requirements.	3.905	1.091
2. The demand for materials is correctly forecasted.	3.857	0.727
3. There is effective coordination between supply and production.	3.810	0.873
4. Planning avoids shortages of materials.	4.524	0.814
5. Planning reduces excess inventory.	4.524	0.680
6. Planning systems (MRP) are efficient.	3.905	0.944
7. Material scheduling improves production operation.	4.381	0.973
8. Storage costs have decreased thanks to planning.	3.714	1.189
9. Proper material planning reduces the need for urgent transport.	3.429	1.248
10. The company minimizes losses due to obsolete inventory.	3.048	1.117
11. Planning optimizes the use of the warehouse.	4.190	1.078
12. Overall logistics costs have decreased.	3.619	1.024
13. Materials planning has a direct impact on logistics costs.	4.143	1.014
14. Poor planning increases operating costs.	4.571	0.978
15. Coordination between areas allows anticipating problems in the operation.	4.571	0.978

Source: Authors.

5.4 CORRELATIONAL ANALYSIS

5.4.1 Hypothesis H1a: Relationship between material planning and logistics costs

Pearson's correlation analysis showed positive and significant relationships between the use of planning tools (MRP) and the reduction of logistics costs ($r = 0.826$, $p < 0.05$), as well as with the minimization of obsolete inventories ($r = 0.925$, $p < 0.01$). These results confirm that adequate material planning contributes significantly to logistics efficiency. However, negative

correlations were identified in relation to the reduction of urgent transports (r = -0.482), which shows limitations in logistics synchronization.

Table 4

Association between the use of the ERP platform with the variables of material planning, costs, operational coordination. (n=32)

	H1a
Items	**Correlation**
Section I Materials	
1. Tools such as MRP are used appropriately to plan requirements.	.826*
2. The demand for materials is correctly forecasted.	0.666
3. There is effective coordination between supply and production.	0.633
4. Planning avoids shortages of materials.	0.284
5. Planning reduces excess inventory.	0.213
6. Planning systems (MRP) are efficient.	0.687
7. Material scheduling improves production operation.	0.691
9. Proper material planning reduces the need for urgent transport.	-0.482
10. The company minimizes losses due to obsolete inventory.	.925**
11. Planning optimizes the use of the warehouse.	0.716
12. Overall logistics costs have decreased.	.782*
13. Materials planning has a direct impact on logistics costs.	0.427
14. Poor planning increases operating costs.	-0.533
15. Coordination between areas allows anticipating problems in the operation.	-0.036
Section II Costs	
1. Tools such as MRP are used appropriately to plan requirements.	-0.356
2. The demand for materials is correctly forecasted.	-0.850
3. There is effective coordination between supply and production.	0.583
4. Planning avoids shortages of materials.	-0.312

5. Planning reduces excess inventory.	-0.147
6. Planning systems (MRP) are efficient.	-0.535
7. Material scheduling improves production operation.	-0.186
8. Storage costs have decreased thanks to planning.	-0.579
9. Proper material planning reduces the need for urgent transport.	-0.523
10. The company minimizes losses due to obsolete inventory.	-.948*
11. Planning optimizes the use of the warehouse.	-0.583
12. Overall logistics costs have decreased.	0.131
13. Materials planning has a direct impact on logistics costs.	0.068
14. Poor planning increases operating costs.	-0.782
15. Coordination between areas allows anticipating problems in the operation.	-0.408
Section III Operational coordination	
1. Tools such as MRP are used appropriately to plan requirements.	-0.266
2. The demand for materials is correctly forecasted.	-0.266
3. There is effective coordination between supply and production.	0.000
4. Planning avoids shortages of materials.	-0.314
5. Planning reduces excess inventory.	0.075
6. Planning systems (MRP) are efficient.	-0.251
7. Material scheduling improves production operation.	0.427
8. Storage costs have decreased thanks to planning.	-0.523
9. Proper material planning reduces the need for urgent transport.	0.031
10. The company minimizes losses due to obsolete inventory.	-0.570
11. Planning optimizes the use of the warehouse.	-0.619
12. Overall logistics costs have decreased.	-0.479
13. Materials planning has a direct impact on logistics costs.	-0.248
14. Poor planning increases operating costs.	-0.362
15. Coordination between areas allows anticipating problems in the operation.	-0.145

* p < 0 .05

** p < 0.01

Source: Authors.

5.4.2 Hypothesis H1b: Material and Transportation Cost Planning

Positive correlations were observed between demand forecasting and reduction of logistics costs ($r = 0.801$, $p < 0.05$), as well as with storage costs ($r = 0.782$, $p < 0.05$). However, the negative correlations associated with transport indicate that this dimension remains a critical area within the logistics system.

Table 5

Association of logistics cost reduction with the variables of material planning, costs, operational coordination. (n=32)

	H1b
Items	**Correlation**
Section I Materials	
1. Tools such as MRP are used appropriately to plan requirements.	0.420
2. The demand for materials is correctly forecasted.	.801*
3. There is effective coordination between supply and production.	0.149
4. Planning avoids shortages of materials.	0.125
5. Planning reduces excess inventory.	0.604
6. Planning systems (MRP) are efficient.	0.354
7. Material scheduling improves production operation.	0.270
8. Storage costs have decreased thanks to planning.	.782*
9. Proper material planning reduces the need for urgent transport.	-0.238
10. The company minimizes losses due to obsolete inventory.	0.683
11. Planning optimizes the use of the warehouse.	0.484
13. Materials planning has a direct impact on logistics costs.	0.265
14. Poor planning increases operating costs.	-0.417
15. Coordination between areas allows anticipating problems in the operation.	0.167
Section II Costs	
1. Tools such as MRP are used appropriately to plan requirements.	-0.643

2. The demand for materials is correctly forecasted.	-.943*
3. There is effective coordination between supply and production.	0.134
4. Planning avoids shortages of materials.	-0.786
5. Planning reduces excess inventory.	-0.512
6. Planning systems (MRP) are efficient.	-0.786
7. Material scheduling improves production operation.	-0.598
8. Storage costs have decreased thanks to planning.	-0.643
9. Proper material planning reduces the need for urgent transport.	-0.681
10. The company minimizes losses due to obsolete inventory.	-.891*
11. Planning optimizes the use of the warehouse.	-0.802
12. Overall logistics costs have decreased.	-0.419
13. Materials planning has a direct impact on logistics costs.	-0.218
14. Poor planning increases operating costs.	-0.491
15. Coordination between areas allows anticipating problems in the operation.	-0.327
Section III Operational coordination	
1. Tools such as MRP are used appropriately to plan requirements.	-0.156
2. The demand for materials is correctly forecasted.	0.000
3. There is effective coordination between supply and production.	0.000
4. Planning avoids shortages of materials.	-0.311
5. Planning reduces excess inventory.	-0.147
6. Planning systems (MRP) are efficient.	-0.059
7. Material scheduling improves production operation.	0.471
8. Storage costs have decreased thanks to planning.	-0.258
9. Proper material planning reduces the need for urgent transport.	-0.532
10. The company minimizes losses due to obsolete inventory.	-0.354
11. Planning optimizes the use of the warehouse.	-0.539
12. Overall logistics costs have decreased.	-0.211
13. Materials planning has a direct impact on logistics costs.	-0.194
14. Poor planning increases operating costs.	-0.481

15. Coordination between areas allows anticipating problems in the operation.	-0.311

* p < 0 .05

** p < 0.01

Source: Authors.

5.4.3 Hypothesis H1c: Material planning and obsolescence reduction

The results showed strong correlations between the efficiency of the MRP system and the minimization of obsolete inventories (r = 0.891, p < 0.01), as well as with the reduction of storage costs (r = 0.925, p < 0.01). These findings confirm the effectiveness of planning in inventory management.

Table 6

Association of minimization of obsolete with the variables of material planning, costs, operational coordination. (n=32)

H1c	
Items	**Correlation**
Section I Materials	
1. Tools such as MRP are used appropriately to plan requirements.	.868*
2. The demand for materials is correctly forecasted.	0.723
3. There is effective coordination between supply and production.	0.666
4. Planning avoids shortages of materials.	0.560
5. Planning reduces excess inventory.	-0.070
6. Planning systems (MRP) are efficient.	.891**
7. Material scheduling improves production operation.	0.681
8. Storage costs have decreased thanks to planning.	.925**
9. Proper material planning reduces the need for urgent transport.	-0.513
11. Planning optimizes the use of the warehouse.	0.651
12. Overall logistics costs have decreased.	0.683
13. Materials planning has a direct impact on logistics costs.	0.668

14. Poor planning increases operating costs.	-0.560
15. Coordination between areas allows anticipating problems in the operation.	-0.315
Section II Costs	
1. Tools such as MRP are used appropriately to plan requirements.	-0.276
2. The demand for materials is correctly forecasted.	-0.839
3. There is effective coordination between supply and production.	0.590
4. Planning avoids shortages of materials.	-0.512
5. Planning reduces excess inventory.	-0.087
6. Planning systems (MRP) are efficient.	-0.512
7. Material scheduling improves production operation.	-0.165
8. Storage costs have decreased thanks to planning.	-0.670
9. Proper material planning reduces the need for urgent transport.	-0.405
10. The company minimizes losses due to obsolete inventory.	-.896*
11. Planning optimizes the use of the warehouse.	-0.590
12. Overall logistics costs have decreased.	0.029
13. Materials planning has a direct impact on logistics costs.	-0.060
14. Poor planning increases operating costs.	-0.662
15. Coordination between areas allows anticipating problems in the operation.	-0.542
Section III Operational coordination	
1. Tools such as MRP are used appropriately to plan requirements.	-0.262
2. The demand for materials is correctly forecasted.	-0.262
3. There is effective coordination between supply and production.	0.000
4. Planning avoids shortages of materials.	-0.618
5. Planning reduces excess inventory.	-0.198
6. Planning systems (MRP) are efficient.	-0.149
7. Material scheduling improves production operation.	0.322
8. Storage costs have decreased thanks to planning.	-0.651
9. Proper material planning reduces the need for urgent transport.	0.062

10. The company minimizes losses due to obsolete inventory.	-0.660
11. Planning optimizes the use of the warehouse.	-.807*
12. Overall logistics costs have decreased.	-0.531
13. Materials planning has a direct impact on logistics costs.	-0.488
14. Poor planning increases operating costs.	-0.547
15. Coordination between areas allows anticipating problems in the operation.	-0.285

* p < 0 .05

** p < 0.01

Source: Authors.

5.4.4 Scenario H1d: Operational coordination and logistics costs

Based on Table 4.4, it can be seen that coordination between areas shows significant correlations with material scheduling (r = 0.963, p < 0.01) and the integration between supply and production (r = 0.919, p < 0.05). This shows that operational coordination is a key factor in logistics efficiency.

Table 7

Association of coordination between areas with the variables of material planning, costs, operational coordination. (n=32)

H1d	
Items	**Correlation**
Section I Materials	
1. Tools such as MRP are used appropriately to plan requirements.	.767*
2. The demand for materials is correctly forecasted.	0.119
4. Planning avoids shortages of materials.	0.495
5. Planning reduces excess inventory.	-0.149
6. Planning systems (MRP) are efficient.	0.583
7. Material scheduling improves production operation.	.963**
8. Storage costs have decreased thanks to planning.	0.633

9. Proper material planning reduces the need for urgent transport.	-0.283
10. The company minimizes losses due to obsolete inventory.	0.666
11. Planning optimizes the use of the warehouse.	0.307
12. Overall logistics costs have decreased.	0.149
13. Materials planning has a direct impact on logistics costs.	0.315
14. Poor planning increases operating costs.	-0.149
15. Coordination between areas allows anticipating problems in the operation.	-0.149
Section II Costs	
1. Tools such as MRP are used appropriately to plan requirements.	0.218
2. The demand for materials is correctly forecasted.	-0.480
3. There is effective coordination between supply and production.	.919*
4. Planning avoids shortages of materials.	0.055
5. Planning reduces excess inventory.	0.241
6. Planning systems (MRP) are efficient.	-0.218
7. Material scheduling improves production operation.	0.228
8. Storage costs have decreased thanks to planning.	-0.055
9. Proper material planning reduces the need for urgent transport.	-0.080
10. The company minimizes losses due to obsolete inventory.	-0.520
11. Planning optimizes the use of the warehouse.	0.102
12. Overall logistics costs have decreased.	0.721
13. Materials planning has a direct impact on logistics costs.	0.583
14. Poor planning increases operating costs.	-0.875
15. Coordination between areas allows anticipating problems in the operation.	-0.167
Section III Operational coordination	
1. Tools such as MRP are used appropriately to plan requirements.	0.000
2. The demand for materials is correctly forecasted.	-0.370

3. There is effective coordination between supply and production.	0.000
4. Planning avoids shortages of materials.	-0.370
5. Planning reduces excess inventory.	0.315
6. Planning systems (MRP) are efficient.	-0.070
7. Material scheduling improves production operation.	-0.175
8. Storage costs have decreased thanks to planning.	-0.575
9. Proper material planning reduces the need for urgent transport.	0.436
10. The company minimizes losses due to obsolete inventory.	-0.420
11. Planning optimizes the use of the warehouse.	-0.640
12. Overall logistics costs have decreased.	-0.445
13. Materials planning has a direct impact on logistics costs.	-0.499
14. Poor planning increases operating costs.	-0.101
15. Coordination between areas allows anticipating problems in the operation.	-0.135

* p < 0 .05

** p < 0.01

Source: Authors.

6 CONCLUSION

The results obtained allow us to conclude that the planning of materials significantly influences the reduction of logistics costs, validating the general hypothesis of the research. Empirical evidence shows that the implementation of tools such as MRP contributes to improving inventory management, optimizing warehouse use and reducing obsolescence. However, the impact of planning is not uniform in all the dimensions analyzed. Important limitations were identified in the reduction of urgent transports, suggesting deficiencies in the synchronization between planning and logistics execution. Also, while coordination between areas is adequate, it is not enough to completely eliminate operational inefficiencies. In this sense, materials planning should be understood as a strategic element whose effectiveness depends on its integration with other systems, the quality of information and the ability to adapt to dynamic environments.

7 LINES OF FUTURE RESEARCH

Based on the findings obtained, the following lines of research are proposed:

1. Analyze the implementation of predictive analytics tools to improve the accuracy of demand forecasting and reduce urgent transports.
2. Evaluate the integration of digital systems (ERP, TMS and APS) in real time to optimize logistics coordination.
3. Develop longitudinal studies that allow analyzing the impact of materials planning over time.
4. Conduct comparative studies across different industry sectors to identify generalizable patterns.
5. Design optimization models focused on cargo consolidation and transportation cost reduction.

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