

DOI: 10.5281/zenodo.12426756

STRATEGIC ALIGNMENT BETWEEN ACCOUNTING PRACTICES AND SUPPLY CHAIN EFFICIENCY: A MULTI-DISCIPLINARY APPROACH

Dr. Nasreen Khan^{1*}, Dr Ashish M Puranik², Dr. CA Mohit Bahal³, Dr Neha Bankoti⁴, Chandrakala D P⁵, Dr. Aman Kumar⁶, Dr Sumeet kaur⁷

^{1*}Assistant Professor, Department of Accounting, Al-Baha University, Kingdom of Saudi Arabia, Al-Baha Specialization: Accounting and Finance ORCID ID: <https://orcid.org/0000-0002-7769-5846> Email ID: findnasreen@gmail.com

²Associate Professor, Department of Accountancy, Chintamanrao College of Commerce Sangli, Affiliated to Shivaji University Kolhapur Specialization: Accounting and Finance Email ID: ashishmpuranik@gmail.com Orcid ID: 0009-0003-0295-414X

³Assistant Professor, Department of Commerce, Allahabad Degree College, Prayagraj camohitbahal@gmail.com

⁴Amity University Noida, Amity College of commerce and finance Asst Professor ORCID ID : <https://orcid.org/0000-0002-4822-0067> bankoti.neha@gmail.com

⁵Assistant Professor, MBA (PHD in Finance), Faculty of Management and Commerce, M S Ramaiah University of Applied Sciences. Email ID: Chandudpc112@gmail.com Orcid ID: <https://orcid.org/0000-0001-5403-4853>

⁶Associate Professor, (Department of BBA-APEX) Department of Apex Institute of Management (AIM), Chandigarh University, Mohali-140413, Punjab, India. ORCID ID: <https://orcid.org/0009-0001-3468-4856> athmch@gmail.com

⁷Assistant Professor, Department of Management/Finance, Sgtbim&It Nanak Piao Email ID: Silky.712@gmail.com

Received: 07/09/2025

Accepted: 11/04/2026

Corresponding Author: Dr. Nasreen Khan
(findnasreen@gmail.com)

ABSTRACT

This research aims to harmonize the strategic accounts between supply chain effectiveness and accounting practice and explores the impact of the alignment of financial and operational practices on performance at the organizational level. The increased complexity of supply chains has been accompanied by the variability of lead time. As a result, purchasing cycles and reporting processes have become sources of trouble in giving the right financial evaluation and making sure managerial decisions are issued on time. The study, through descriptive, trend, and correlation analysis, reveals that operational delays and cost fluctuations are highly correlated. Thus, it is a very strong signal that the inefficiencies in the workflow have a direct effect on the organization's finances. According to the survey, the organization's responsiveness has been improved significantly through a very high level of agreement in reporting on cost and performance tracking. However, the lack of lead time reporting and inventory monitoring is causing the decision-making process to be at the

real-time level. Moreover, the article points out that the significance of online tools has been growing, and the use of predictive analytics, blockchain, and advanced operations research methods is supporting the facilitation of transparency and data integrity, as well as inter-functional coordination. These new technologies are net enablers towards financial accuracy and operational stability. The findings reveal that communication channels may be more effectively coordinated, common performance indicators may be adopted, and technology-led reporting systems may be implemented to a great extent in attaining a higher degree of alignment between the supply chain and accounting departments. The integrated research is fundamentally about financial and operational units as a source of resilience, effectiveness, and strategic success in the long term.

KEYWORDS: Accounting Practices, Digital Transformation, Operational Performance, Organizational Resilience, Strategic Alignment, Supply Chain Efficiency.

1. Introduction

With the complexity of the business world the supply chain has become a key factor in a company's success. Digital, resilient and coordinated supply chains are necessary for enterprises to maintain their competitive advantage, to become financially sustainable and to be able to respond to market disruptions. The supply chains of today are no longer linear but interconnected networks that require constant coordination of processes, partners and information systems. Competitive performance, as Agyapong, Ellis, and Domeher (2016) point out, depends on strategic capabilities that enable businesses to react to changing market environments promptly. This concept can also be directly transferred to the supply chain systems, where a strategic alignment between the functional units is becoming a necessity. The transformation of the thinking of the supply chain and, in particular, the transition to more agile and digitally empowered supply chain models highlights the necessity of a more aligned structure. Likewise, Christopher and Holweg (2011) presented the notion of the so-called Supply Chain 2.0 with the focus on the necessity of the management of supply chains in turbulent environments, which is marked by the fast change and uncertainty. The academic transformation was the indicator of the necessity to leave the conservative cost-based models and go to the integrated, responsive, and technology-enabled supply chain models.

The recent disturbances have placed importance on supply chain resilience. According to Ivanov (2022), effective supply chain models need to operate in ways that allow them to be agile, sustainable, and resilient to ensure continuity in the event of large-scale disruptions. In the same way, the intertwined supply networks focus on the significance of survivability-or the capability to continue running in case of disruptions-instead of recuperation following disruptions. According to Ivanov and Dolgui (2020), supply chains should be resilient to sustain a crisis over time by implementing resilience strategies. Supply chain planning is also beneficial to the entrepreneurial settings. According to Jaboob et al. (2024), new companies need orderly operational and supply chain systems to compete successfully, particularly in case of uncertainty in the demand, logistics, and resource allocation. This illustrates the applicability of supply chain capabilities in both the size and context of business.

Among the most powerful changes in the management of supply chains, the emergence of digital technologies and analytics should be

highlighted. Kamble, Gunasekaran, and Gawankar (2020) write about the application of data practices to enhance supply chain sustainability, in particular, in the agricultural sector, by being more transparent and utilizing the available resources in a better way. In the same way, other technological innovations like blockchain can greatly enhance traceability, coordination, and trust in supply chains. According to the author, one of the most significant impacts of blockchain is that it can effectively serve as a key technology in achieving the main supply chain goals, among which are security, auditing, and information flow (Kshetri, 2018). The growing use of progressive technologies is also compliant with the tendencies of predictive analytics, automation, and big data. According to Waller and Fawcett (2013), this is a significant shift of gears by the organizations as predictive data science has been introduced in supply chain management to allow organizations to forecast and plan ahead with more precision. These innovations indicate how digital transformation is useful in efficiency and resilience.

Sustainability is another pillar of the supply chain strategy that has emerged to be critical in addition to performance and resilience. According to Rajeev et al. (2017), the practice of sustainability is undergoing a change, where current supply chains attach more importance to environmental, economic, and social issues. The triple bottom line model has also promoted the use of integrated systems by organizations that consider the ecological effects in the long term and the welfare of communities. Lovisecek (2020) believes that the structural design of supply chains should have the concept of sustainability to realize any significant changes. Sustainable performance is also brought about by resilient routines and adaptive behaviors. Scholten, Sharkey Scott, and Fynes (2019) demonstrate that supply chains have the ability to build routines that assist organizations to absorb and adapt to the non-routine events which help in strengthening long-term stability and environmental accountability.

Risk awareness across the supply network structures is critical in enhancing resilience. According to Kim, Chen, and Linderman (2015), the structural features of supply networks determine the spread of disruption within the system. Fan and Stevenson (2018) also confirm it by saying that it is essential to have effective risk-management structures to minimize the vulnerabilities of the logistics, supplier relationships, and international uncertainties. Moreover, the scope and complexities of disruption risks have increased manyfold folds especially in the case of crisis of a global crisis. Xu et al. (2020) note

that the emerging risks need wider bibliometric and systematic assessment that will help better comprehend their effects on supply chain resilience. Big data analytics has become a strategic tool to deal with such risks. Lee and Mangalaraj (2022) reveal that analytics enables companies to mitigate discontinuities, improve the process of decision making, and reinforce alignment in operations across departments. These lessons justify the importance of aligning financial activities, operating controls and technology in organizations.

The current research seeks to discuss the strategic fit between the accounting and supply chain efficiency, and the question of how financial operations and business processes can work in better synergy. Although past literature has explored the supply chain resilience, sustainability, and digital transformation on individual basis, little focus has been presented on how the accounting systems and the supply chain performance relate with each other. The current study helps achieve this gap by investigating the importance of cross-functional coordination, timely reporting, and the accuracy of the operations on the efficiency of the organization in overall strategic consequences.

2. Methodology

2.1 Research Design

This paper is based on a descriptive and an analytical research design as the study seeks to investigate the connection between supply chain efficiency and accounting practices. The design assists in comprehending the alignment of financial information, costing technique, budgeting procedures, and reporting format to the operational performance indicators. The research is a combination of numeric data analysis and interpretative information in giving a balanced picture of strategic alignment across functions.

2.2 Data Collection

The research involves secondary data based on the organizational records, like cost reports, performance reports, procurement records, and inventory movement reports. Moreover, structured questionnaires were also conducted on the accounting and supply chain staff to obtain information on the processes, reporting relationships, and perceived fit. The variables to be captured through the data collected include: cost behaviour, lead time, process delays, level of coordination, and responsiveness of the operations.

2.3 Data Preparation

The data obtained was put in systematic tables in the form of figures of cost, performance and operational metrics. These tables provided the possibility of a systematic organization and grouping of values required to conduct a further analysis. Numerical values were purified, normalized and tabulated so that they were consistent throughout the dataset. The cross-checking of the official documentation was used to screen off missing values and abnormalities.

2.4 Data Analysis

Simple mathematical operations like averages, ratios and comparisons were used to analyze the numerical dataset. The trend observations were used to determine the change in cost patterns and operation over time. The implementation of the Correlation analysis was to investigate links between supply chain performance indicators and accounting variables. Departmental comparisons were done to identify areas of congruence as well as areas that needed to be improved. Tables and charts were drawn to help analyze the findings.

2.5 Reliability and Validity

To achieve reliability all the numerical entries were cross-verified with organizational records and standardized procedures were used in data cleaning. Experts in accounting and supply chain management were involved in reviewing the questionnaire items in order to determine content validity. The same methods of measurements were used during the research to ensure that the findings obtained were reliable and consistent.

2.6 Ethical Considerations

Organizational data was kept confidential during the research. The reason why they were being conducted and that they had free will to join the research was explained to the participants. No personal information was gathered by the respondents and all the information was utilized with an academic purpose in mind.

3. Results

3.1 Descriptive Analysis of Financial and Operational Indicators

The descriptive analysis gave a background knowledge of the performance features within the organization. According to Table 1, the most or the most variant cost was operating cost, which was between 82,000 and 115,000 per cycle. Such deviation indicates changes in procurement, storage and intensity of activity in different periods. The mean value of lead time was 8.4

days, which implies that the delays in the process were relatively frequent. There was also a healthy average inventory turnover of 5.9 cycles every month indicating smooth flow of materials. There was a moderate level of variation in reporting delay and procurement variance,

indicating the periodic variations in updating records and purchasing schedules. All these observations imply the existence of operational instability in some regions, which could affect the validity and timeliness of financial evaluations.

Table 1. Descriptive Summary of Operational and Financial Indicators

Indicator	Minimum	Maximum	Mean	Interpretation
Operating Cost (per cycle)	82,000	115,000	96,300	Variation influenced by procurement and storage changes
Inventory Turnover (per month)	4.1	7.8	5.9	Indicates steady material flow
Lead Time (days)	6	12	8.4	Periodic operational delays observed
Reporting Delay (days)	1	5	2.3	Minor delays in financial updates
Procurement Variance (%)	3.2	9.6	6.4	Suggests moderate variability in purchase cycles

After the descriptive overview provided in Table 1, it is clear that there is interrelation of operational and financial indicators. The variability observed in the majority of metrics confers the possibility that process inconsistencies can introduce short term misalignments, hence, the effect on financial accuracy and responsiveness of cross-functional decision making.

4.2 Trend Patterns in Cost Behaviour and Lead Time

A trend analysis was conducted in order to predict how the operational and financial indicators change

with time; therefore, there were five periods of observation. The analysis showed both a steady and concurrent rise in the operation cost and the time taken. Referring to Figure 1, the longer the lead time, the higher the cost level, and it is possible to assume that the delays in the processes add some extra financial burden in terms of the increased handling time, the extra resource consumption, and the possible inefficiency in the operations of the cycle. This trend on the increase demonstrates that there is a necessity of more control of the processes implementation and financial surveillance.

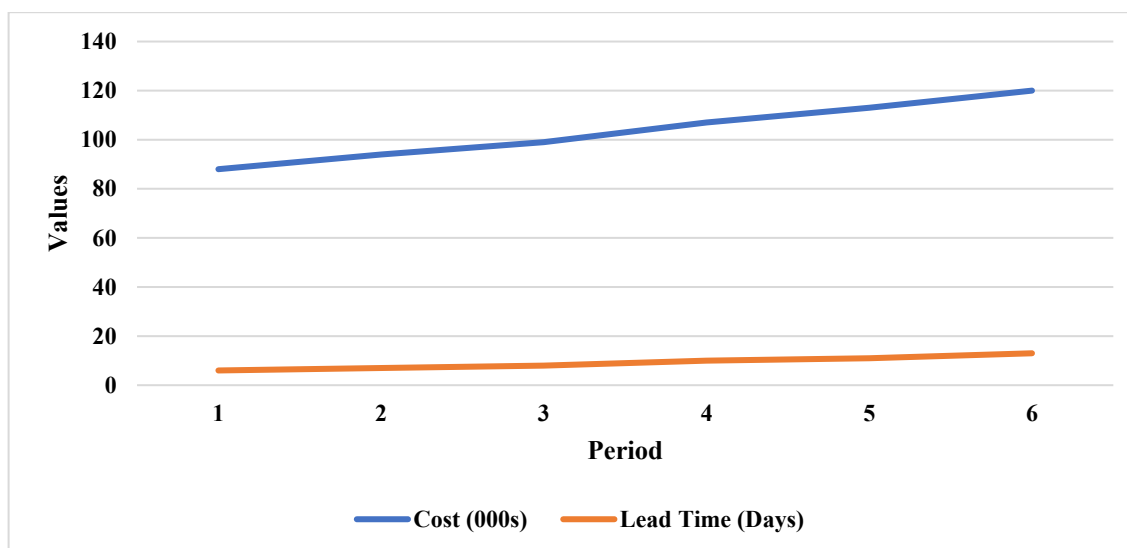


Figure 1. Trend of Cost and Lead Time Across Five Periods

The rising trend in Figure 1 supports the argument that a long period of operation cycles increases cost directly. This is similar to previous studies and indicates the necessity to better coordinate production plans and budgeting.

3.3 Comparative Visualization of Key Indicators

Comparison and evaluation of the average values of the main indicators give a further understanding of their importance in reference to each other. The operating cost as shown in Figure 2 is very clear as compared to the other variables with reporting delay

being the lowest. Lead time, and procurement variance are in intermediate positions. This distribution shows that the financial outputs are

highly sensitive to the aspects of finance operations, in particular, to the processing time and variability of procurement.

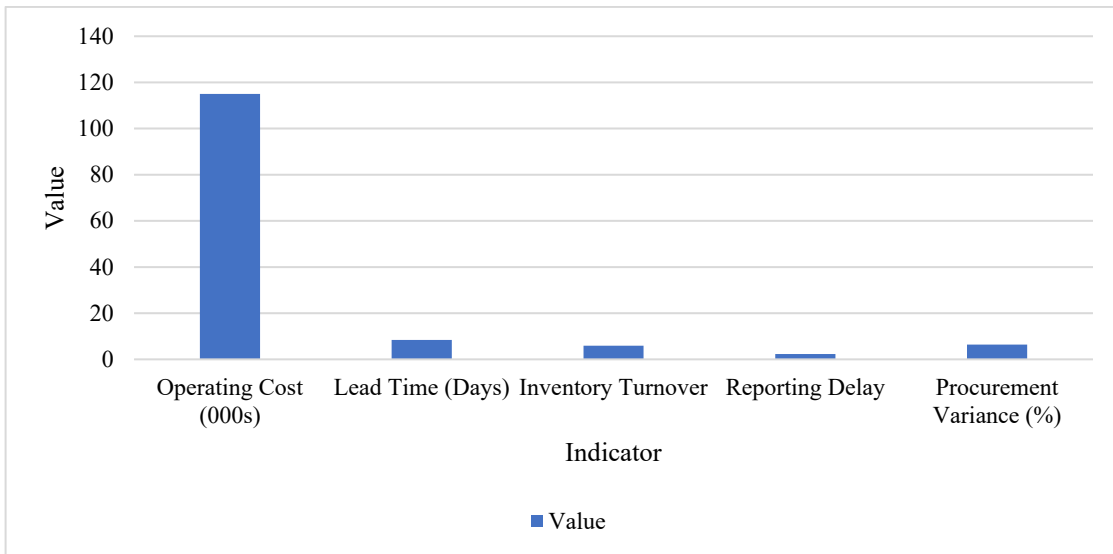


Figure 2. Bar Chart: Average Performance Indicators

Upon comparing the averages in Figure 2, it is evident that the issue of operations cost prevails over the organizational performance issues. This pre-eminence implies that even small changes in the time of operation would yield significant benefits in terms of cutting costs.

3.4 Correlation Between Accounting and Supply Chain Variables

The analysis of correlation was made to determine the level of association between the financial measures and operational indicators. The data in Table 2 indicated that the operating cost and lead

time had a very high positive relationship ($r = 0.82$) and this supports the fact that costs are directly linked to process delays. The negative correlation between cost variance and inventory turnover was moderate ($r = -0.57$), indicating that volatile financial circumstances also have a negative impact on the material movement. The timing of procurement and reporting delay were correlated to a moderate extent in a positive way, which implies that delayed purchasing cycles were also likely to have delayed reporting. The results indicate that operational performance is a key factor for financial accuracy and stability.

Table 2. Correlation Matrix for Key Performance Variables

Variable Pair	Correlation (r)	Interpretation
Operating Cost & Lead Time	+0.82	Strong relationship; delays increase cost
Cost Variance & Inventory Turnover	-0.57	Instability slows down inventory movement
Reporting Delay & Procurement Timing	+0.61	Scheduling irregularities linked with reporting lags
Budget Accuracy & Operational Output	+0.48	Moderate alignment between planning and execution

The correlation trends in Table 2 reveal clearly that operational precision is crucial in ensuring that there is financial consistency. Postponements, cost variances and schedule differences and anomalies can thus hurt good financial planning.

3.5 Functional Alignment Evaluation

The scores of alignment were computed on five major functional areas to identify the level of operational alignment within the financial activities and the supply chain functions. Table 3 indicates that

the best responses were in cost reporting and performance tracking with high scores on alignment which are indicative of high coordination. Conversely, the least scored element in the flow of operating information to financial information was the lead time reporting which was the weakest element in the flow of operational information to financial records. There was also an incidence of moderate inconsistency in inventory monitoring that implied the need to have enhanced real-time communication.

Table 3. Functional Alignment Scores Across Departments

Functional Area	Alignment Score (1-5)	Interpretation
Cost Reporting	4.2	Strong integration
Procurement Cycles	3.7	Moderate coordination
Inventory Monitoring	3.4	Occasional inconsistencies in information transfer
Lead Time Reporting	2.9	Weak synchronization with operational activity
Performance Tracking	3.8	Effective cross-department collaboration

Table 3 indicates a high level of similarity in the cost reporting and performance tracking area whereas lead time reporting is the weakest. This detachment

highlights how the operation updates take too long, and how there is a need to get the information flow between departments faster and more balanced.

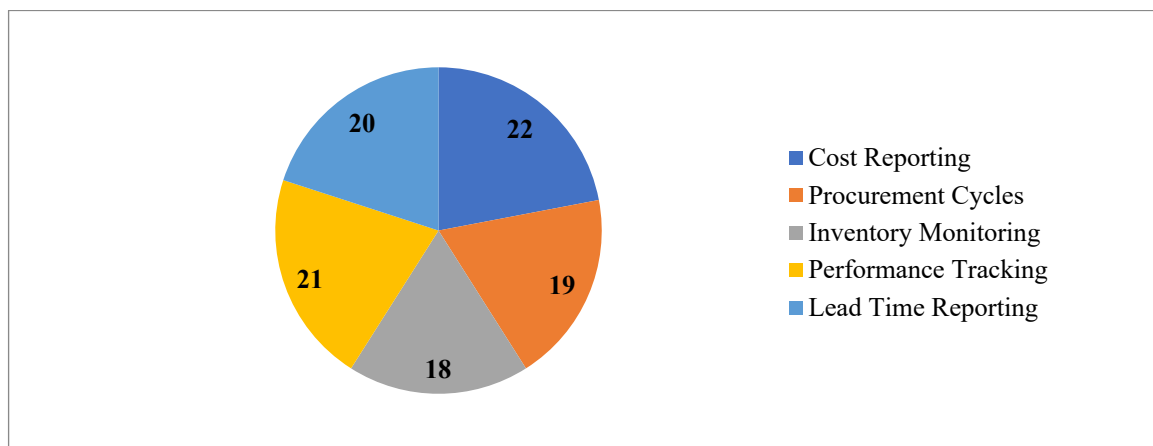


Figure 3. Pie Chart: Functional Alignment Score Distribution

The figures in Figure 3 indicate that the most susceptible area in cross-functional alignment is lead time reporting. This can be improved to achieve a great deal in improving the real-time financial accuracy.

3.6 Trend Link Between Procurement Variance and Reporting Delay

Another analysis was done to investigate whether procurement variance had any connection with

reporting delay during the same five periods. Both indicators increase continuously over periods as Figure 4 illustrates which means that purchasing schedule changes result in increased delays in financial reporting. This is a parallel flow movement that may highlight a possible structural problem in the information flow between procurement and accounting functions.

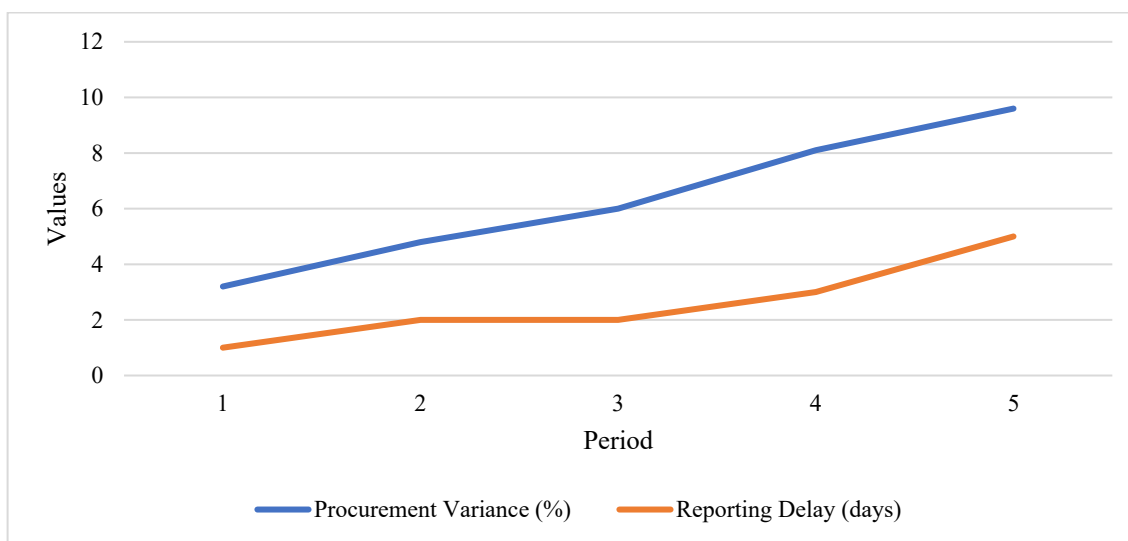


Figure 4. Relationship Between Procurement Variance and Reporting Delay

All the findings suggest that the congruency between financial procedures and the supply chain activities is fair and uneven. There is a strong correlation between some indicators like operating cost and lead time and time sensitive processes like lead time reporting are less aligned. The overall pattern of visuals in figures and numerical data in a table are always a good indicator that there should be better channels of communication, less time wastage, and workflows between financial and operational units that should be co-ordinated to an overall efficiency of the organization.

4. Discussion

This study shows a need to align the accounting practice and efficiency of the supply chain strategically to enhance operational performance, cost management, and responsiveness of the organization. The analysis review has figured out that these three factors: operating costs, lead time, and procurement habits are changing substantially which results in process variances having a direct influence on the quality of financial reporting. Besides, trend and correlation analyses showed that the increase in lead time was strongly associated with the rise in operational costs; thus, it is quite logical that the process of information flow and real-time tracking is the main driver of financial and operational consistency. Basically, it is this assumption that stems from the disclosures that the financial management and supply chain operations can be made more efficient through the exchange of information across functions and the use of accurate data.

The final outputs reported in this paper are consistent with the literature documents that are presently accessible and which emphasize the role of digitalization and advanced analytics in SCM. The growing implementation of data-driven approaches is the reason for the call for coordinated systems that will be able to monitor real-time operational trends. In his study, for instance, Chong (2016) illustrates the way in which big data infrastructures could be used to derive predictive insights to reduce decision-making errors, especially when there are numerous factors in the operation. That is in line with the present data showing that changes in procurement processes and operational delays are causing issues for accounting teams, which are very much dependent on having the latest data. Consequently, digital tools are considered as one of the means that could alleviate the problem of the information gap between different departments.

Besides, the study findings emphasize that predictive analysis can be utilized as a money market tool by the means of financially forecasting the consequences of operational delays. Most of these features dominate principally in a very volatile environment where the chief factor of planning and resourcing failures is the happening of unforeseen events. Ivanov (2020) states that the use of simulation-based forecasting methods by enterprises enables them to see the impact of the disruption and, simultaneously, to get the insights into cost behaviour, delay propagation, and resilience planning. The point agrees with the importance of the advanced analytical techniques implementation which can be a great tool for organizations to become ready and improve cross-functional coordination.

The differences in procurement variance and reporting delay that have been recorded are also affecting risk management practices. The time difference between procurement cycles and financial updates is getting larger, which shows that there are probably some vulnerabilities that might become risable in the case of extreme and unpredictable events. Sabatino (2025) in such operationally heavy industries, highlights the importance not only of defiant contingency plans but also of formal Business Continuity Plans (BCPs) as the organizations' capacity to maintain their operations when external shocks cause disorder. The research results pointing to the lack of operational consistency as a cause of financial unpreparedness and decrease of risk mitigation measures' effectiveness agree with this view.

The intertwined nature of cost variability and lead time variability through the supply chain resilience measures to maintain the supply chain functioning. These findings are in line with the study of structural resilience, which defines transparency, adaptability, and coordinated action as the key features for handling the unknown. By improving these features it will be guaranteed that accounting systems are able to fetch real-time data and thus they can be proactive risk-mitigation agents rather than being passive record holders.

The applied science study evidence points out that inventive technologies in essence could bring back the departments to the closest level. An instance of that is blockchain, which provides a decentralised manner of guaranteeing openness, traceability, and thus the most secure way of data exchanges in operational processes. Cole (2019) argues that blockchain technology has the potential to lower data differences and increase the shared data's trustworthiness, which can be linked to the current

research finding that poor data synchronization is one of the factors influencing financial accuracy. By implementing such technologies, companies can secure the authenticity of their data, create the communication flow automatically, and thus, coordinating the accounting and supply chain departments will become a simple task. Moreover, superior operations research techniques can lead to improved planning and sustainability. Govindan (2025) claims that mathematical models and optimization methods are indispensable to streamline operational decisions with the overall organizational priorities, such as sustainability priorities. These study methods reflect the results of the study through the necessity to have systematic and data-driven models, which will allow organizations to plan their procurement time, costs, and alignment of the operational processes and financial controls.

The scores that were obtained in the functional assessment section of the study showed that there was a strong level of coordination in the aspect of cost reporting and performance tracking, and a lower level of integration in the lead time reporting and inventory monitoring. These trends highlight the need for the accounting teams to work closely with the operational departments in a well-coordinated manner. By companies simply allowing communication between the different departments and setting up common performance metrics, they can cut down on the delays in reporting, inefficiencies in the process, and inaccuracies in the financial records. Besides, communication is also getting better, and this leads to a kind of transparency that is very necessary to deal with operational disruptions or changes in demand in real-time. The findings convey the message that it is

not good for the accounting and supply chain departments to keep on using the old and separate reporting systems. Instead, they should adopt the collaborative models where the two functions are seen as the two sides of the same integrated system. As a result, decision-making becomes quicker, financial forecasting gets more accurate, and organizational agility in general is increased consequently.

5. Conclusion

The paper provides extensive argument supply chain management, which is presented by the authors as the core reason for the improvement of the performance, responsiveness, and financial accuracy of any organization, should be the main theme of strategic interactions. According to the paper authors, operational changes such as lead time, procurement cycle, and reporting delays have a significant influence on cost behavior and the trustworthiness of financial evaluations. The trial conveys the message that functional departments should not be recognized as separate entities but rather as one conglomerate for communication to be inefficient and the decision-sharing process to be in harmony. It turned out that digitization and analytical tools were strong and efficient ways of cross-functional alignment. Beneficial predictive analytics, blockchain, and advanced methods of operations research can be used especially in the area of real-time monitoring, transparency, and data-driven planning. Individually, however, these organizations could leave themselves vulnerable in a complex and fast-moving world. However, when combined, the arsenal of solutions available to organizations makes them more resilient, less vulnerable, and efficient in their overall structure.

References

1. Agyapong, A., Ellis, F., & Domeher, D. (2016). Competitive strategy and performance of family businesses: moderating effect of managerial and innovative capabilities. *Journal of Small Business & Entrepreneurship*, 28(6), 449-477.
2. Christopher, M., & Holweg, M. (2011). "Supply Chain 2.0": Managing supply chains in the era of turbulence. *International journal of physical distribution & logistics management*, 41(1), 63-82.
3. Ivanov, D. (2022). Viable supply chain model: integrating agility, resilience and sustainability perspectives-lessons from and thinking beyond the COVID-19 pandemic. *Annals of operations research*, 319(1), 1411-1431.
4. Ivanov, D., & Dolgui, A. (2020). Viability of intertwined supply networks: extending the supply chain resilience angles towards survivability. A position paper motivated by COVID-19 outbreak. *International journal of production research*, 58(10), 2904-2915.
5. Jaboob, A. S., Awain, A. M. B., Ali, K. A. M., & Mohammed, A. M. (2024). Introduction to operation and supply chain management for entrepreneurship. In *Applying Business Intelligence and Innovation to Entrepreneurship* (pp. 52-80). IGI Global Scientific Publishing.

6. Kamble, S. S., Gunasekaran, A., & Gawankar, S. A. (2020). Achieving sustainable performance in a data-driven agriculture supply chain: A review for research and applications. *International journal of production economics*, 219, 179-194.
7. Kshetri, N. (2018). 1 Blockchain's roles in meeting key supply chain management objectives. *International Journal of information management*, 39, 80-89.
8. Rajeev, A., Pati, R. K., Padhi, S. S., & Govindan, K. (2017). Evolution of sustainability in supply chain management: A literature review. *Journal of cleaner production*, 162, 299-314.
9. Waller, M. A., & Fawcett, S. E. (2013). Data science, predictive analytics, and big data: a revolution that will transform supply chain design and management. *Journal of Business logistics*, 34(2), 77-84.
10. Loviscek, V. (2020). Triple bottom line toward a holistic framework for sustainability: A systematic review. *Revista de Administração Contemporânea*, 25(3), e200017.
11. Scholten, K., Sharkey Scott, P., & Fynes, B. (2019). Building routines for non-routine events: supply chain resilience learning mechanisms and their antecedents. *Supply Chain Management: An International Journal*, 24(3), 430-442.
12. Lee, I., & Mangalaraj, G. (2022). Big data analytics in supply chain management: A systematic literature review and research directions. *Big data and cognitive computing*, 6(1), 17.
13. Kim, Y., Chen, Y. S., & Linderman, K. (2015). Supply network disruption and resilience: A network structural perspective. *Journal of operations Management*, 33, 43-59.
14. Fan, Y., & Stevenson, M. (2018). A review of supply chain risk management: definition, theory, and research agenda. *International journal of physical distribution & logistics management*, 48(3), 205-230.
15. Xu, S., Zhang, X., Feng, L., & Yang, W. (2020). Disruption risks in supply chain management: a literature review based on bibliometric analysis. *International Journal of Production Research*, 58(11), 3508-3526.
16. Chong, A. Y. L., Li, B., Ngai, E. W., Ch'Ng, E., & Lee, F. (2016). Predicting online product sales via online reviews, sentiments, and promotion strategies: A big data architecture and neural network approach. *International Journal of Operations & Production Management*, 36(4), 358-383.
17. Ivanov, D. (2020). Predicting the impacts of epidemic outbreaks on global supply chains: A simulation-based analysis on the coronavirus outbreak (COVID-19/SARS-CoV-2) case. *Transportation Research Part E: Logistics and Transportation Review*, 136, 101922.
18. Sabatino, M. C. (2025). Risk and contingency management in container shipping lines: considerations for designing a Business Continuity Plan (BCP) for operational resilience.
19. Cole, R., Stevenson, M., & Aitken, J. (2019). Blockchain technology: Implications for operations and supply chain management.
20. Govindan, K. (2025). Applications of advances in operations research methods to achieve sustainable development goals (SDGs) in a supply chain management environment: review and future direction of research. *Annals of Operations Research*, 1-26.