



LOGISTICS OPERATIONS AND ANALYZING LOGISTICS COSTS IN THE ACCOUNTING PROCESS

LOJİSTİK FAALİYETLER VE MUHASEBE SÜRECİ İÇERİSİNDE LOJİSTİK MALİYET UNSURLARININ İNCELENMESİ

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ABSTRACT

In the global competition environment, one of the main components of competitiveness is the logistics activities. Logistics is the process of ensuring the flow and storage of all kinds of products, services and information flow in the supply chain from the starting point of the raw material to the endpoint where the product is consumed, ensuring the efficient and efficient flow and storage of the products. As a result of globalization, the costs of logistics activities have also increased due to changes in the quality and quantity of logistics activities. Global competition has forced businesses to cut costs, which has given them a competitive advantage. The purpose of this study is to explain the logistics costs and structure, and to provide explanatory information about the purpose of logistics cost management which is a cost reduction tool.

Keywords: Logistics, Logistics Operations, Logistics Cost

ÖZET

Küresel rekabet ortamında, işletmeler açısından rekabet edilebilirliğin temel bileşenlerinden bir tanesi de lojistik faaliyetlerdir. Lojistik, müşterilerin ihtiyaçlarını karşılamak üzere her türlü ürün, hizmet ve bilgi akışının, hammaddenin başlangıç noktasından, ürünün tüketildiği son noktaya kadar olan tedarik zinciri içindeki hareketinin, etkin ve verimli bir şekilde akış ve depolanmasının sağlanması, kontrol altına alınması ve planlanması sürecidir. Küreselleşmenin bir sonucu olarak lojistik faaliyetlerinin nitelik ve niceliğinde meydana gelen değişikliklere bağlı olarak lojistik faaliyetlerin maliyetleri de artmıştır. Küresel rekabet ortamı işletmeleri maliyetleri düşürmeye zorlamış bu da işletmelere rekabet avantajı kazandırmıştır. Bu çalışmanın amacı lojistik faaliyetler ve bu faaliyetlerin kapsamını açıklayarak, lojistik maliyet unsurları hakkında açıklayıcı bilgi vermektir.

Anahtar Kelimeler: Lojistik, Lojistik Faaliyetler, Lojistik Maliyetler

1. INTRODUCTION

Today, the concept of logistics is considered with the concepts of globalization, supply chain management and resource management. Logistics; It is considered as the optimization of goods, people and information flow and is the source of discussion of concepts such as value chain, transportation economy, distribution planning. Parallel to the developments in the world, one of the sectors showing the fastest growth in Turkey, logistics, globalization of production, the importance of time in delivering the user of the goods, transportation, incorporates storage and issues such as the management of distribution centers. Globalization forces businesses to develop new business models and cost-cutting strategies. The historical process due to globalization has also changed the structure of logistics services. As a matter of fact, logistics services now include value-added, supply and customs clearance services, warehouse management, packaging, handling, labeling, foreign trade and insurance consultancy. In this context, the necessities of the modern economy have transformed logistics operations into a different structure. It is now the primary purpose of businesses to reduce transaction costs and reflect this to customer service. This has made a difference between businesses and strengthened competition. Technological developments in the world, changes in customer demands and continuous differentiation of market conditions have been started to be evaluated by businesses as other factors that change the structure of the logistics industry. In addition to globalization and global developments, logistics companies have started to include technological developments and automation-in order to create more value for the customer, and to develop new products and services, in addition to physical distribution activities and storage, which are the basis of logistics activities (Aydın ve Ögüt, 2008:2).

Logistics activities could play a role on delivering the products to the consumer and keep the products quality from point of origin to point of destination as well. These activities cause costs in which it will influence product price selling. Therefore management of logistics costs is very important to minimize logistics cost.

Logistics costs have specific features that arise in different business functions such as sales, purchasing, manufacturing and logistics. How well these costs are managed depends on the knowledge of logistics processes and the level of coordination between business functions in the business supply chain (McCarthy-Byrne ve Mentzer, 2011: 139).

Many logistics activities often require collaboration with a stakeholder in the supply chain for businesses. Beyond cooperation, sometimes choosing outsourcing for a logistics activity can become an option that provides a cost advantage to the business. Business decisions made by managers about logistics activities, directly affects the cost. Cost analysis methods should enable business managers to make the most rational decisions. It is natural for decision makers to need accurate information to identify cost reduction opportunities that make logistics processes more efficient. The rationality of the decisions taken depends on the fact that cost analyzes accurately determine the cost of resources consumed for a product, supply channel or logistics activity. Accurately determining the costs of activities carried out for a product, service, distribution channel, customer or customer group, It enables the real profitability of the object to be revealed. Thus, existing resources can be directed to more profitable investments in the supply chain (Onay, 2021: 282-283).

In this study, the definitions made in the literature related to the concept of logistics are included, and the scope of logistics and logistics activities are mentioned. In addition, by focusing on the concept of logistics cost, the cost elements arising in the logistics process are included.

2. LITERATURE

It is possible to come across many studies in the national and international literature on logistics costs. Some of them are listed below.

Havenga (2010) proposes the first basic macroeconomic logistics indicators for South Africa. The research shows that South Africa's logistics costs are above the global average. Much of these costs can be attributed to road transport, where the biggest cost driver is fuel oil, which is determined by volatile oil prices.

Bokor (2012) aims to explore ways to improve the cost calculation regimes of logistics service providers and show how to adopt a multi-level full cost allocation technique in logistics practice. According to the results, the improved costing model contributes to more accurate and transparent logistics costing.

In Zwierzyński's (2018) study, logistics cost was defined and the relevant literature was searched. According to the author, the analysis of costs in the company is very important in the context of achievable results. The division of costs, their accounting, selection of an appropriate change cost accounting and analysis of the results should determine the source of information on the profitability of individual articles or services approved by individuals.

Škerlič and Sokolovskij (2019) develop a model that focuses on managing logistics costs at all stages of a product's lifecycle. The model includes several different cost components and covers individual processes more broadly as logistics costs exist in different areas of a company's operations. The feasibility of the proposed method has been tested in a multinational company that manufactures furniture fixtures on a randomly selected product. The test results provide a theoretical and practical confirmation of the need to manage logistics costs for an individual product, as other models focus only on the cost optimization of individual logistics processes.

Kahveci and Okutmuş (2019), using TDABC method in a logistics cargo company, activities for general expenses were calculated and idle capacity was determined. The difference between the theoretical and actual capacities of the activities is measured by the theory of constraints method and it is determined that there is a constraint in the transfer activity. By removing the constraint on the transfer activity, not only efficiency was achieved, but also new theoretical capacities, which were revealed with the help of a table, were calculated.

Hai and Son (2019) examines the impact of logistics service on the financial performance of firms in the textile industry in Vietnam. As a result of the study, it has been determined that supply logistics, production logistics, support activities and logistics costs are positively related to the financial performance of the companies. In addition, it has been concluded that the most important factor affecting the financial performance of companies operating in the textile sector is logistics costs.

Kayalı et al., in their studies, first included the domestic literature review on the subject, then briefly explained the logistics costs. In the application part of the study, the results of the survey conducted to the business managers who carry out the logistics within their own organization or who receive support from the logistics companies in this regard are explained. In conclusion, evaluations were made regarding the results of the survey study and some suggestions were presented to the enterprises in order to reduce the logistics costs.

Banomyong et al. (2021) develop an approach to calculate national logistics cost per gross domestic product in the context of Thailand and demonstrates its veracity and validity using an action research methodology with key stakeholders. The approach uses readily available macro-level data combined with survey data. The calculation method has gradually improved in terms of accuracy and efficiency to reflect Thailand's logistics context. The proposed approach adds to the national logistics cost debate and can inform academics, managers and policy makers as they develop their own NLC/GDP to evaluate their logistics development activities not only in Thailand but also in other countries.

İrak ve Şen (2021) examined how companies affect their performance and export performance in both the domestic and foreign markets when they manage their logistics performance and logistics costs effectively. According to the results of the road analysis made in the study; It has been found that logistics performance accounts for approximately 30 percent of the change in non-financial performance, 5.5 percent of the change in logistics performance on financial performance, 7.3 percent of the change in logistics performance on export performance, and logistics costs about 10 percent of the change in logistics performance.

3. CONCEPT OF LOGISTICS AND LOGISTICS ACTIVITIES

The concept of logistics is of Greek origin and derives from the word "logistikos", which means calculation, book science, and skill in the account. It was first recognized in 1840 by the French Academy as "logistique", which means that it combines and coordinates modes of transport. Logistics, which has found more widespread use as a military term, can be defined as planning, organizing, carrying out transportation and storage operations, running this process at an efficient and optimal level in order to help increase the general welfare level of the society in the long term (Çancı ve Erdal, 2003: 86).

The word logistics was first used in 1905 with the word "army". During World War II, the armies started to use the new forms of logistics to analyze their systems to ensure that the materials they needed were at the desired location (Baki, 2004: 8).

It is possible to come across many definitions in the literature regarding the concept of logistics. Some of them are listed below.

According to Christopher (1998), it is defined as planning and control of all activities that deliver product or service at the lowest cost and highest quality level in logistics (Christopher, 1998: 13). According to another definition made by the Istanbul Chamber of Commerce (İTO), logistics, the raw materials, materials, stocks in the process, the final products and information that have completed the production process, from the origin point to the final consumption point, can be effectively and minimized. It is defined as the planning, execution and control process for delivering to the desired place, in the desired amount, at the desired time, at the desired time (İTO, 2006).

Logistics according to the current Turkish dictionary of the Turkish Language Society (TDK); it is expressed as the effective and efficient planning and implementation of the transportation of all kinds of products, services and information flows from the point of departure to the destination point to meet the needs of individuals (TDK, 2018). Logistics Association (LODER) defines logistics as being undertaken by several logistics companies specialized in their supply chain (at least three different activities (eg storage, transportation and stock management) consecutively (LODER, 2018). Another definition related to logistics has been made by the International Logistics Association (SOLE) as follows: Logistics, ensuring the efficient use of resources, taking into account the logistic elements, ensuring the effect of resource inputs on the system in a timely manner throughout the entire life cycle of the product. It is the management support area used for the entire life of the product or system created to contain it (SOLE, 2018).

The most accepted definition of logistics today is made by the Council of Supply Chain Professionals (CSCMP). According to this definition; To meet customer needs, the effective and efficient planning, implementation, transportation, storage and control of the movement of service and information flow from the starting point (source) to the end-point (to the end consumer) (CSCMP, 2018)

Logistics; It is a whole of activities carried out in the supply chain, including storage. In other words, it covers the interrelated and coordinated functions that are carried out during the distribution process such as transportation, storage, distribution, and inventory management and provide added value to the product. In this case, it can be said that a process should be managed for logistics (Küçük, 2016: 33). In short, logistics is a group of activities consisting of a wide range of fields and requires the cooperation of the relevant departments (Çancı & Erdal, 2003, 35-37; Şen, 2014: 85-87):

- ✓ *Planning and Marketing Strategy*: The biggest impact of design and marketing on logistics activities is on material requirements and distribution needs, namely “flow management”.
- ✓ *Market Strategy and Product Design*: Determining the market strategy for business is vital. Questions such as “When and how to enter which markets?”, “With which strategies will the products or services be offered to the market?” Should be handled carefully. Care should be taken to ensure that the products that are considered to be “logistic-friendly” are designed by ensuring high cooperation between marketing, research and development, engineering and production departments.
- ✓ *Production Planning*: Production planning is closely related to issues such as quality management, layout, manufacturing program, resource planning, supervision and support of the work in the process.
- ✓ *Material Management*: Material management plays a crucial role in the production of products consisting of hundreds of sub-parts and the inventory status of other materials and equipment used within the enterprise and accordingly, in the healthy operation of purchasing supply systems. The applications developed in the form of Manufacturing Resources Planning (MRP-II) that emerged with Material Requirements Planning (MRP) are among the most important issues in today's business environment and are handled in a broader vision as Business Resource Planning (ERP).
- ✓ *Inventory Management*: Inventory management is seen as a part of material management in manufacturing enterprises. Controlling inventory, maintaining minimum available stock levels, lowering stocking costs, loss and loss management.
- ✓ *Storage and Material Handling*: During the handling and storage of materials, packaging and packaging, safety, protection and cost factors are at the forefront. There is a continuous “material movement” both from the supply systems to the business as well as in the in-house and distribution systems.
- ✓ *Distribution*: Distribution activities are in basic interaction with factors such as storage, entry and exit logistics. It is of great importance in establishing the chain between the business and the customers and carrying out just-in-time (JIT) activities. All channel members, such as intermediaries, wholesalers, dealers, retailers, have responsibilities and duties in the delivery of finished products to the buyers.
- ✓ *Storage and Warehouses*: The location, capacity, operation and suitability of distribution centers, Storeages, warehouses and bonded phases, namely stock areas, are gaining more and more importance in logistics activities.
- ✓ *Transport*: Issues such as determining the type of transport, dispatch and operations management, time planning and program preparation are the primary topics of logistics activities.
- ✓ *Insurance*: The items such as transportation vehicle and driver must be protected with insurance, together with the goods that are planned to be transported and stored.
- ✓ *Customs Clearance Services*: An integral part of export-import transactions in international logistics and transportation activities is customs clearance services.
- ✓ *Purchasing*: Sourcing and selection of raw materials, ready-made parts and semi-finished products required by the enterprise among suitable suppliers, negotiation and implementation of the supply partnership program are among the purchasing activities.
- ✓ *Customer Services*: Demand forecasting, service levels, order management, part-service support, after-sales services.
- ✓ *Technical Support*: Providing the system needed to support operational activities.

Logistics focuses on the availability of products and services when they need them, anywhere in the world, twenty-four hours a day, seven days a week, fifty-two weeks a year. Without logistics; It is impossible to succeed in marketing, production and international trade. Logistics competence is of great importance in

developed industrial societies. Consumers expect the products they purchase to be delivered as promised (Karacan & Kaya, 2011: 9).

Enterprises have not been able to realize how important the logistical function is for their contribution to organizational performance for a long time. It is generally systematically linked to activities such as logistics, transportation, warehouse, loading and unloading, packaging, distribution processes and information management (Wen and Gu, 2014: 878; Akandere, 2019: 739).

4. LOGISTICS COST ELEMENTS

Logistics costs are a concept used to express all the costs incurred due to logistics activities and can be defined as the monetary amount of the sacrifices that businesses incur for logistics activities (Tokay et al., 2011: 227). Taking part in the logistics process; The sacrifices incurred for transportation, storage, stock management, handling (loading-unloading), order processing, packaging, purchasing and information management activities are expressed as logistics costs (Ceran and Alagöz, 2007: 157).

One of the strategies for success in today's competitive conditions is cost leadership. For a company to be advantageous over its competitors, a good cost control is required. In this control system, the position in the costs of an enterprise relative to its competitors is measured by the costs collected in the value chain. Cost data has a very important place for businesses with its operational, strategic and financial contents. Many factors have changed the cost structures of businesses and this has led to the need for more advanced cost techniques (Gökçen, 2003: 68).

Logistics costs arise due to many logistics activities and the share of these costs in total operating costs is gradually increasing. The highest cost among the total logistics costs is the costs related to the transportation activities. This makes transport activities important in logistics activities. Because the transportation activities directly affect the total logistics costs and also affect the speed factor in the logistics triangle consisting of speed, quality and cost (Tokay et al., 2011: 228).

Logistics costs should never be considered merely as the costs of the logistics department. These costs occur in marketing, sales and distribution, management, production and supply, more precisely in all function areas of the business.¹⁴ Logistics costs are inversely proportional to sales, and logistics costs decrease as sales increases (Hacırustemoğlu and Şakrak, 2002: 96).

Logistics costs are significant due to the uncertainty of the sector. It can be classified as tangible and intangible costs. Logistics A firm operating in the sector is known and predicted in the sector beforehand. against these costs as it will face significant logistics costs. is in a prepared state. However, due to the variability of the industry or customer demands. uncertain due to its variability and predicted when it will be encountered. There are also unexplainable costs. Against uncertain costs vulnerable logistics companies logistics to keep costs under control and to manage costs. They prefer to cluster in villages (Bezirci and Dündar, 2009:298).

Logistics costs are presented with different indicators such as a share in sales and output, the absolute value of shares and costs in GDP (Rantasila and Ojala, 2012: 9). In the process from production point to consumption point, the ratio of logistics costs within the total costs reflects the absolute value of logistics costs. The share of logistics costs in GDP is often used as an evaluation and comparison criterion for countries. The rate of logistics costs in sales and output is preferred for the measurement of the costs caused by logistics activities in the production and distribution process for businesses (Bayraktutan and Özbilgin, 2015: 97).

In order to analyze logistics costs and use them in some decisions, these costs must first be made easily traceable and properly classified using appropriate accounts. While differentiating expense places and expense types in cost accounts, it will be easier to record the expenses related to logistics activities in sub-accounts expressed in the same codes, to analyze and use logistic expenses in decision making. In terms of logistics, the necessary control over costs, obtaining reliable cost information, creating alternative activities will help ensure optimum efficiency and profitability from the supply chain. Logistics costs may involve more than one main account or may occur at more than one cost center. It is important in terms of being able to analyze and logically analyze all the functional costs incurred in order to track logistic costs below the main accounts, from sub-accounts opened parallel to each other and thus, to more easily examine the logistics costs monitored in parallel accounts, and to fulfill logistics requirements (Şen, 2014: 100).

✓ Process value analysis of logistics activity processes,

- ✓ Determining the cost of the key activity requested by the customer,
- ✓ Cost of logistics activities should be determined precisely and cost management related to the ongoing business process should be improved.

Logistics activities cover a long process, starting with procurement and including distribution and after-sales customer service. Therefore, it is very difficult to determine the costs associated with this process and record it as a separate item as a logistic cost element. For this reason, it is seen in the literature that logistics activities are differentiated as input (supply) logistics, production logistics and output (distribution) logistics (Deran, 2012: 156-163; Ercan, 2018: 89-90).

The ratio of the costs of logistics activities to the total costs is affected by many factors such as the structure of the firms, the sector in which it is located, the stock and transportation policies followed. Nevertheless logistics costs make up the bulk of the costs in the supply chain. However, it has a significant share in the total costs of the enterprise (Muha, 2019: 102).

5. ACCOUNTING METHODS OF LOGISTICS COSTS

Today, the traditional appearance of cost accounting methods is widely used in the logistics industry, the aim is to define the logistics costs that arise in the course. However, if the dynamic alliance of logistics uses traditional cost accounting methods, the entity's cost management can lead to an unreasonable distribution of indirect costs, an uncertain compensation process in the cost accounting process, and poor quality management of costs. Thus, it did not come to account for the costs and reflect the real consumption cost of all aspects, and will also give decision-making information to the wrong decision-makers (Chao, 210: 269).

Traditional accounting systems used by most companies today are based on arbitrary methods of distributing costs shared by multiple contractors, which cannot be directly related to cost contractors. These systems are function-oriented and aggregate costs at a level sufficient to understand the production costs associated with standard products. However, in most cases, the aggregation level of common costs is too high for the cost of services rendered on a customer basis to be accurately determined. In logistics management, one of the main problems is to determine the common costs on the basis of the customer in a realistic way. A natural consequence of these difficulties is the development of cost determination approaches that can collect joint costs for a smaller number of cost contractors (Themido et al., 2000: 1148-1149).

The common point in the literature is to find the most suitable methods for logistics costs accounting. The most popular methods in management and accounting theory are given in Figure 1.

It should be emphasized that the methods mentioned below should be selected according to their relevance to the accounting methodology: Absorption costing, Direct costing and Standard costing are more appropriate methods of logistics costs calculation; Direct product profitability, Activity-based costing and SCOR – as methods of distribution of logistics costs; Target costing and Kaizen costing as methods of logistics process organization. The whole stage of logistics costs accounting is absorbed only in the process-oriented approach. This is the method used for identification and assigning costs to each relevant process (Serpeninova et al., 2019: 49-50).

Figure 1. Methods of Logistic Costs Calculation and Distribution

Title	Opportunities of Usage	Essence	Peculiarities
Methods of Logistics Costs Calculation			
Absorption Costing	Used to compile external financial statement	Cost calculation based on all costs incurred	Costs are not divided into constants and variables, it is difficult to calculate the costs that are directly attributed to a single product or element of the supply chain
Direct Costing	Operational control over volumes of expenses in the short-term period, compilation of internal reporting	When calculating the cost, variable costs are taken into account	It is not possible to apply in the long-term period
Standart Costing	Operational control over the cost of production	Calculation of expenses is carried out on the basis of standards, and management is carried out for deviations of actual costs from normative	Normative calculations are based on the cost norms, effective at the beginning of the month

Methods of Logistics Costs Distribution			
Direct Product Profitability	Cost accounting for products	Detailed determination of the basis for the distribution of costs for logistics operations and the use of fixed assets	Targeted on the specifics of retail trade. It allows taking into account the cost of frozen stocks
Activity-Based Costing	Cost accounting for processes and activities	Calculation of expenses is carried out on the basis of standards, and management is carried out for deviations of actual costs from normative	Normative calculations are based on the cost norms, effective at the beginning of the month
Target Costing	Development and production of new products, access to new markets. Innovative industries, short-term period	Achievement of the target cost at the stage of designing a new product	Search for innovative ways to manage costs, regardless of other important aspects such as product quality and time to sales
Kaizen Costing	Traditional branches of the industry whose products are characterized by a long-term life cycle	Providing the necessary level of cost and finding opportunities to reduce costs to a specific target level in the production phase of a new product	Continuous improvement of logistics activities

Reference: Serpeninova et al. (2018). Logistics costs accounting: challenges for identification in Ukrainian accounting practice.

In the literature and practice, there are numerous approaches to determine logistics costs. These are most often calculated: by activity, by product or service life cycle, by calculation of target costs, calculation of costs based on value chain, calculation of Kaizen costs, etc (Andrejić et al). Some of the following methods of logistics costs distributions are explained in detail below (Visser, 2007: 2-3) .

- ✓ *Activity Based Costing (ABC)* is based on business activities of the company. The essence is to understand that cost drivers initiate activities, and that activities consume resources and cause cost. The organizational-methodological design of this system is based on the selection and analysis of activities.
- ✓ *Target Costing* is a complex management accounting concept which operation includes three basic stages, such as: calculation of costs conditioned by market conditions, calculation of product target costs and calculation of target components of the product.
- ✓ *Kaizen Costing* introduces a new costing calculation technique that contributes reducing the cost of the product and implies, above all, gradual improvement to the product that are being carried out at the manufacturing stage.
- ✓ *Direct Product Profitability*; This method aims to identify all costs associated to product and its flow within distribution channel (Themido et al., 2000).

6. CONCLUSION

Logistics; it maintains and maintains the importance of being a service field of business, which is being carried out before, during production and at the same time after production, and has started to become an important cost item over time. On the other hand, with the logistics activities carried out in the enterprises, businesses can also have a competitive advantage compared to other companies.

Logistics is a key factor in meeting the expectations and demands of consumers and it acts as a bridge between consumers and firms. On the other hand, logistics costs are costs that firms have to endure due to their logistical activities like transportation, warehousing, stock management etc.

The optimum level of logistics costs means that firms work more efficiently and use their capacity effectively. This positively affects the quality of the service provided by the firms. With an effective logistics management, the costs of companies are measured, calculated and compared with their alternatives in the most accurate way. Costs are also positively affected when companies deliver their products undamaged, have the workforce and equipment required for production ready, and are prepared for special or non-routine demands. Lower costs for logistics reduce the cost of delivering products nationally and internationally, thereby stimulating sales, increasing trade, and facilitating entry into new markets.

The subject of this study is logistics activities, the scope of these activities and cost elements. The increase in the ratio of logistics costs within the total production costs prompted the businesses to behave more sensitive

and sensitive in the control and management of these costs and forced them to take some measures in the accounting process. The tracking and control of costs is done with the help of systematic account plans and cost calculations. In terms of logistics, the necessary control over costs, obtaining reliable cost information, creating alternative activities will help ensure optimum efficiency and profitability from the supply chain.

In recent years, the provision of logistics activities from a company other than the enterprise in production enterprises is preferred because it allows focusing on the main activity subjects, reducing costs and customer satisfaction. For this reason, it will be beneficial to apply logistics cost management and logistics cost accounting by all production companies in order to analyze, manage and reduce logistics costs well.

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