The Importance of Logistics Costs for Organizations Applied to Logistics and Supply Chain through Sustainable Management

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Abstract

This article approaches the subject on the importance of logistics costs, logistics and supply chain for organizations. Reports the benefits of sustainable practices throughout the supply chain, to which adds value to the product and to the organization. Generates competitive advantage and market visibility in front of the competition. The goal of research on the topic discussed was the perception of a potential market, to which it has the
opportunity and need for improvement and development within organizations. The development of the work was executed in qualitative bibliographic research through reasons of the relevance of integrated management and logistics costs, with the purpose of reducing costs, minimizing waste and optimization of resources.

**Keywords:** Logistics costs. Costs. Logistics. Supply Chain Management Sustainability.

1. **Introduction**

In face of the current economic scenario, it is necessary for organizations to stay in constant evolution, updated in your field of expertise in technological issues, agility in processes, speed of delivery and provide instant information to the stakeholders. To keep your continuity, before current difficulties, have to draw intelligent methods reduction of logistics costs, maintain quality standards and deliver what the customer wants at the right time. Produce consciously, reducing waste, always in search of new alternatives, that do not result environmental damage, give the correct destination of waste generated within the Organization, and be responsible for the reverse logistics of products and/or packages that generate environmental damage (GOVINDAN; SOLEIMANI; KANNAN, 2015).

Logistics and Supply Chain Management have gained an important role within the organizations, from the procurement of raw materials, until the delivery of the final product to the client. Lambert et al. (1998, p.13) reinforce this view of logistics, sustain that: “If a company provides products to the customer quickly to a low cost, as a result of efficiency in logistics, can win market share advantages over competitors.”

The importance of supply chain management (SCM), that was regarded by the Professional Council of supply chain management (2005), define: [...] “encompasses the planning and management of all activities involved in acquisition the supply, transformation and administration of logistics processes. Important that, also, includes the coordination and collaboration with partners, which can be suppliers, intermediaries, services providers and clients.

In essence the SCM integrates the supply management and demand between companies members.” In the design of Fleury and Lavalle (1995, p.5), “the permanent monitoring of the performance of the logistics processes, makes them more stable. The systematic analysis of indicators, as costs, customer service and product quality, results in greater knowledge the process as a whole, that in your shift allows greater flexibility of operations.” Facing moments of uncertainty, it is necessary to seek smart alternatives, which benefit the Organization, do more with the least amount of resources possible. In a competitive market it is necessary to improve service levels continuously, always in pursuit of customer satisfaction.

A quantity evolution of attention, on the part of organizations, has turned to issues that go beyond the purely economic considerations, reaching a larger range, encompassing political and social concerns, such as consumer protection, pollution management, products quality, social factors, protection of minority groups, according to (BHAT, 1993; RAO; HOLT, 2005).

2. **Logistics**

Logistics has existed since antiquity, but gained importance during the wars used by the military, where it was necessary to plan the best routes for invasion, analyze the cities that would be invaded, the best way to conquer territory, routes with water provision, logistics of supplies and food.

From the changes generated by the economy and the globalized market logistics has become a strategic factor for the organizations and de great competitive importance. The business logistics in Brazil started to matter from the 1990. After the reduction of import taxes, which generated an increase in the volume of imports.
The logistics is the process of planning, implementation and control of the efficient and effective flow of goods, services and of information from the point of origin to the point of consumption in order to meet customers requirements (LUMMUS, VOKURKA, 1999).

Supplementing the definition of the author, not just request at low cost, it is necessary to control, and whenever possible to reduce costs throughout the entire logistics chain, mainly the so-called invisible costs, where usually are masked and are not always displayed with ease (COOPER; LAMBERT; PAGH, 1997).

The integrated logistics is perceived as a set of interconnected activities and processes, whose goal is to optimize resources, minimizing the costs. Within this concept, the optimal solution is the one that better meets service level great to minimum total cost (HEANEY, 2013; COLUSSI et al, 2016).

2.1 Reverse Logistics and Sustainability

Stock (1998, p.20), define reverse logistics in a perspective of business logistics, the term refers to the role of logistics in return of products, source reduction, recycling, materials substitution, material reuse, waste disposal, retirement, repair, and remanufacturing.

Adjusting the definition of logistics from Council of Logistics Management (CLM), the authors define the reverse logistics as:

The process of planning, implementing and controlling the efficient and cost effective flow of raw materials, in-process inventory, finished goods and corresponding information from the consumer endpoint to the point of origin for the purpose of recapturing the value or destine the appropriate disposal. (ROGERS; TIBBEN-LEMBKE, 1999, p.2)

The Reverse Logistics in addition to the importance to the correct destination of the materials, after use, or at the time of disposal, has the possibility of some materials return to supply chain again, as raw material (HAZEN, 2011).

Dyckhoff et al. (2003) propose a vision of material flow that begins with the exploitation of natural resources and continues in the manufacture, use and reuse of products and waste as primary or secondary raw material. Through the final destination, it is observed a reduction of the negative effects to the environment by the cyclic return of products and wastes.

The term reverse logistics usually brings us only to the return of packaging or products after your use to the organization which produced them, but is much further, it is possible to integrate it in a sustainable way, making obsolete products or after your use return the production chain generating financial value. At the same time being turned into raw material, fails to generate waste and reduces damage to the environment and also can generate financial value to operations, cost reduction or even turn into a new business opportunity.

Reverse logistics of post consumption, should plan, operate and control the flow of return of the post consumer products or of its constituent materials, classified, on the basis of your state of life and origin in ‘in conditions of use’ end of life, and industrial waste (HAZEN, 2011).

The reverse logistics must be present in the aftermarket, so it must be planned and supervised return of products flow (KLAUSNER; HENDRICKSON, 2000).

Sustainability and reverse logistics are relevant topics for future generations and for our planet. The world is crying out for immediate resolutions to reduce the greenhouse effect, among the solutions are the reverse logistics, which make reuse much material, in some cases being possible cause the return to be raw material again. Bring smart solutions to the market and organizations will benefit not only for the company, to which it is possible to reduce the cost of labor, raw materials, partnerships, better visibility on the market, but also the role as corporate citizen. A company that cares about the environment, and seeks to reduce the environmental impacts has competitive advantage before your competition (SRIVASTAVA, 2007).
The sustainability tripod, also known as *Triple Bottom Line*, people, planet and profit, whose illustration follows in Figure 1, corresponds to the foundation of the Organization on economic, environmental and social responsibility for ensuring economic sustainability (GUPTA; PALSULE-DESAI, 2011).

![Figure 1: Triple Bottom Line](source: Leite (2002))

The tripod highlights the importance of the link between the three sectors, the organization must produce to generate profit, so thinking and satisfy the human side of sustainable mode. Have sustainable practices within the Organization and throughout the supply chain, generate market opportunities, featured before the competition, greater economic visibility and besides, contributes to the environment, society and the generations future.

Landrum and Edwards (2009, p.4) are based on the concept of *Triple Bottom Line* to explain that a sustainable business is that "which operates under the interest of all current and future stakeholders in a way that ensures the health and survival of the business and their respective economic, environmental and social systems."

For Esty and Winston (2009, p.196) the 3R's (to reduce, reuse and recycle) “is the State of the art environmental management. Show that the best way for organizations to control the pollution generated by its activities is to reduce the use of resources and eliminate the waste."

Still Esty and Winston (2009) preserve the magnification of the 3R's to 5R's, with the integration of redesign and reimagining preserve the magnification of the 3R's to 5R's, with the integration of redesign and reimagining. Strengthen before the organization do the processes of cost reduction, could try to redraw what she does and how does.

For the company to redesign their processes before it is necessary step of reimagining, would be the planning of its activities, with it's possible contribution to the reduction.

Second Pohlen et al.(2009), the primordium of the supply chain and supply chain cost management aims to identify the repetition and overlap of activities that do not add value for the end customer and to perform them in a more efficient environment within the supply, simplify or automate them, or to eliminate, wherever possible.

### 2.2 Logistics Strategy Management and Costs

Some types of benefits that motivate the industries have an environmental strategy, are reported by Seiffert (2005), in the definition: [...] (a) economic incentives, such as reduced use of inputs, fines and
penalties for excessive pollution mitigation or irregularities, increased demand for products that contribute to the reduction of pollution, etc.; and (b) strategic benefits, such as improving the image of the organization on the market, increased productivity, ease of entry to foreign markets, improved relations with government agencies, communities, and groups related to the diddle environment.

In order to facilitate the strategic management of the environment, some companies are incorporating environmental management in *Balanced Scorecard* (BSC), methodology that integrates the objectives and organizational goals for environmental strategy (CAMPOS; SELIG, 2002).

The first article about BSC was published by *Harvard Business Review*, “The Balanced Scorecard – Measures That Drive Performance”, whose understanding is as follows:

The Balanced Scorecard is a tool that integrates the measures derived from the strategic planning without belittling the past performance, under four different perspectives. Thus, this model reflects the mission and strategy of a company into tangible goals and objectives. The measures represent the balance between the various external indicators, related to customers and shareholders, and internal measures of critical business processes, such as innovation, learning and growth (KAPLAN; NORTON, 1992).

As Luzio (2010, p.34) the "correctly chosen strategy and implemented with excellence is the way to develop and consolidate this unique attractiveness on the market, enabling the company to achieve your vision of the future with sustainable growth."

3. The Importance of Supply Chain for Logistics Costs

The supply chain involves all the processes, between the request and the delivery to the customer, including since the registration of the application, purchase of raw materials, inputs, production order, production, inventory, storage and transportation.

The definition of logistics *Council of Logistics Management* (CLM), adapted by the authors, define the reverse logistics as:

The process of planning, implementing and controlling the efficient and cost effective flow of raw materials, in-process inventory, finished goods and corresponding information from the consumer endpoint to the point of origin for the purpose of recapturing the value or allocate the appropriate disposal (ROGERS; TIBBEN-LEMBKE, 1999, p.2)

“The supply chain encompasses all activities related with the flow and processing of goods from the raw material stage (extraction) to the end user, as well as the related flows of information” (BALLOU, 2006, p.356). The supply chain includes all related efforts since the first supplier, until the last (customer from customer).

The sector is growing up, and in times of economic crisis, to which several countries face currently, competent and specialized professionals in the area make the big difference, being able to generate value to the Organization through sustainable practices cost reduction programs throughout the chain, producing the necessary with the least possible resources.

Within the organization it is necessary to make an assessment of the process of individual and systemic way, observing the impact it's going to generate in the process as a whole. For example, it is possible to develop a new supplier for the acquisition of raw materials with the purpose of reduction in the purchase price, but it is necessary to increase the volume of purchase to get this discount. As a result generates an increase of stock, and increased financial outlay. You must assess whether the inventory cost is justified, if it really is compensatory.

The purchasing sector has an extremely important role within the chain, having as the planning and procurement of supplies, raw materials, machinery and equipment, services, among others. The buyer must currently have multiple qualifications, not just acquire products and services at the lowest price, but it is necessary to acquire forming partnerships that generate benefits for both parties, within
the guidelines established by the organization and can be aligned to the strategic planning (BASSANI, et al, 2016).

The purchasing manager has a fundamental role within the organization, because it is necessary not only to buy, but to manage the chain as a whole. Development of strategic suppliers that add value to the organization and to the product. Shipping costs, storage costs, opportunity costs will make difference in the total cost of acquisition. Partnerships should be beneficial to both parties, organization and supplier for a lasting relationship. It is possible through a relationship of trust and transparency (NORMAN; AVOLLO; LUTHANS, 2010).

Among their responsibilities, are the acquisition, development and qualification of suppliers, contract negotiation, indicators, purchase, and follow up of deliveries, among others.

Currently it is still possible to find companies trading only prices of goods or services, and no product or raw material quality, delivery time or if the supplier delivers within the prescribed period or not. These are factors of paramount importance where should be treated with priority, always according to the policy of the organization to provide the least possible, delivering stock to the end customer within the promised time frame.

Decisions related to the selection of points of loading of the supplier, the amount of purchases, the coordination of supply flows and the selection of the shape of goods and transport methods are some of the most important decisions that affect the costs logistics. (BALLOU, 2006, p. 356)

The term Green Supply Chain Management has gained importance within the supply chain, due to the scarcity of natural resources, environmental pollution, cost reduction, environmental management, increased greenhouse effect, natural and environmental disasters.

Singh; Jain and Sharma (2014) emphasize that Green Supply Chain Management (GSCM) is considered an important part of organizational strategy for companies that want to become environmentally friendly and socially responsible to meet the demands of customers and meet the legal requirements by Governments.

As the conception of Gupta (2011), the main idea of the GSCM (Green Supply Chain Management), constitutes in: [...] minimize environmental impact through a chain that generates value, from raw material to the final product. In this case, the reduction of environmental impacts includes reducing the use of energy, the consumption of natural resources and also includes reducing problems related to pollution. [...] In this case, GSCM is essential to add reverse logistics management activities (add the shrinkage of the use of natural resources, use of sustainable raw materials, make recycling correctly, manage waste and hazardous substances, to integrate all aspects of environmental management.

Another definition of Green Supply Chain Management (GSCM) is brought through the citation of the authors, Bowen et al., (2001), Alvesand Nascimento (2014): [...] includes waste reduction, recycling, vendor development, performance analysis of buyers, to share skills and risks, use clean technology, adaptation of specific laws of the area of expertise of the industry, reuse of materials, energy and water, use raw materials from environmentally correct, flexible production processes uncomplicated with responsibilities for all actors in the chain. The GSCM helps improve performance, capacity demand throughout the supply chain, as well as programs to reduce periodic monitoring, measurement, improvement and cost reduction programs.

3.1 Inventory Management and Storage

There is a huge range to reduce costs, reduce inventory, drives reduction, storage costs, processes time, packaging, layout change, partnerships that bring the Organization gains, consolidation of loads, use of technology and information system, which can reduce a bureaucratic and operational part, streamline information and processes bringing benefits and agility in decision-making. A striking factor is organizational culture, which often ends up barring such deployments. The participation and
acceptance on the part of management is very important for deployments and changes where necessary (MARKUS, 2004).

Much is discussed between the have and have-nots stocks, but it is necessary to evaluate on a case-by-case, depends on each situation and objectives of the Organization. The important thing is that you always have a stock organized, with identification of items stored, and stored according to your needs. An efficient inventory management can be a success factor. The cost of excess, according to Lima (1998), is similar to the maintenance cost of each unit in stock, while the cost of the missing is similar to the cost of the sale not executed. Ideally, there should be a balance, maintain a safety stock, so don't miss merchandise, coordinated sales, production planning and purchasing.

Each type of activity requires different care, whether in physical space, storage processes or specific care, like very short shelf life of products within the food area, for example, or validity of lots within the chemistry area. The expiration date of the applicant's products, in all areas and in many organizations, so the importance of competent and committed professionals. "To become effective management, there is need for comprehensiveness of information involving the shopping function, monitoring, storage management, planning, production control and management of physical distribution" (DE MOURA, 2004, p.2). In the Figure 2 presents the Role of the Inventory Manager.

**Figure 2: Role of the Inventory Manager**

![Diagram of Inventory Manager](source)

The inventory manager must have a general knowledge of the needs of the company, to focus on the target and draw your trajectory and duration.

### 4.0 Costs

Costs represent the expending relating to goods or services used in the production of other goods or services. Are related to goods or services produced by the Organization. As examples of costs, may be cited spending on raw materials, packaging, industrial labor, rent, and insurance of manufacturing facilities, etc. (BRUNI; FAMA, 2011, p. 23; BISHOP; DEZOORT; HERMANSON, 2017).

A cost system has the mission to control, assist in decision-making, and allows the simulation of various scenarios. One of the tools used in the management of costs is the curve of activity-based costing (ABC). Its origin was in the United States of America, in 1984, with a vision of costs oriented management needs.

The benefit that the ABC can provide to the Manager, in the conception of the Institute of Management Accountants-IMA (1992), is the ability to manage the trade-offs of costs when business operations, such as the trade-offs of shipping cost, when versus the cost of maintenance of the inventory. The benefits of deploying the ABC Curve can be:

- a) Disposal consideration about the cost drivers of the logistics process;
- b) Identify potential changes to make the cost more efficiently;
- c) Determine the profitability of the customer;
d) Increase the use of resources;
e) Provide an assessment of development related activities;
f) Have a basis for a program of continuous improvement (Kaizen);
g) Provide data of favouring the ruling;
h) Improve the profitability per customer.

As the Institute of Management Accountants-IMA (1992), the steps to be followed in the development of a model ABC, are illustrated in the Figure 3.

**Figure 3: Stages of ABC cost model**

![Stages of ABC cost model](image)


Description of the stages of ABC cost model:

- a) Check which processes/activities or existing sub activities (mapping);
- b) analyzing the characteristics and specificities of these processes/activities or tasks, as well as their physical and information flows;
- c) identify the resources consumed (cost) in each of the processes/activities or sub activities, based on manager accounting information;
- d) identify, minimize or eliminate inefficiencies, rework, scrap, badly scaled etc.;
- e) set the resource guidelines of such costs to allocate them to the processes/activities or sub activities;
- f) define costing objectives, family of products, stock keeping unit, customers, customer segments, distribution channels, regions etc.; and
- g) set the drivers to activities of such costs to allocate them to the objects.

Some drawbacks have been identified in the implementation of ABC cost model, and for Pirttila and Hautaniemi (1995), one of the biggest problems in the application, are the measurement of the waste and the costs of idle capacity, which are often difficult to be monitored in the processes. Ness and Cucuzza (2000) comment that the ABC analysis can require hundreds of analyses for information on each activity, in addition to using more cost drivers, the other methods of appropriation of overhead costs among products, processes, channels of distribution, customers and markets.

### 4.1 Logistics Costs

The logistics costs are the costs to plan implement and control the whole incoming inventory, inbound and outbound, from the point of origin to point of consumption, expressed by RAFeLE (2004).

Costs are essential elements considered in the competitive strategies of a company. Sink and Tutle (1989, p. 67) claim that "in a few lines of products or services, the cost is the main determinant of
competitive success and competitiveness will continue to force a major concern with costs in all business processes and segments of the economy”.

When it approaches the subject, costs usually are treated on an individual basis (cost of transport, storage costs, packaging costs, inventory cost, cost of stock) and so on, failing to integrate logistics processes. For the cost of a process or product is justified, it is necessary that the reduction to influence positively on Logistics Total Cost, if there is not a positive influence or total logistics cost increase, the reduction is not justified.

Total logistic cost concept, as Lambert et al. (1998), supports the analysis of the costs of all logistical processes, collaborating with Manager in decision making.

The concept of total cost is part of the integrated logistics, based on the relationship of production costs, supply and distribution. Total logistics cost assessment involves the reduction of transportation costs, storage and movement of products, packaging, inventory maintenance and information technology (COPACINO, 1997).

At the time the company has qualified professionals with a systemic view, you can view the so-called invisible costs, those that are not normally perceived in the rush of everyday life. These costs are masked during the logistics chain, are in production processes, machinery, administrative processes, storage, among others.

The Organization must have a well-defined strategic plan to facilitate decision-making, based on objectives and goals. An organization with a control and monitoring of costs, has a higher probability on your continuity and generates opportunity towards your competition.

4.2 Case Transport Company Located in the Serra Gaúcha Region

The modes of load transport are: road, rail, waterways, pipeline and air. Each of them presents distinct operating characteristics, which makes them more suitable for certain types of products and operations.

Wanke (2010) indicates that transport decisions affect significantly the relationship between fixed and variable costs in the transportation of load, which would be a determining factor in the formulation of strategies for companies who hire and service of transport.

The quality of the service offered by transport modes, can be evaluated through five main dimensions: average delivery time (speed) variability of time delivery (consistency), qualification, availability and frequency(COYLE; BARDI; NOVACK, 1994; BOWERSOX; CLOSS, 1996).

In a transport company located in the Serra Gaúcha Region, was made a project for the acquisition of a semi-trailer with axles separated, thus creating the possibility to carry more weight. Your identity will be preserved, by request of the organization.

The need arose to pursue a new market trend, otherwise the company would process margin and lose market share, which was won with great difficulty, according to responsible person for logistics costs. According to the respondent, "today it is very difficult to conquer customers and keep them".

The objective was to increase the load capacity, reducing costs and therefore increased profits. The previous capacity was 31 and passed to 36.5%, which generated an increase in turnover of approximately 17.75% per charge and may reach 20%, depending on the opportunity. The previous trailer was sold, and the current if pay around two years approximately.

4.3 Case Reduction of Logistics COSTS in an Industry of the Furniture Sector of Serra Gaúcha

"Efficient logistics requires adding benefits to the company, in terms of cost reduction and better services for customers, these factors that turn into competitive advantages" (DE MOURA; CASSIA E.,2004, p.181)

Companies spend a lot of time in search of alternatives to differentiate their product offerings in relation to the competition. When the Administration recognizes that the logistics/CS (supply chain) affects a significant portion of the company's costs and that the result of the decisions taken with regard
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To supply chain processes provides different levels of service to the customer, reaches a condition to penetrate effectively into new markets, to increase your market share and increase profits (BALLOU, 2006, p. 36).

In a company located in the Serra Gaúcha, State of Rio Grande do Sul, Brazil developed a work of reducing costs in the year 2017. Your identity will not be disclosed for confidentiality of information. The survey was conducted with the supervisor of the logistics sector, via questionnaire.

The need was given on behalf of a big contract for the sale of seats for a single customer, in northeastern Brazil, through it saw the need to optimize the value of freight for the closing of the deal. Through this opportunity, was analyzed the project, and made the readjustment of the product scope (chairs) inside the box, lowering your occupation within the packaging size and, consequently, reducing the size of the package. Previously the product was shipped, and later went on to be sent semi disassembled. The product is sent via carrier, direct to the customer, and the company offers an assembler, that goes to the place, which makes the completion of the assembly process.

The previous cubing was 0,55 m$^3$, after modification of the package went on to 0,28 m$^3$. The organization obtained a reduction of logistics costs, around approximately R $50,000.00 in the year 2017, based on sales volume. The reduced costs in packing, was not disclosed.

The initial focus was just to reduce costs, for which the price was competitive factor before the competition, but it is of great environmental importance. Analyzing by the factor of sustainability, the new packaging has less bulk, with it generates less waste.

The logistics sector makes an assessment for each project, analyzing the logistics costs, including freight costs, raw materials, packaging, production, storage, among others.

The Organization has an environmental management system, where it has several certifications including, Forestry Stewardship Council certification, which guarantees that the wood used in the manufacturing of a product comes from certified forests according to strict social, environmental and economic criterion. Its physical structure is suitable for the use of natural resources effectively.

5. Final Considerations

Through the development of the article, it is noticeable the visualization of existing opportunities, when we discuss the theme about the importance of logistics costs for organizations applied to logistics and supply chain through sustainable management. Subject of vital relevance for organizations. Knowledge and systemic view on supply chain management, logistics, logistics costs, sustainability and related activities, have to be constantly applied and reminded, in a constant search for innovation, cost reductions and process improvements to ensure sustainable growth and survival.

Supply chain management, is responsible for the management and planning of all related processes within the chain, ranging from the purchase of materials, logistics, until the delivery of the product to the end customer. Has an important role within the Organization, which has ceased to be an operational sector, and currently is a strategic sector. Able to bring solutions that add value to the processes, products, maximizing resources and reducing costs. In the mid' 80, due to the impacts generated to the environment, the term Green Supply Chain Management, which is managed through sustainable practices within the entire chain, including the management of suppliers.

Logistics is responsible for the movement of materials, including inventory management, transport and storage. Your goal is to deliver the right product, at the right time, in order to meet the needs of customers. Among the terms of the definition of logistics, integrated logistics is a recent term within the logistics, which is managing the set of integrated tasks between the activities and processes within the logistics, responsible for movement within the supplies and sharing information.

The logistics costs include the costs of acquisition, handling, storage and transport, inside the concept of integrated logistics. Your control and monitoring benefit the Organization, such as the possibility of cost reduction, waste reduction and optimization of resources, with the purpose to increase the results.
Reverse logistics and sustainability are factors that bring visibility to the Organization, and market opportunities face of the competition. The companies of the future will be those that will produce consciously, that respect the environment to which they are inserted, with sustainable practices that reduce pollution and the impact on the environment. As a result of the research, the knowledge on the proper importance of logistics costs, within the logistics and supply chain, with the use of sustainable practices. It has been demonstrated through the cases cited, the relevance of the logistic costs for organizations, with the purpose of reducing costs, showing through the results obtained.

Through the application and development of the control and monitoring of costs, by using tools and indicators, it is possible to perform critical analysis and outlining strategies to achieve the goals of the organization. Future in-depth research are suggested in the subject, with statistics of processes to be studied.

Natural resources are increasingly scarce, is necessary if organizations reinvent, think of what will be the future who wish to have, and which is the world we want to leave to his successors. With that, wonders, is that companies are prepared to produce with sustainability?

References


