

Factors affecting the procurement efficiency of companies, highlighting the role of company size

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Abstract

Our study focuses on the purchasing function of the company, more precisely on the factors influencing its efficiency in connection with the size of the company. We examined the issue in the Hungarian automotive industry, more precisely among companies manufacturing glass materials for car windows. In the literature review, we present the concept of procurement, its place, purpose, and tasks in the corporate system, extended with the historical development of procurement. We also talk about the influential role of firm size. In our empirical research we conducted exploratory in-depth expert interviews with five representatives of the chosen industry. Based on our research results, surveyed companies, regardless of their size, recognize the importance of procurement and its influential role on company's performance and profit, however, the application of factors that improve procurement efficiency differs based on firm size. This may be due to the fact that firm size limits opportunities, but also to the fact that in many cases it does not justify the use of more sophisticated techniques.

Keywords: Procurement, Firm size, Efficiency, Automobile Industry

1. Introduction

By now, efficiency has become a fundamental criterion of maintaining competitiveness and can be identified across all domains of corporate activities, including procurement. Procurement is often placed in a neglected role in the corporate hierarchical structure however, it should not be forgotten that this function serves a key role in corporate operations by providing the necessary resources for operations at the right times, quality, and quantity. This is how we have specified the focus of our research, which examines the role of the efficiency of sourcing in the local automobile industry, more specifically, in the context of companies working with glass materials for car windows, with special emphasis being placed on company size as an influencing factor. Accordingly, we have formed our research question as such: *“What similarities and differences can be observed regarding the efficiency of procurement among differently sized companies dealing with glass materials for automobile windows?”*

Our research builds on qualitative methodologies based on interviews with expert employees and company owners. We analysed the results along the lines of a pre-existing theoretical model (VÖRÖSMARTY, 2002) which we slightly modified before conducting the analysis.

2. Literature review

2.1. The definition, place, and role of procurement

As with many other corporate functions, several definitions of procurement can be found in academic literature. We can find approaches which define all activities that lead to expenditures and aim at acquiring resources – with the exception of expenditures related to wages and taxes – as procurement (VÖRÖSMARTY, 2002). Another definition treats procurement as a way of managing external resources of a corporation in an efficient way (VAN WEELE, 2009), while a different approach puts the emphasis on outlining the actual activities and the organisational units involved (MONCZKA ET AL., 2009). Although to this day, procurement has no universally accepted definition, it is a common point in the academic literature dealing with procurement, that they research the efficiency of processes pointing inward.

Within the context of our research, it is important to note, that the definition of procurement has developed at a different pace in different countries, adapting to current economic systems (TÁTRAI – VÖRÖSMARTY, 2016). In the case of Hungary, this means that the development of sourcing has only truly started to take shape after the wave of privatization following the regime change, which involved the transition from a deficit economy to a market economy. At first, minimal attention had been paid to procurement, with its role limited to complying with the 6M principles of logistics, that is, to provide the necessary resources and products for the enterprise at the right place, time, quantity, and price (SIPOS, 2018). Fortunately, by now, a more holistic approach has been adopted, which recognizes procurement as being capable of serving corporate interest not only internally, but externally as well (VÖRÖSMARTY, 2012). If we wish to position procurement more accurately within a corporate environment, first, it is important to become more familiar with the concept of supply chains, of which procurement is a prime component (SZEDEDI, 2017). According to the Supply Chain Council (1997) “[s]upply chains involve all activities which are connected to the production and delivery of the product, from the supplier of the supplier, all the way to the end user.” It is clear that this definition is quite exhaustive, and the fact that procurement appears as one out of the four main pillars of supply chains – alongside planning, production, and service, as well as logistics – further elaborates the significance of procurement. Corporations have also begun to further prioritize conscious supply-chain management, which can be attributed mainly to globalising sourcing networks, the increase of market competition in terms of time and quality, as well as the decrease of the availability of resources. This means that there is a large emphasis being

placed on guaranteeing the efficiency of processes pointing inward and outward (MENTZER ET AL., 2001), which results in the performance of the supplier being integrated into the performance of the corporation (VÖRÖSMARTY, 2004).

If we wish to define procurement more narrowly, along its activities, we can find two main approaches. On the one hand, there exist approaches which subordinate procurement to production, with its responsibilities being thought of as mainly guaranteeing constant provision of resources, such as materials, semi-finished or finished products, information, or even energy (SZEGEDI – PREZENSZKI, 2008; KOCH, 2018). On the other hand, some believe that beyond guaranteeing the safety of supply, it is the responsibility of procurement to reduce spending and to improve quality on a corporate level, to observe the market and the competitors, tasks, which at the end of the day support corporate efficiency, innovation as well as having an influence of corporate image (VÖRÖSMARTY, 2006). The latter approach emphasizes the strategic role of procurement.

The strategic approach of procurement primarily builds on the dependant relationship of the buyer and the supplier, which can significantly influence the competitive position and future results of the company (SPEKMAN, 1985). This means that today, corporations do not only compete regarding prices, quality and innovative capabilities are also present, the improvement of which becomes a necessary requirement of survival (MORRISSEY – PITTAWAY, 2004). Exactly what strategic procurement means can best be described as an approach to management and other corporate functions. This means, therefore, that a company's procurement activity can be considered strategic if the procurement organization itself, if it exists at all, becomes an active influencer of improving competitiveness (SPEKMAN, 1985). CARR and PEARSON (1999) describe this approach as a set of processes for planning, evaluating, implementing, and controlling strategic, tactical, and operational procurement processes.

2.2. Special purchasing characteristics resulting from the differences in firm size

We have shown above the definition, place and role of procurement in the corporate operations in general. In this chapter, the focus shifts to the potential influencing factors of firm size. Larger companies typically pay significant attention to the continuous improvement of their procurement, which they do in the following ways (NAGY, 2013):

- Reorganization of the procurement process, involvement of special procurement-related competence, and employment of specialists
- More efficient information management, construction of procurement IT infrastructure
- Building strategic supplier relationships and well-defined supplier management system
- Improving the efficiency of administrative processes, managing documentation system

According to KÁLMÁN (2007), this can be supplemented by the fact that larger companies usually have a well-prepared system of criteria (price, quality, quantity, time), which they apply uniformly when selecting suppliers. Price is typically an over-emphasised focus of negotiations, as large companies have a bargaining position that allows them to do so, and in their case, even a small unit price reduction can mean significant savings on the total purchase (SZÖRÖS – KRESALEK, 2013). This bargaining position stems not only from purchasing power, but also from the fact that these types of companies are more aware of market opportunities and the product and service being procured, thus being able to adapt more effectively to changes (PORTER, 2006).

Small and medium-sized enterprises (SMEs), on the other hand, are not too aware of the ways procurement can help to improve corporate efficiency (QUAYLE, 2002). In their case, the establishment of an independent procurement organization typically depends on the level of sales revenue and the cost approach of managers (VÖRÖSMARTY, 2012). In summary, this means that SMEs are much less likely to have a strategic procurement approach.

There are, of course, several reasons for this finding, all of which are related to firm size (either indirectly or directly). SMEs typically purchase in smaller volumes, and they also have less information about the market, so their bargaining position is also weaker (PRESSEY ET AL., 2009). In addition, SMEs often lack purchasing competence, so it is often the case that the supplier is selected not based on the structured set of criteria presented earlier but based on emotions. This also stems from the fact that security of supply is much more important to them, as the loss of a good supplier due to a weak bargaining position can even lead to the failure of the firm (VÖRÖSMARTY, 2012). It also means that SMEs place focus less on the usage of supplier evaluation and management tools than larger ones (MORAUSZKI ET AL., 2018). Of course, based on other studies, the question deservedly arises as to whether an SME needs to fully adopt the strategic procurement approach at all (RAMSAY, 2001; QUAYLE, 2003; ZHENG ET AL., 2007), but it is not up to our study to decide this.

2.3. Factors of procurement efficiency

Our paper’s empirical study is based upon a modified version of the theoretical model elaborated by VÖRÖSMARTY (2002) (Table 1).

Table 1.
Factors of procurement efficiency

First factor: Operational objectives		
Cost reduction	Quality improvement	Choosing the right suppliers
Second factor: Relationship with the suppliers		
Long-term relationships with a narrow group of suppliers	Evaluating and motivating suppliers	Relationship management
Third factor: Conscious management procurement		
Procurement competence and employing professionals	Securing the informational and IT system of procurement	Relationship management
Coordination inside the firm		Protecting the environment

Source: own elaboration based on VÖRÖSMARTY (2002)

Compared to the original model, the present paper’s analytical framework differs in a way the emphasis on corporate information processes has been abandoned, while the second factor has been supplemented with the *concept of evaluating and motivating suppliers* has been used instead of only *qualifying suppliers*, as it is a broader concept that includes qualification, request for quotation and auditing as well (TÁTRAI – VÖRÖSMARTY, 2016).

The *first factor* includes the operational factors that are also considered by companies that do not manage procurement on a strategic level (VÖRÖSMARTY, 2002). Thus, for example, according to BAJER et al. (2008), purchasing efficiency has a direct impact on a company’s financial performance, which is closely related to cost reduction, which the purchaser can do effectively through proper cost analysis (VÖRÖSMARTY, 2006). The first factor also includes quality improvement, which is now a basic requirement (CHIKÁN - DEMETER, 1999), as the purchased products can eventually be incorporated into the final product, thus influencing the perceived quality of consumers (PONCE - PRIDA, 2006). In this case, a basic expectation can be formulated for the company, namely, to reduce costs while increasing quality, but at least keeping it at the same level (GOPALAKRISHNAN, 1990). Finally, the right suppliers are included in the first factor as a basic procurement factor. Here we would refer to the 6M concept of logistics, the provision of which is also the task of procurement by selecting suitable suppliers (MANDAL – DESCHMUKH, 1994). In addition to price, various other quality factors already appear here, such as long-term commitment (MORAUSZKI ET AL., 2018).

The *second factor* includes those elements that are the in the focus of firms that place a strong emphasis on suppliers (VÖRÖSMARTY, 2002). Thus, for example, in contrast to the previous

ones, long-term commitment to a few partners becomes important for such companies, as this allows the company to achieve significant cost-effectiveness in procurement (MONCZKA et al., 1995). This efficiency is appearing in both the discounts from long-term commitment and the savings from improved control and coordination (HAN et al., 1993). And this immediately leads us to the next element, which is motivating and evaluating suppliers. This is necessary primarily because despite the existence of general market conditions, everyone in the market follows their own interests and not their entire network, so individual purchasers must deal with this (NARAYAMAN – RAMAN, 2004). Here, the literature distinguishes a total of two different incentives by which purchasers can control individual suppliers, namely competitive and cooperative incentives (TERPEND – KRAUSE, 2015). Which one is used depends largely on the relative market position of the purchasing company and the nature of the subject of the purchase. Finally, the relationship management element, which is more in the case of companies with a strategic approach, should be mentioned as a part of the second factor. This may already mean a kind of awareness on the side of the purchasing company that it manages its various supplier relationships based on the importance of procurement and the risk of procurement (TÁTRAI – VÖRÖSMARTY, 2016).

The *third factor* includes factors that are used only by companies that truly manage procurement at a strategic level (VÖRÖSMARTY, 2002). Based on these, they try to improve procurement efficiency instead of reducing overall costs by training and hiring procurement professionals (VÖRÖSMARTY, 2006), and recognize that the provision of IT infrastructure is at least as important as market knowledge (VÖRÖSMARTY, 2002), and are willing to develop their own methods, such as the introduction of different approaches of analysis (VÖRÖSMARTY, 2006). In addition to these, factors such as the integration of procurement within the company (TAY – TAY, 2007) and the support of environmental protection through procurement also appear (TÁTRAI – VÖRÖSMARTY, 2016).

3. Methodology

In our research we are looking for the answer to the following question: *“What similarities and differences can be observed regarding the efficiency of procurement among differently sized companies dealing with glass materials for automobile windows?”*

The topic and the question are exploratory in nature, so we considered the use of qualitative research tools to be justified, which are typically based on a small sample and serve to understand the underlying causal factors (MALHOTRA, 2017). From these, we also chose the in-depth expert interview, the essence of which is that a qualified interviewer explores the totality of motivations, experiences, behaviours, and feelings related to the topic only by systematically interviewing them and can finally analyse the results. Of course, this tool, like any other qualitative tool, also has disadvantages, such as the lack of representativeness and generalizability caused by the small sample, and the subjectivity of the interviewer (GYULAVÁRI ET AL., 2014), however, we found that this method is suitable for our topic.

A total of five different interviewees were included in our sample using the snowball method, who are the same by industry but different by position and firm size. Thus, a total of 3 micro-enterprise executives, one small enterprise executive and one large company procurement expert from the best-known car glass companies in Hungary were included in the sample.

4. Results

4.1. The strategic role of procurement and its impact on the performance and profit of the firm

From the interviews, we learned that all surveyed companies agree that procurement, regardless of company size, plays a key role in improving competitiveness, so great emphasis should be

placed on it. However, this was less reflected in the more covert questions. For instance, when asked "*what comes to mind about procurement?*", the micro-enterprises unanimously said the elements of *price, quality, and delivery time*, while the representatives of the larger companies already mentioned *creativity, communication, and experience*. However, all respondents were aware that the performance of suppliers is built into the final performance of their own firm, which is why it is necessary to properly manage procurement. An interesting example is that a representative of one of the micro-enterprises said that there was an inverse dependence in their case and that, for example, they adapt to their own supplier based on the characteristics of the industry and their own market size, but their supplier then teaches them.

Overall, strategic management of procurement is only partially visible for surveyed *micro-enterprises*, also for purposes such as improving competitiveness, increasing customer value, or even improving performance. In contrast, for the two larger companies (the largest in terms of relative position at the market level), this approach is fully reflected in the adoption of innovation, the continuous control of procurement, and the application of expertise.

In addition to all this, we also examined the influence of procurement on the performance of the whole company, and on its profit. Here, all respondents unanimously acknowledged that procurement clearly has an impact on performance and profit. Here, for example, factors were mentioned that indicated dependence on suppliers, which larger companies wanted to reduce by employing procurement experts.

4.2. First factor: Operational objectives

Regarding operational objectives, it can be unanimously stated that interviewed companies, regardless of their size, recognize the importance of choosing the right supplier in terms of cost reduction and quality improvement. (Table 2/1.) In addition, the interviews revealed that the market is characterized by extreme price sensitivity, but the quality standards are also extremely high, so that the right suppliers play a much bigger role in the lives of these firms. Thus, all actors are willing to reward and retain good suppliers at a higher purchase price, as, for example, a damaged product could ultimately mean the loss of their own customers. (Table 2/2.) In addition, the 6M concept of logistics, including price, quality, and delivery time, appeared in four interviews. Interviewees said that their fulfilment of these lies in choosing the right supplier. The interviews thus confirm the findings of the literature stating that the operational factors of procurement efficiency are considered important and managed by all companies, regardless of firm size.

4.3. Second factor: Relationship with the suppliers

The second factor, i.e. the elements of the relationship with suppliers, shows a mixed picture according to the information collected from the interviews. For example, the long-term relationship typically appeared in surveyed micro- and small enterprises. Reasons for this may include, for example, a market position that does not allow suppliers to compete, or, for example, the existence of benefits from a relationship of trust and the cost of switching suppliers and also emotional commitment. (Table 2/3-4.) In terms of firm size, the difference here is how companies later select a long-term supplier. In the case of smaller companies, we have already heard an example in the interviews where a competitive strategy could be applied to some excipients, but this can be considered common in the case of large companies. (Table 2/5.)

Overall, therefore, smaller companies may more likely use long-term relationships and a narrow group of suppliers, but do not make them compete, while large companies follow longer term commitment. It is also important to note that for all surveyed companies, regardless of firm size, the role of trust has emerged, from which they realize different benefits, such as a reduction in administration, simplification of processes, or improved complaint handling. The latter, incidentally, is a specificity of the industry they operate in, as the product itself is extremely

vulnerable, so a complaint about quality is rarely accepted without trust. In the case of one micro-enterprise, this was complemented by the importance of the person of the procurement specialist, which only further strengthens the trust and long-term relationship elements.

The evaluation of suppliers did not prove to be an outstanding factor in the interviews. Subjects were told to use different methods, but not necessarily standardized the process. Larger companies mentioned, for example, that they have a supplier rating sheet that they fill out annually, but they treat this more as a formality. (Table 2/6.) In this respect, it can be said that companies, regardless of their size, do not attribute an efficiency-enhancing role to this element. Interviewed micro-enterprises indicate when there is a problem, as there is constant communication between them and the incentives to cooperate are strong. Larger companies often do this by relying on competitive incentives.

In terms of relationship management, we found no indication to a connection between firm size and they ways how relationship management works. The firms involved in the research have a close and long-standing relationship with their strategic product suppliers, which they would be reluctant to break, not least because there are few partners in the market. It should be emphasized, however, that managing the relationship at a strategic level is more typical of the two larger companies, as it is important to them and we are speaking about standard products, but they can choose from several suppliers, confirming the Kraljic (1983) matrix approach of the literature. If the results are analysed by product specificity, the following can be said:

- *Strategic products*: For all companies, there is a long-term commitment with addition that micro-enterprises are in dependent relationship, while larger companies can already manage the relationship at a strategic level.
- *Influential products*: In the context of firm size, the long-term commitment decreases, and the transaction orientation of the relationships increases with the increase of size.
- *Routine products*: In the context of firm size, the long-term relationship decreases, and the transaction orientation of the relationship increases with the increase of firm size, with the proviso that micro-enterprises are trying to change this.

Table 2.
Illustrative quotes from the sample

1.	"The best price may not be the best product for us, and the best price does not necessarily mean the best quality." (3 rd micro-enterprise)
2.	"There may be costs here, such as losing a customer after their purchase. The bad news spreads much faster than the good news." (1 st micro company)
3.	"I am sure what was two days at our current supplier would be six months for us now with a new one." (3 rd micro-enterprise)
4.	"We received an offer from a new supplier to guarantee a 40% discount on a particular product, for which the current supplier originally promised only 35%. The good relationship allowed us to discuss this and so we ended up getting 40% from them, and thus, we stayed with our current supplier." (1 st micro company)
5.	"Long-term relationships are very beneficial, but that should not be at the expense of sourcing. A company this big can already afford to make them compete." (large enterprise)
6.	"Rule for suppliers to send the evaluation form to suppliers." (large enterprise)
7.	"In an SME employing 10 people, I do not think it is worth paying special attention to this ..." (1 st micro-enterprise)
8.	"Sure, very instructive data can be drawn from systems like SAP, but the size of my company does not require it for very long." (3 rd micro-enterprise)
9.	"It used to look like a Ford Focus, for example, had 1-2 types of glass, which has now grown to 20-25." (small enterprise)
10.	"... the windshield is a pretty special product. This in itself is hazardous waste and there is no company in Hungary that specializes in recycling it." (2 nd micro-enterprise)

Source: own sample

4.4. Third factor: Conscious management procurement

In connection with the third factor, i.e., the tools related to the conscious management of procurement, most of the differences were observed in the context of firm size. For example, the need to involve and build procurement competence has increased with the size of the company, such as employing a specialist who deals specifically with procurement, or possibly

building an independent functional organizational unit (procurement organization). In contrast, in the case of surveyed micro-enterprises, the manager controls and coordinates most of the procurement. (Table 2/7.) However, this does not mean that, in terms of approach, representatives of smaller companies reject the use of a self-employed procurement specialist, but factors such as size or even turnover do not allow them. They expressed to want to overcome this by, for example, executives already delegating minor purchases to a more experienced colleague, so that they can reduce their own workload.

There was also a difference regarding the firm size in terms of providing the information and IT background for procurement. Among micro-enterprises, there was a tendency not to use advanced information and management systems, as due to their size they consider that they are not necessary yet, as their operation without them is transparent enough. (Table 2/8.)

However, this does not mean that managers are unaware of what information could help their work, such as the contact details of suppliers and the names of contacts. The small enterprise already employs some kind of IT solution, but they are not yet as advanced as the system used by the large company. In addition, we would mention that the large company operates as part of an international holding company, so the use of such systems can also be considered a requirement for them.

It should be noted that smaller companies start at an extreme disadvantage in terms of analysing needs, markets, price, and value. For them, the lack of usage of IT systems mentioned earlier, and the acceleration of market changes make it extremely difficult to analyse and thus adapt. This means that they are forced to keep a higher minimum inventory, thus increasing their costs through tied-up capital. The latter problem is exacerbated by the expansion of their customers' product portfolios. (Table 2/9.) This, in turn, increases the role of coordination, which, however, has not been overstated for micro-enterprises due to the size features mentioned earlier. Larger companies typically place more emphasis on coordination, division of tasks, and assignment to the right colleague.

We also examined the role of environmental protection based on the established model. Here, regardless of firm size, all respondents said that they can guarantee at most the environmental friendlier way of delivery processes and procurement of smaller consumables from both the procurement and customer side. The nature of the product does not currently allow them to have a better environmental impact from their efforts. (Table 2/10.) As an intermediate solution, the small enterprise is already trying to open up somewhat in the direction of “green” solutions, but in the large enterprise category this falls back, as there “*quality overwrites everything*” and customers immediately report any minor quality errors.

5. Conclusions and discussion

From the results, we mainly concluded that in all the examined enterprises, the performance of procurement is also integrated into the final performance and profit of the companies, but its strategical management is clear only in larger companies and it decreases in parallel with the company size. The number of factors related to the efficiency of procurement can be related to the size of the company, which also shows a downward trend in direct proportion. The operational goals of procurement appear everywhere, but differences can already be observed in the relationship with suppliers. Here we would like to highlight that long-term relationship and narrow group of suppliers are typical in most cases, but in the case of the large company this is supplemented by the application of a competitive approach. The elements of the third factor can indeed be related to firm size, as previously expected.

However, this cannot be interpreted solely based on firm size, but we must consider the structure of the market and the fact that the number of suppliers is significantly lower than the in average market. Based on all this, we believe that companies need to determine, based on

their size and turnover, which factors are essential for them to increase their purchasing efficiency. It is worth placing more emphasis on operational factors already at the start of the company, as they can already directly affect performance, while other factors may appear as the size of the firm increases.

Our research has certain limitations that stem from both the methodological toolkit and sampling. Thus, as mentioned earlier, the research cannot be considered representative and future research is required, such as repeating the research on a different sample (e.g., another industry or another country).

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