

Risk Management and Security Practice in Customs Supply Chain: Application of Cross ABC Method to the Moroccan Customs

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Abstract : It is widely assumed that the case of Customs Supply Chain is classified as a complex system, due to not only the variety and large number of actors, but also their complex structural links, and the interactions between these actors, that's why this system is subject to various types of Risks. The economic, political and social impacts of those risks are highly detrimental to countries, businesses and the public, for this reason, Risk management in the customs supply chain is becoming a crucial issue to ensure the sustainability, security and safety. The main characteristic of customs risk management approach is determining which goods and means of transport should be examined? To what extend? And where future compliance resources should be directed? The purposes of this article are, firstly to deal with the concept of customs supply chain, secondly present our risk management approach based on Cross Activity Based Costing (ABC) Method as an interactive tool to support decision making in customs risk management. Finally, analysis of case study of Moroccan customs to putting theory into practice and will thus draw together the various elements of a structured and efficient risk management approach.

Keywords : cross ABC method, customs supply chain, risk, risk management

Conference Title : ICESCS 2014 : International Conference on Engineering Supply Chain Systems

Conference Location : Berlin, Germany

Conference Dates : May 22-23, 2014