The effects of reverse logistics on cost control abilities: an insight into manufacturing companies in Malaysia

Yudi Fernando*

Faculty of Industrial Management, Universiti Malaysia Pahang, 26300, Malaysia Email: yudi@ump.edu.my and Management Department, BINUS Online Learning, Bina Nusantara University, 11530, Indonesia Email: yudi.fernando@binus.ac.id *Corresponding author

Shih Sim Tan Sharon

Graduate School of Business, Universiti Sains Malaysia, 11800 Penang, Malaysia Email: sharontss9309@gmail.com

Ika Sari Wahyuni-TD

Department of Accounting, Faculty of Economics, Kampus Limau Manih, Universitas Andalas, 25163 Padang, Indonesia Email: saritjoa@gmail.com

Blanka Tundys

Department of Logistics, Faculty of Management and Economics of Services, University of Szczecin, 71-101 Szczecin, Poland Email: btundys@gmail.com

Abstract: This study aims to examine the effect of reverse logistics on the ability of manufacturing firms to control costs. The data were collected from manufacturing firms registered under the Federation of Malaysia Manufacturers (FMM). A total of 275 manufacturing firms participated in this survey. The