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egún el resumen que antecede al artículo publicado por *Journal of Finance, Accounting and Management*, 15(1), 1-13, January 2024, titulado *Study on the Risks and Countermeasures of the "Logistics + E-commerce" Supply Chain Finance Model* y escrito por Xiangyun Wang & James Ming-Hsun Chiang: “*With the rapid development of economy and the increasing pressure of market competition, the traditional financing model is no longer suitable for the current financial market. The supply chain finance model of "logistics + e-commerce" is becoming one of the mainstream models of international industrial organizations. This model has the characteristics of reasonable interest rate, precise lending, flexible approval, etc. However, due to information asymmetry, imperfect credit security evaluation system and high level of financing risk, this model also has major problems such as idling risk, credit risk and operational risk. This is bound to directly affect the financing strategy decisions of enterprises, and ultimately affect the long-term healthy development of enterprises in the entire supply chain system. In view of this, it is necessary to formulate corresponding solutions to these problems. Specifically, we should continue to make efforts from the three-dimensional strategy of "establishing third-party logistics incentive mechanism", "building a perfect credit supervision system" and "strengthening the introduction of high-quality talents" to prevent the adverse transformation of related risks in the "logistics + e-commerce" supply chain finance model.*” En números precedentes de Contrapartida hemos llamado la atención sobre la importancia de la logística, fundamental para el desempeño empresarial y objeto de la contabilidad administrativa. Como este artículo lo resalta, ella tiene un impacto importante en los resultados financieros. No sirve producir sin vender, ni vender sin entregar a total satisfacción. La logística une estas tres actividades generando o no un alto rendimiento. Ahora que la atención comprende toda la información y no solo la financiera, podrán aparecer muchos datos de gran importancia para el funcionamiento presente de las entidades. No falta razón a los nuevos teóricos en materia de costeo cuando llaman la atención sobre las actividades, el tiempo y el consumo. Sin embargo, muchos pasan por allí sin pensar en términos de la logística. Aunque no parezca, ella es importantísima en las empresas de servicios profesionales. El pensamiento queda sujeto a las exigencias del solicitante. No podemos responder cualquier cosa, de cualquier manera. El estudio de la logística puede parecer asunto de la ingeniería. Pero la información tiene muchísimo que ver con ella. Es momento de recordar a [Ijiri](https://www.jstor.org/stable/pdf/2632058.pdf?refreqid=fastly-default%3Abdbb0c98a5e5b5b8e0745f4ae6808a7b&ab_segments=&origin=&initiator=&acceptTC=1): “*Conventional accounting measures wealth W (assets and liabilities) and accounts for its net change, W(t + 1) - W(t), by means of income A W(t), classified into various revenue and expense items. Proposed "momentum accounting" measures income momentum W= dW/dt (time rate at which income is being earned at a given point in time) and accounts for its net change, W(t + 1) - W(t), by means of impulses A W(t).*” De tiempo atrás sabemos que podemos usar una o cinco partidas.

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