**Creating an understanding of product costs across the entire value chain**

In Arla's "Global Categories & Brands" many brand managers are working with the positioning and sales strategies for Arla's global brands and products.

Focus is much on top line growth (new products, launches, etc.), but there is an increased need for understanding the full cost structure of our products, as sales becomes more and more global.

Currently, we have good transparency of costs in the Scandinavian supply chain - i.e. until the products leave the dairies. But what happens afterwards - before products reach end-consumers - is a bit blurry.

There is a need for transparency and understanding of how logistics, taxes, distribution etc. affect the consumer price in more distant markets. This could either be a model for cost allocation across the entire value chain, or other tools/models/ visualisations that shed light on the problem.

I, Christian Qvirin Lang, will be your thesis advisor. I work as project lead on one of Arla's corporate efficiency programmes called *Design-to-Value (DtV)* , where focus is much on product engineering. One of my aims is to increase the general level of cost consciousness in Arla - so we make the right decisions cost-wise in the entire product lifecycle.

The project we offer you

Based on above-mentioned description you are encouraged to come up with a problem definition that targets the issues in question.

I advise you to be as specific as possible on the suggested theme - hypotheses, theoretical framework, method, expected outcome, and anticipated resources and input needed from Arla.

Please be aware that the outcome should be relevant and applicable for a brand manager in his/her daily work - i.e. it should help him/her make better decisions w.r.t. assortment strategy, product optimisation, distribution strategy, sales strategy etc.

Student qualifications

Multiple theoretical backgrounds could be relevant - finance, supply chain management, logistics, etc.

How can you apply?

To apply for this thesis topic please send a synopsis and your CV to thesis@arlafoods.com no later than November 1 2015 with the subject name “04 CHLPE”. You will be notified whether your synopsis has been chosen by the thesis advisor for cooperation no later than November 13 2015.