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Abstract
Supply Chain generally makes Bullwhip Effect. Therefore, VICS submitted a set strategy of the collaborative planning，forecasting and replenishment in 1998, that expects to promote cooperation and eliminate Bullwhip Effect. CPFR application is not popular in Taiwan, but there are over three hundred using in world. In many cases it was successful to reduced spot goods by 2%~8% and reduced inventory by 10%~40%.

The goal of this research has three: 1.Analysis of four phases in CPFR implementation: “Strategy & Planning”、”Demand & Supply Management”、”Execution” and “Analysis”, individual importance and meaning. 2.Induction of the meaning on the Key Success Factors of four phases in CPFR implementation and the importance of “Technology”、”Organization” and ”Environment”. 3. In future, we suggest reference for the industries, could be efficient to using resources and focusing resources, to create strategic value.

The subject of the research is for having been implemented the CPFR and experts or scholars in Supply Chain Management. To build up a hierarchy has three levels: The first is CPFR implementation of the four phases. The second is TOE dimensions. The third is fifteen of the Key Success Factors. The study is used questionnaires. It amounts to 16 questionnaires, which include nine industries, two counseling unit, one corporation of software in CPFR and four scholars. Then we use the Gray-Analytic Hierarchy Process to analyze data.

The results show that the most importance in CPFR implementation is the fist phase “Strategy & Planning”, then the fourth phase “Analysis”, the third phase ” Execution”, the letter is the second phase “Demand& Supply Management”. On the whole, they pay more attention to exception management and collaboration. In TOE, organizational importance is always the highest, especially organizational culture and top management support. Environment attach to collaboration. Technology attach to benefit and competition for organization.

Five recommendations for industries implementing CPFR in future: 1. Apply for subvention from government. 2. Understand company maturity that can execute the CPFR now and confirm to fill in the resource gap. 3. Choose the content of plans that easy find the effect of the scope and species, avoid executing the plans too long to lose it focus. 4. Execute form top-down, especially involvement level of top managers. 5. Use CPFR to be a tool for collaboration, create the core value of industries, industries must be holding the win-win attitude in cooperation with partners.
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