Contents

Preface ix
Acknowledgments xi
Introduction xiii

Chapter 1 Why is Lean Accounting Important? 1
Chapter 2 Maturity Path to Lean Accounting 13
Chapter 3 Cell Performance Measurements 25
Chapter 4 Financial Benefits of Lean Manufacturing 51
Chapter 5 Eliminating Financial Transactions 77
Chapter 6 Lean Financial Accounting 87
Chapter 7 Managing by Value Stream 95
Chapter 8 Value Stream Performance Measurements 113
Chapter 9 Value Stream Costing 133
Chapter 10 Using the Box Score 147
Chapter 11 Calculating Product Costs—Features and Characteristics 155
Chapter 12 Eliminating More Wasteful Transactions 169
Chapter 13 Sales, Operational, and Financial Planning 181
Chapter 14 Lean Financial Accounting II 215
Chapter 15 The Lean Enterprise 231
Chapter 16 Target Costing 241
Chapter 17 Expanding Value Streams Outside Our Four Walls 271
Chapter 18 The Lean Accounting Diagnostic 283
Chapter 19 Performance Measurement Linkage Chart 291
Chapter 20 Transaction Elimination Maturity Path Table 305
Chapter 21 Value Stream Cost Analysis 315
Chapter 22 Value Stream Mapping 341

Index 347