

Performance Measurement and Reporting in Lean Manufacturing Environment: Integration of Balanced Scorecard and Lean Accounting Box Score

Yusuf KALDIRIM  ^a

^a Milli Eğitim Bakanlığı, İstanbul, Turkey. yusufkaldirim54@hotmail.com

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<p>Keywords: Lean Manufacturing Lean Accounting Lean Accounting Box Score Balanced Scorecard</p> <p>Received 8 October 2019 Revised 29 April 2020 Accepted 4 May 2020</p> <p>Article Classification: Research Article</p>	<p>Purpose – The study aims to develop a framework model to measure performance and report improvements and deficiencies as multidimensional with timely information in lean manufacturing environment accordance with philosophy of lean thinking.</p> <p>Design/methodology/approach – The paper examines research conducted in the area of lean thinking, lean manufacturing, lean accounting, lean accounting box score, balanced scorecard and proposes a performance measurement and reporting model.</p> <p>Findings – It was developed a multidimensional performance measurement and reporting framework model that, takes into account requirements of lean manufacturing and supports lean manufacturing.</p> <p>Discussion – In lean companies, performance measurement methods and reports should reveal gains and deficiencies of lean applications. Proposed model provides to measure performance and reports results based on value streams similtaneously with manufacturing processes. Therefore, the study one of the few studies that contribute to expanding the limited existent body of knowledge of performance measurement and reporting in lean manufacturing environment. Also, model can be used by companies from different industries and as well as non-lean companies or organizations by modifying according to aims and strategies or requirements.</p>

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