

# **The Effect of Lean Manufacturing on Operational and Financial Performance of Manufacturing Firms with an Emphasis on Lean Accounting Practices**

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**Abstract:** The aim of this research was to determine the effect of lean production on operational and financial performance of manufacturing companies: with an emphasis on lean accounting practices. In this regard, after reviewing the literature and research background was chosen conceptual model Fullerton et al (2008) in order to measure the relationship between variables. Hence, the designed questionnaire was used in this study, with slight variations. The study population was 100 manufacturing company in the industrial city of Arak. Since the number of population is limited, given the limited sample size of 100 patients were identified in the sampling formula but since all questionnaires be delivered complete and perfect, so In order to examine, 100 questionnaires were distributed among the people that the number of 100 questionnaires were returned, of which 8 have not used questionnaires and a total of 92 questionnaires were collected healthy and free defects. Data the questionnaires was using structural equation modeling and analysis software Smart PLS. Data analysis showed that the implementation of lean manufacturing strategies has positive influence on simplified strategic accounting, value stream costing and visual performance as well as simplified strategic accounting has positive impact on value stream costing and Value stream costing a significant positive impact on visual performance measurement and operational performance. The impact of visual performance measures on operating performance and operational performance on financial performance is also approved.

**Keywords :** Keywords: Lean manufacturing, simplified accounting and strategic, value stream costing, visual performance measures, operational performance, financial

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