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# Kaizen costing for lean manufacturing: a case study

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## Abstract

In the past decade due to increasing global competition US firms have radically changed their manufacturing practices to improve their competitiveness. In pursuing this goal they have adopted a number of advanced techniques, such as just-in-time, total quality management, lean manufacturing, flexible manufacturing systems, process improvement, and design for manufacturability, to name a few. The objectives of all these programmes have been to reduce cost, improve quality, reduce cycle time, and increase flexibility on the factory floor. Support systems such as finance and cost management, however, have generally not kept pace with the level of corresponding operational changes being implemented. This paper presents a case study of kaizen costing as practised by Boeing Commercial Airplane Company, IRC Division. The purpose of this study is to describe a method used to set kaizen costs which will

provide relevant cost data to support lean production decisions that would be useful to practitioners.

Keywords:

Lean manufacturing

Kaizen costing

Target costing

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