



International Journal of Production Research >

Volume 43, 2005 - [Issue 9](#)

6,552 | 59

Views | CrossRef citations to date | Altmetric | 0

Original Articles

# Kaizen costing for lean manufacturing: a case study

B. Modarress, A. Ansari \* & D. L. Lockwood

Pages 1751-1760 | Received 01 Oct 2004, Published online: 22 Feb 2007

🗨️ Cite this article   🔗 <https://doi.org/10.1080/00207540500034174>

Sample our  
Economics, Finance,  
Business & Industry Journals  
>> **Sign in here** to start your access  
to the latest two volumes for 14 days

📄 Full Article

🖼️ Figures & data

📖 References

🗨️ Citations

📊 Metrics

🖨️ Reprints & Permissions

Read this article

🔗 Share

## 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

### Related Research Data

[Target costing for supply chain management: criteria and selection](#)

Source: Industrial Management & Data Systems

[Purchasing and Supply Management's Participation in the Target Costing Process](#)

Source: Journal of Supply Chain Management

[Cost accounting in small and medium sized Japanese companies: an exploratory study](#)

Source: Accounting and Business Research

[Japanese Cost Management](#)

Source: Unknown Repository

Linking provided by  Scholar Explorer

## Related research

People also read

Recommended articles

Cited by  
59

[A literature review of lean manufacturing](#) >

Shaman Gupta et al.

International Journal of Management Science and Engineering Management

Published online: 27 Aug 2013

[Learning From Less Successful Kaizen Events: A Case Study](#) >

Jennifer A. Farris et al.

Engineering Management Journal

Published online: 20 Apr 2015

Vesna Janjić et al.

Engineering Management Journal

Published online: 8 Oct 2019

View more

## Information for

Authors

R&D professionals

Editors

Librarians

Societies

## Opportunities

Reprints and e-prints

Advertising solutions

Accelerated publication

Corporate access solutions

## Open access

Overview

Open journals

Open Select

Dove Medical Press

F1000Research

## Help and information

Help and contact

Newsroom

All journals

Books

## Keep up to date

Register to receive personalised research and resources by email



Sign me up



Copyright © 2026 Informa UK Limited [Privacy policy](#)

[Cookies](#) [Terms & conditions](#) [Accessibility](#)

Registered in England & Wales No. 01072954  
5 Howick Place | London | SW1P 1WG



Taylor & Francis  
by informa