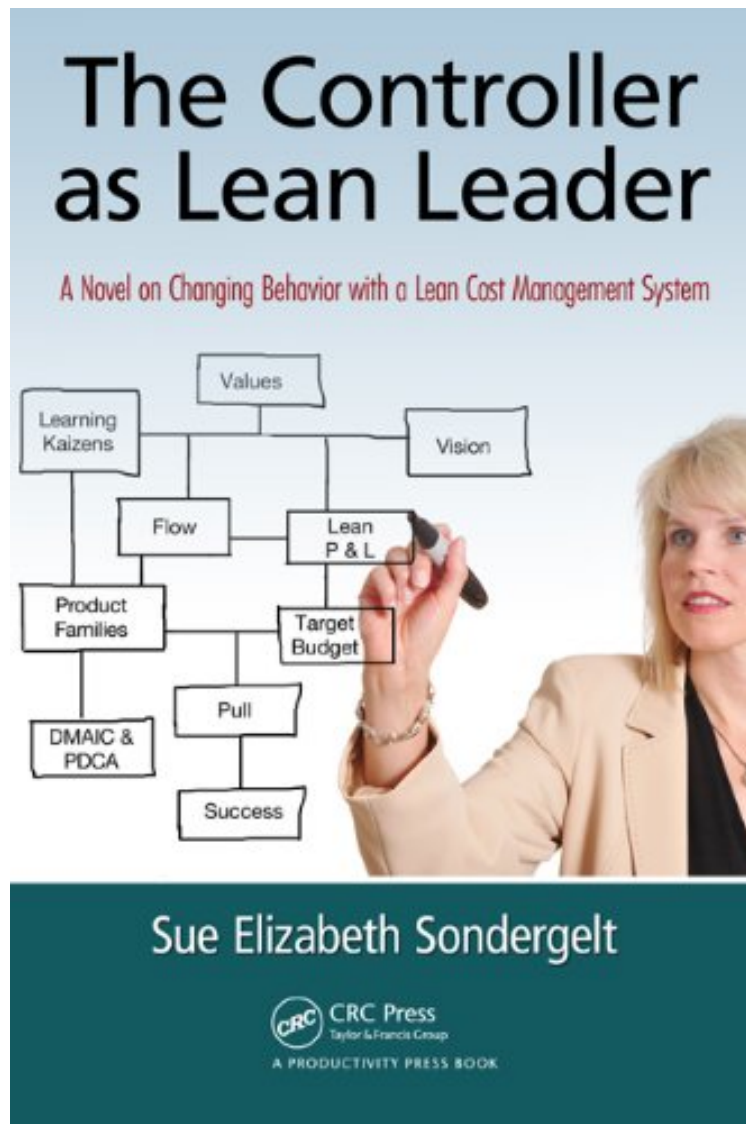


(Online library) The Controller as Lean Leader: A Novel on Changing Behavior with a Lean Cost Management System

The Controller as Lean Leader: A Novel on Changing Behavior with a Lean Cost Management System

Sue Elizabeth Sondergelt

*Download PDF / ePub / DOC / audiobook / ebooks



[Download](#)

[Read Online](#)

#2948969 in eBooks 2012-04-24 2012-04-24 File Name: B007X5E010 | File size: 28.Mb

Sue Elizabeth Sondergelt : The Controller as Lean Leader: A Novel on Changing Behavior with a Lean Cost Management System before purchasing it in order to gage whether or not it would be worth my time, and all praised The Controller as Lean Leader: A Novel on Changing Behavior with a Lean Cost Management System:

1 of 1 people found the following review helpful. Novel but not new By T. Pryor I enjoy business fiction, e.g., Who Moved My Cheese and The Goal, but I did not enjoy or learn much from this book. While I expect Sue knows far more

than me when it comes to Lean and Lean Accounting, the problem is I did not learn what she knows from reading this book.1. Sue does not explain or layout the steps to create the Lean PL for a Product Family in Table 11.1. Us accounting types expect and want step 1, 2 and 3.2. The principles of Lean are intended for both shop floor and office floor staff. I don't believe the Lean PL Sue proposes would be understandable or actionable by financial or non-financial employees.3. Sue lists Lean Metrics in Table 13.1 BUT the Non-Value Added waste of the value stream map is not listed. I believe one of the top 3 reasons most senior management abandon Lean is because value stream maps measure time wasted, not dollars wasted. Money talks, not time. I'm glad I rented this Kindle book instead of buying it.

Traditional accounting systems have become inadequate for today's increasingly competitive global manufacturing environment. They are too complex and too focused on past performance. As manufacturing techniques change and become less labor intensive, accounting methods must also evolve. Regardless of what you call it, Lean accounting is a management accounting system that should be part of every worker's daily activities. The Controller as Lean Leader: A Novel on Changing Behavior with a Lean Cost Management System delineates the differences between cost accounting and cost management. It uses a story format to present a compilation of experiences; some good, some bad, and some humorous. The story follows a fictional manufacturing entity embarking on a Lean change management journey for the second time; having failed at its first attempt at Lean implementation a few years earlier. As the story progresses, readers gain an understanding of what the company will do differently this time around to ensure it doesn't slip backward again as the transformation unfolds. Illustrates the various approaches to Lean implementation Explains Target Costing and describes how to use it to get your budget right the first time around Examines the concept of systems and the importance of defining values in your business Describes what the purpose of a Lean Human Resources (HR) system should be Introduces, with visuals, the little-known importance of the timing of the implementation and integration of the four integral parts of the Lean Cost Management System with the five Lean principles The main character, the Lean Controller, presents her ideas with visuals throughout the book. Discussions between the Lean controller and employees at various levels of the organization illustrate valuable lessons. The many faces of the Lean Controller as expressed through the many examples and stories provide you with the vision and tools to instill the desire to make a difference in workers across your entire organization. While there is no recipe to follow for a Lean change management transformation, the book provides invaluable tips and unveils three new principles to help ensure success in any endeavor.

About the Author Having begun her professional career as a high school mathematics teacher, Sue Elizabeth Sondergelt gained insight into something other than numbers, namely, soft skills and people skills? skills that she learned, upon entering business, most other financial professionals did not have. After going back to school to earn an M.S. in Accountancy and her CMA (Certified Management Accountant), she went to work for The Wiremold Company, a world-class organization and textbook case in Lean and Lean accounting. Then, after 15 years of service in operations and finance in two manufacturing conglomerates, Sue semiretired, and went back to education as an adjunct at two universities, one online and one brick-and-mortar. It was here that she realized that the behavior we see in business today is "learned" behavior, and that it has been learned, both by engineers and by accountants, at our universities. Sue believes Lean accounting will never become a valid, well-utilized, and respected cost management system until we begin to teach it in our accounting texts and curricula, including our MBA programs, at all universities. Since 2007, Sue has been the creator of the innovative new Lean Beans program on Lean accounting, and owner of Lean Beans LLC, an education and consulting group in Lean accounting. She has delivered her highly respected seminar, "Lean Thinking for Accountants Sustaining Corporate Growth," for over three years and in 30 major U.S. cities, to assist CPAs in fulfilling their continuing education requirements in cost management. Today she spends most of her time assisting small manufacturers in their Lean accounting journey. Her new book, The Controller as Lean Leader: A Novel on Changing Behavior with a Lean Cost Management System, brings together the good, the bad, the ugly, and the humorous from all of her experiences. She presents information in a way that will change the way you think. She creates surprising and compelling visuals to change the way you feel about finance in business today. She guides readers through the first three principles of Lean, which are so crucial to the successful implementation of the Lean cost management system. Then she guides the reader to understand how only a Lean direct cost management system will drive the correct "behavior" to sustain a Lean change management initiative and change the culture in any organization today.