

Real Numbers Management Accounting In A Lean Organization

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The management accounting model illustrated in "Real Numbers" points the way to unlocking the true profit potential of lean. Real Numbers is required reading for SME Lean Silver Certification. It was the first lean accounting book and remains the ideal starting point for investigating this methodology.

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"Real Numbers: Management Accounting in a Lean Organization" was one of the first books on lean accounting published and is full of the pioneering spirit, exploring a topic not fully defined (at that time).

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Despite a busy schedule, Jean has found the time to write three business management books. She is co-author of the acclaimed, Real Numbers: Management Accounting in a Lean Organization, an essential text for learning lean accounting. She is co-author of Easier, Simpler, Faster on applying lean principles to IT processes.

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Real numbers : management accounting in a lean organization / Jean E. Cunningham and Orest J. Fiume, with Emily Adams.

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Real Numbers. Real Numbers: Management Accounting in a Lean Organization (April, 2003) JCC Press, 2003, 180 pages Jean Cunningham and Orest Fiume . and Emily Adams Awarded the Shingo Prize for Research, 2004. Iconic Lean Accounting primer for accountants and non-accountants alike.

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Real Numbers: Management Accounting In A Lean Organization helps managers understand management accounting practices, which often produce complex financial statements which have little to do with reality.

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When standard cost accounting was developed in the early 1900s, most companies' cost structures consisted of 60% direct labor, 30% materials and 10% overhead, says Orest J. Fiume, a retired vice-president of finance and coauthor with Jean Cunningham of the book Real Numbers: Management Accounting in a Lean Organization.

The Lowdown on Lean Accounting - Journal of Accountancy

A real number is any element of the set \mathbb{R} , which is the union of the set of rational numbers and the set of irrational numbers. In mathematical expressions, unknown or unspecified real numbers are usually represented by lowercase italic letters u through z . The set \mathbb{R} gives rise to other sets such as the set of imaginary numbers and the set of ...

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