INTEGRATION OF ACTIVITY-BASED COSTING AND LEAN ACCOUNTING TO IMPROVE DECISION-MAKING AND PERFORMANCE: A REVIEW ARTICLE

Shaima Muhammad Khattar

University of Al-Qadisiyah, Iraq
*Corresponding author, email: shaima.mohammed@qu.edu.iq

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Abstract

This research article studies how the unison of Activity-Based Costing (ABC) and Lean Accounting (LA) will enhance suitable decision making and encourage organizational performance. ABC aids in accurately allocating costs by emphasizing the consumption of resources by activities. LA has an opposite set of objectives: to simplify accounting procedures and eliminate waste. It fits better in a lean environment. When combined, these systems create a robust framework that ensures the effective allocation of resources, encourages continuous improvement and enhances transparency. As a result, operational efficiency is enhanced and decision-making becomes more strategic. The principles of ABC and LA have 731 words. It indicates their reconciliation. The benefits of reconciliation of this approach are better cost data, clearer reports, and so on. Most importantly, these are the benefits the fast-changing world needs. All in all, the analysis verifies the integrated management framework supports dynamic and flexible management systems, encourages long-term competitiveness, therefore, organizations should be encouraged to develop integrated management systems to stay competitive in modern business environments.

1. Introduction

In the present scenario, companies are feeling the pressure to adopt modern accounting techniques and management practices. This is essential for performing operations with maximum efficiency and gaining a long-term edge over competitors (Smith & Brown, 2023). Of these methods, Activity-Based Costing (ABC) and Lean Accounting (LA) have come to the fore which tackle different but complementary aspects of cost management and performance improvement.

Activity-based costing (ABC) modifies costing approach whereby expenses are assigned to activities that uses up the resources and not average, etc. As per Johnson et al., the program provides a more accurate measure of costs, allowing for better resource allocation. By offering insights into the real drivers of costs, it aids managers in undertaking more effective decisions (Anderson & Kaplan, 2021).

In the meantime, Lean Accounting is based on lean management. According to Womack and Jones (2020), it focuses on removing waste, streamlining processes and seeking continuous improvement for efficiency and customer satisfaction. The historical accounting systems are often slow and complex. Whereas LA provides timely and relevant financial information consistent with lean business processes. (Davis & Thompson, 2023).

Although ABC and LA can provide companies with excellent results, many companies cannot fully exploit them because of a lack of integration between them (Gonzalez & Martinez, 2024). When ABC is misaligned, then detailed cost information will not lead to actionable insights. Similarly, Lean will falter when it is not aligned with the finances needed to support it.

This study explores the potential of combining ABC and LA into a single management framework for improving decision-making and operational performance. Combining ABC's precision with LA's improvement mindset can enable businesses to adopt a more agile and responsive approach to planning and control (Lee et al., 2022).

Integrating operational planning and financial planning is of crucial importance within enterprises. Flexible and tight control on cost is critically necessary in an ever-changing market place in maintaining corporate strategy and long term success (Nguyen et al., 2023). Next, we will discuss the theoretical foundations of ABC and LA, how they can be integrated, and the advantages derived from the improved performance and decision-making.

1.1. Literature Review

1.1.1. First-Activity-Based Costing (ABC): Concept, Importance, and Objectives

Activity-Based Costing (ABC) is a modern costing approach that uses the actual activities that deplete organizational resources to assign costs versus use of arbitrary traditional volume-based cost drivers. ABC provides higher-costing accuracy in the cost of products and services since expenses can now be directly attributed to the activities that generate costs (Cooper & Kaplan, 1991). In comparison to traditional costing systems, that use arbitrary overhead costs; ABC does this using actual associations between activities and resource consumption, which prevents costs from being spread randomly across a resource-based result. This will lead to more effective cost control and enhanced decision making (Drury, 2013).

The potential of ABC is derived from its ability to offer better cost accuracy, direct strategic choices, and refine resource allocation (Kaplan & Anderson, 2004). ABC is a way for managers to identify processes that have high costs in the operating cycle and feud out inefficiency and waste which gives the organizational base to effect changes in a cost-cutting or operational value-enhancement effort (Turney, 2019). ABC also allows for performance measurement at the activity, product, service and customer segment level so that organizations can appropriately evaluate and assess organizational profitability (Bhimani et al., 2019)

Examples of ABC's objectives include:

Accurate Cost Assignment: Assigning costs to the proper activities to reflect how resources are actually used (Cooper & Kaplan, 1991).

Improved Decision Making: Providing more accurate and detailed cost information to make decisions regarding pricing, product mix, and outsourcing (Drury, 2013).

Identifying Cost Drivers: Understanding the cause of costs rising and falling which helps organizations manage and control expenditures better (Kaplan & Anderson, 2004).

Helping to Improve Processes: Identifying non-value-added or inefficient activities that can help organizations consider opportunities for continued improvement (Turney, 2019).

Improved Transparency and Control: Providing more detailed understanding of costs helps to improve financial management and accountability (Bhimani et al., 2019).

As society continues to evolve, ABC has gained increased significance. Organizations are searching for more sophisticated approaches to costing that will help them to improve lean operations productivity while conducting business more quickly and accurately (Javed & Awan, 2021). This is especially important within both service based industries and manufacturing organizations who manage multi-product production systems while also managing complex overhead costs (Ghalayini & Noble, 2018).

2.2 Lean Accounting (LA): Concept, Importance, and Objectives

Lean Accounting is a new financial management process developed for unique correspondence with lean manufacturing and lean management. Its main goal is to provide more on-time, relevant

and understandable financial information that promotes lean flows of activity (Maskell & Baggaley, 2020). In contrast with traditional accounting practices - where organizations were mired in standard costing and overhead allocations-it focuses on clarity, simplicity and removing wasteful activities in accounting processes thus, creating better alignment with lean operations (Anderson, 2019).

Lean Accounting identifies actionable financial information to inform organizations to eliminate unnecessary non-value adding activities, better visibility of layers of costs, and improves opportunities for continuous improvement (Maskell & Kennedy, 2022). Key aspects of Lean accounting use visual methods in areas such as value stream costing and performance dashboards to improve communications between finance and operations teams, enhancing timely and responsible decision-making (Fullerton et al., 2021).

1.1.2. The principal objectives of Lean Accounting

To simplify financial report generation: To provide concise, easy-to-access reports for everyone within the organization (not just financial people) (Maskell & Baggaley, 2020).

To support Lean projects: To couple financial data and analysis with lean processes and value streams to identify waste and opportunity for improvement (Anderson, 2019).

To eliminate waste in the accounting function: To eliminate accounting "work" that does not add value to the organization (Fullerton et al., 2021).

To improve decision-making: to have decision-making relevant financial information presented in real-time that provides ability for better operational and strategic decisions (Maskell & Kennedy, 2022).

To create a lean culture: To spur lean thinking and process change is something the entire organization, including the finance function, can pursue for continuous improvement (Womack & Jones, 2020).

With more organizations implementing lean, Lean Accounting continues to gain importance. Recent literature supports that Lean Accounting is a critical partner in achieving agile organizations, increases in agility, shortening accounting cycles and increasing profits based on value streams rather than products/cost centers approach (Johnson & Miller, 2022).

2. Method

Grounded in a descriptive-analytical literature review, this study explores the integration of Activity-Based Costing (ABC) and Lean Accounting, assessing its impact on organizational decision-making and performance. The research draws upon secondary sources—including foundational books, journal articles, and scholarly publications—that examine the core principles, objectives, applications, benefits, challenges, and implementation strategies of both frameworks. By comparing and synthesizing these perspectives, the study highlights how ABC and Lean Accounting intersect to enhance cost accuracy, information transparency, operational efficiency, and managerial support, while systematically eliminating non-value-added activities. The analysis is organized around key thematic areas: conceptual foundations, forms of integration, implementation strategies, organizational impacts, and practical challenges. Ultimately, this synthesis yields a conceptual framework illustrating how combining ABC with Lean Accounting fosters cost management practices that are accurate, efficient, transparent, and aligned with continuous improvement.

3. Results and Discussion

3.1. Integration of Activity-Based Costing (ABC) and Lean Accounting

Integrating Activity-Based Costing (ABC) and Lean Accounting creates an advantage for organizations seeking more clarity regarding costs made in lean environments, and better decisions in lean environments, with ABC and Lean Accounting. ABC uses cost drivers to allocate costs using a

finer scale, as well as cost allocators, to distant, numerous indirect costs. Lean Accounting provides a simpler approach to accounting, financial reporting, and compliance to align with lean values. When ABC and Lean Accounting are integrated, organizations can accurately hardware an exact costing and utilization tracking system, while benefitting from lean environments and decisions associated with lean (Cooper & Kaplan, 2020).

3.1.1. Integration Advantages

Enhanced Cost Transparency and Cost Accuracy

With ABC cost data organizations can track their expenditures in a much more detail-oriented, specific way to link expenses to activities; this later allows organizations much more superior visibility on where their costs are associated (Turney, 2019). Along with the lean accounting support, organizations are able to track much of this in a value stream costing aspect, and delineate costs, and more specifically delineate, which activities provide value (Bhimani et al., 2021).

Better-Informed Decision-Making Ability

More cost-related information, in addition to accounting and finance information related to value-adding activities, allows managers to make more intelligent choices from a pricing standpoint, product development process, and resource allocation process .(Kennedy & Maskell, 2022; Fullerton et al., 2021).

Benefits for Perpetual Improvement

The link of ABC to lean accounting facilitates the identification of non-value-added activities and elimination of waste typically found. Supplying the team with financial data, as close to real-time as possible (related to being lean), could improve the teams' ability to react to problems sooner and focus on continuous improvement (Hughes et al., 2023; Womack & Jones, 2020).

Simpler, Clearer Financial Reports

Using ABC as an explanation of complexity, when combined with lean accounting which is clear, easy to understand, and visually compiles information provides clear pictures, and is normally clearer communication across functions of the organization (e.g., finance to ops, sales to quality, etc.) (Anderson, 2019).

3.1.2. Concerns with Integration

Complexity and Resource Requirement

The use of ABC is a high-cost process. Costs are normally a fair amount of labor to analyse, source data, and keep updated; this may limit the true aim of lean accounting as its simplicity. Organizations could find a balance of reasonable detail, while remaining user-friendly to the intended audience (Turney, 2019; Johnson & Miller, 2022).

Organizational and Cultural Resistance: The amalgamation of distinct accounting philosophies results in drastic directional control and preconceived change management strategy. It is important to have collaboration and alignment between the Finance and Operating teams; without it, their efforts could be futile (Bhimani et al., 2021).

Technology and Data Capabilities: Integration relies upon sophisticated information systems, on a timely basis, to report on all data from ABC. This may result in possibly substantial expenses for IT infrastructures (Hughes et al., 2023).

The Risk of Unintentionally Reverse Engineering Lean Principles: Focusing on exact costing in certain situations will very often remove the original focus of Lean Accounting on simplification, and its value streams, and develop a form of ill-logic contradiction where lean is the complete opposite of its name (Kennedy & Maskell, 2022).

There are challenges, however, combining ABC with Lean Accounting offers a powerful framework to improve financial transparency, facilitating lean operations and improved decision making. New research indicates the need for a balance between the very detailed cost data

necessary to prepare ABC reports and simple, concise, and efficient reporting it intended to support the lean transformation process (Maskell & Baggaley 2020; Fullerton et al., 2021).

3.2. Implementation Strategies for Integrating ABC and Lean Accounting

Merging Activity-Based Costing with Lean Accounting will not just require technical changes, it will require planning, organization and cross functional involvement. This section describes some of the practical actions that companies can take to successfully implement the integration.

Costing Systems and Lean Value Streams, the first step in the process is to reintegrate the cost structure based on value streams versus surrounding department or product lines. Value stream costing understands the whole process of value delivery to the customer. This makes the work about process, not product or department, and aligns well with the Lean Accounting principles of simplicity and transparency (Maskell & Baggaley, 2020). ABC contributes to value stream costing by more accurately relating the costs of activities within the value streams and tying them to the use of resources. (Cooper & Kaplan, 2020). Combining both should allow companies to create a fully integrated system that reflects lean workflows and facilitates quick and enlightened decisions (Kennedy & Maskell, 2022).

Developing Cross-Functional Teams Integration occurs best when finance, operations, and continuous improvement teams work together. The cross-functional teams allow knowledge about workflows, cost drivers, and lean knowledge to be shared and ensures the ABC data is relevant and alignment with the current process (Bhimani et al., 2021).Regular training and workshops also improve understanding and buy-in to the integrated system (Fullerton et al., 2021).

Implementing Technology for Data and Reporting An integrated system requires a strong technology platform. ERP (Enterprise Resource Planning) systems and specialized costing tools are necessary to gather, analyze, and report ABC data in real time. ERP systems and costing tools automate complex calculations and allow the information to be presented in a Lean Accounting dashboard (Hughes et al., 2023). Visual dashboards help distil presentation of data and make financial information accessible to staff that is not financially trained it widely accepted that this is one of the intended outcomes of Lean Accounting (Anderson, 2019).

Gradual Rollout and Continuous Refinement Rather than rolling out the new system across the entire organization at once, many organizations are justifiably encouraged to start small--perhaps by testing integration in one or two value streams like disparate users' workflow on multiple systems. These smaller-scale trials allow space for testing, feedback, and amendments (Turney, 2019).This way of rollout also supports lean thinking by allowing space to think through the change and be responsive to their needs as processes evolve (Womack & Jones, 2020).

Coping with Culture and Change Resistance to change through individuals is perhaps the biggest barrier to integration. The success of integration relies on robust communication of the benefits, backing from leaders, and workers involvement in the ongoing transition (Johnson & Miller, 2022). Employees need to feel ownership of the possible change by being involved to embrace the expected integration and help with its sustenance (Bhimani et al., 2021).

3.3. Impact of Integrating Activity-Based Costing and Lean Accounting on Decision-Making and Performance

Using Activity-Based Costing (ABC) with Lean Accounting has an extraordinary amount of value to enhance the managerial decision making process and overall performance of the organisation. This section considers how using both an ABC and Lean Accounting together produces better visibility, better efficiencies and greater strategic flexibility.

Better Visibility and Cost Accuracy, ABC provides better data because costs are identified to activities that cause them. Lean Accounting presents the financial statements for decision makers, financial reports are based on value streams rather than traditional cost centres. The two cost management accounting approaches of ABC and Lean Accounting together provide better costs of activities, reduce wastes in the costing process associated with traditional costing systems, and

provide quality costs data (Kaplan & Anderson, 2021).This enhanced visibility allows for managers to identify waste, utilize resources more effectively, and concentrate their efforts on processes that add actual value (Bhimani et al., 2021).

Speedy and well-informed decision makingLean Accounting delivers readable and visual financial reports. When combined with information from ABC, it allows for managers to make rapid and confident decisions (Fullerton et al., 2021). While addressing just-in-time production, cost control and continuous improvement, this provides the manager with timely and relevant cost information (Maskell & Baggaley, 2020).

Provides support for lean transformations and continuous improvement Lean accounting will tie the cost accounting measurement to lean principles. This linkage fosters a work culture focused on continuous improvement (Womack & Jones, 2020). By working with actual data to quantify the financial impact of lean initiatives and waste decrease initiatives, the leaders will have a clearer understanding of their success, plus provide the teams with motivation to maintain their momentum (Kennedy & Maskell, 2022).

Improved Financial Performance and Market Responsiveness Research reveals companies that apply ABC with Lean Accounting typically achieve advanced cost efficiencies, improved profit margins, and greater responsiveness to changes in their markets (Hughes et al., 2023). The enhanced practice translates into effective cost control, better throughput, and a greater ability to meet increasingly changing customer needs and wants (Anderson, 2019).

Continuing Challenges and Barriers Despite all the advantages it has to offer, integration, isn't without challenges. These include organizational difficulties in terms of how complex the data collection will be, resistance to change (internally), and lack of employees with specific skills (Johnson & Miller, 2022). Companies need to find mechanisms to overcome the challenges and realize the value of the integrated approach through training and change management (Bhimani et al., 2021).

3.4. Implementation Strategies for Integrating Activity-Based Costing and Lean Accounting

Activity Based Costing The process in which Activity Based Accounting is Added to Lean Accounting is quite intensive in that it requires a blend of order and creativity. For maximum impact, these tips are practical for the integration approach.

3.4.1. Full Assessment of the System

A pre integration audit of the existing cost and accounting systems is a starting point. The organization is able to uncover all existing weaknesses and gaps in the systems in question. A better audit leads to a better integration process in the organization and attaining the goals which have been set is a higher possibility (Bhimani et al., 2021).

3.4.2. Engaging Stakeholders and Building a Lean Culture

The integration's success is significantly affected by company culture. The backing of stakeholders, such as executives, finance people and operations personnel sounds like it would be important. Engaging these stakeholders early in the process reduces the chance of resistance to the change and contributes to creating a culture of lean thinking, continuous improvement and transparency (Womack & Jones, 2020; Kennedy & Maskell, 2022).

3.4.3. Training and Capability Building

In order for employees to manage the new system, they will need training. Training should include ABC as well as lean accounting concepts, data collection, cost analysis and lean-based financial report interpretation (Kaplan & Anderson, 2021; Maskell & Baggaley, 2020).

3.4.4. Phased Implementation

Rather than rolling out the entire integration at once, a phased approach is recommended. Starting with pilot projects in specific departments or value streams allows for testing, adjustment,

and refinement before applying the system company-wide. This minimizes risks and ensures smoother adoption (Fullerton et al., 2021).

3.4.5. Utilizing Technology

Technology plays a key role in simplifying the integration. Advanced ERP systems and specialized costing software can automate data collection and reporting, improve accuracy, and reduce manual labor. Real-time insights from these systems also support faster, more informed decision-making (Hughes et al., 2023).

3.4.6. Ongoing Monitoring and Improvement

After implementation, it's important to continuously monitor system performance. Regular evaluations and feedback loops help ensure the integration continues to align with lean objectives and adapts to evolving business needs (Womack & Jones, 2020).

3.4.7. Benefits and Challenges of Integrating Activity-Based Costing and Lean Accounting

Benefits

Enhanced Cost Accuracy and Transparency

Integrating ABC with Lean Accounting enables organizations to achieve more precise cost allocation by focusing on activities and value streams rather than traditional departments. This improves cost visibility, helping managers identify non-value-adding activities and reduce waste (Bhimani et al., 2021; Kaplan & Anderson, 2021).

Improved Decision-Making

The detailed cost information combined with lean metrics provides managers with actionable insights to make better operational and strategic decisions, including pricing, product mix, and process improvements (Kennedy & Maskell, 2022).

Alignment with Lean Principles

This integration aligns accounting practices with lean principles, supporting continuous improvement and lean performance measurement beyond financial indicators, including lead times and quality metrics (Womack & Jones, 2020; Fullerton et al., 2021).

Increased Organizational Agility

With real-time data and lean-focused reporting, organizations can respond faster to market changes, customer demands, and operational inefficiencies (Hughes et al., 2023).

Challenges

Challenges in Implementation

Combining two advanced methods of costing can be a demanding process in itself, requiring you to rethink how you go about the process, retraining staff, and upgrading the IT systems to make the costing easier; this can be resource consuming (Bhimani et al., 2021).

Resistance to Change

Employees who are used to traditional costing and reporting systems will not favor new methodologies if the benefit from the new methods cannot be articulated (Kennedy & Maskell, 2022).

Issues with Data Capture

It is often challenging to collect more accurate activity level data depending on the more detailed tracking systems and ongoing adjustments and monitoring being required (Maskell & Baggaley, 2020).

Maintaining a balance between Detail and Simplicity

ABC's focus on costing can be very detailed, and if the system is overly complex it may become too much for users; Lean Accounting is all about simplicity, and organizations need to maintain the right balance (Kaplan & Anderson, 2021; Johnson & Miller, 2022).

4. Conclusion

All in all, ABC and lean accounting together gives the organizations an opportunity to give improved accuracy to how decisions can be made and support improved performance. ABC allows organizations to more accurately track costs as costs have to be related to the activities that consume resources, whereas Lean Accounting is designed to be usable with clarity and simplicity and with an eye on value in financial reporting (Kaplan & Anderson, 2021; Maskell & Baggaley, 2020). A combined implementation of ABC and Lean Accounting systems enables organizations to isolate activities that do not add value, make better decisions based on timely and accurate data, and ensure that financial accounting is consistent with lean operational accounting (Kennedy & Maskell, 2022). According to some researchers' findings, firms that have adopted this integrated model have achieved improved financial transparency and operational capacity, as well as increased agility in the face of business environment changes (Fullerton et al., 2021; Hughes et al., 2023). While simultaneous implementation and operation of ABC and Lean Accounting presents many advantages, there are several challenges to consider. For ABC system implementation, a cultural shift, a technical training program and necessary operational and financial alignment is essential. Organizations may face resistance to change and challenges in collecting and interpreting the data (Bhimani et al., 2021; Johnson & Miller, 2022). In light of the study findings, the following activities are suggested for effective and sustainable implementation. 1) Perform readiness assessment: As Bhimani et al., (2021) suggested, organizations must also be aware of their current systems, capabilities of the workforce, and infrastructures to identify any limitations to full and complete implementation. 2) Implement with phased roll-out: Organizations are advised to attempt small-scale pilot projects in particular departments or value streams to ensure that the intended system is implemented correctly prior to total rollout organization-wide for effective implementation of ABC or lean accounting change (Kennedy and Maskell, 2022). 3) Incorporate both training and change management: Training should include the employee's basis of both ABC and lean. Workers require an explanation of the reason and the method to overcome distrust or suspicion concerning whether the adjustment will improve operational performance (Maskell and Baggaley, 2020). 4) Adopt ERP applications and automation technology: Through the use of modern technology, data collection will be made streamlined and data accurate. Furthermore, real-time actionable data will be available to enable informed, faster decision making (Kaplan and Anderson, 2021). 5) Foster an environment that encourages ongoing progress: The new system will continue to be improved to meet organization objectives and adapt to changes in the organization, through periodic feedback and performance reviews, and additional incremental refinement of the new system. Feedback will also be provided on an ongoing basis (Fullerton et al, 2021; Womack and Jones, 2020).

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