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COURSE BROCHURE

# Lean Accounting and Value Stream Costing Training Course

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London

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Registered in the United Kingdom and Saudi Arabia

# Lean Accounting and Value Stream Costing Training Course

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Lean Accounting and Value Stream Costing is a 1-week training course for cost accountants and finance staff in lean manufacturing and service operations, built around a value stream box score that each participant completes. As flow improvements outpace traditional cost reports, finance needs measures that show what lean changes are worth in money. Jupiter Prime Training sets value stream costing alongside the operational measures that plant and service leaders already watch.

## Why Lean Accounting and Value Stream Costing Matters Now

Three pressures meet in this subject. Operations teams cut batch sizes, inventory and lead time, yet standard cost reports often show falling margins because absorbed overhead drops with stock. Leaders want improvement claims in cash and margin. Handled well, finance funds the right improvements; handled badly, it discourages them. The course rests on value stream costing, the box score and plain direct-cost reporting by value stream.

## Who Gains Most from Lean Accounting and Value Stream Costing

- Cost accountants who prepare product costs, variances and inventory valuations for plants or service centres
- Management accountants who report monthly performance to value stream or site leaders
- Finance business partners who assess the money case for improvement events and capital requests
- Plant and service controllers who reconcile operational measures with the general ledger
- Continuous improvement analysts who need financial measures for flow, capacity and quality gains

Finance and improvement staff from one value stream gain most attending together.

## Lean Accounting and Value Stream Costing Capabilities

Participants move from product-level absorption figures to value stream results.

- Assign labour, material, machine and support costs directly to value streams — monthly reporting to value stream managers
- Calculate value stream average cost per unit from actual spend and shipments — pricing and quoting decisions
- Identify where standard costing and overhead absorption distort lean results — the controller and the plant leadership team
- Build a box score linking operational, capacity and financial measures — weekly performance meetings
- Translate freed capacity into money terms and practical choices — growth, insourcing or cost removal decisions
- Design a plain-language value stream income statement — senior leaders and the finance director

## Key Lean Accounting and Value Stream Costing Terms

- Value stream — the steps, people and equipment delivering one product family or service line.
- Value stream costing — collecting actual costs directly by value stream each period instead of allocating overhead to individual products.
- Box score — a one-page table showing operational, capacity and financial measures of a value stream at a point in time.
- Available capacity — productive, non-productive and free time of people and machines, shown as shares of total capacity.
- Average unit cost — total value stream cost for a period divided by units shipped in the same period.
- Inventory reduction effect — the temporary profit fall when lower stock releases previously absorbed overhead into the income statement.

## Lean Accounting and Value Stream Costing Day by Day

## Day 1: Flow, Waste and the Limits of Standard Costs

- Value Stream Maps — Where Finance Sees Cost, Time and Inventory
- Standard Cost Build-Up — How Rates and Absorption Shape Reported Margins
- Labour and Machine Efficiency Variances — Why They Reward Overproduction
- Inventory Reduction Effect — Explaining Temporary Profit Falls to Leaders
- Product Family Grouping — Choosing Boundaries for Each Value Stream

## Day 2: Collecting Costs by Value Stream

- Direct Cost Assignment Rules — Labour, Materials, Machines and Support Staff
- Shared Resources and Monuments — Handling Equipment Used by Several Streams
- Facility Cost per Square Metre — Making Floor Space Visible
- Chart of Accounts Mapping — Feeding Value Stream Results From the Ledger
- Average Unit Cost Calculation — Quoting, Pricing and Margin Review

## Day 3: Measures, Capacity and the Box Score

- Operational Measures — On-Time Delivery, Dock-to-Dock Time and First-Time Through
- Capacity Analysis — Productive, Non-Productive and Free Time
- Box Score Layout — Current State, Future State and Actual Columns
- Performance Boards — Cell, Value Stream and Site Measures
- Inventory Valuation Simplification — Period-End Stock Without Detailed Tracking

## Day 4: Money Decisions From Lean Improvement

- Freed Capacity Options — Grow Sales, Insource Work or Remove Cost
- Kaizen Event Financial Case — Before and After Box Score Comparison
- Value Stream Income Statement — Plain Results for Non-Finance Readers
- Target Costing by Value Stream — Linking Customer Price to Spend
- Transactions Elimination — Fewer Postings, Approvals and Variance Reports

## Day 5: Practising the Value Stream Box Score

- Value Stream Cost Collection — Applying Day Two Rules to Case Data
- Capacity and Operational Measures — Filling the Current State Column
- Improvement Scenario Testing — Future State Figures for One Kaizen Event
- Income Statement Reconciliation — Matching Box Score Results to the Ledger
- Completed Value Stream Box Score — Presenting Findings to Site Leaders

## Applying Lean Accounting and Value Stream Costing After the Course

- Run a trial month of value stream costing for one product family and compare its average unit cost with current standard costs.
- Lead a box score review before and after the next kaizen event, showing freed capacity and its money options to the site leadership team.

## Lean Accounting and Value Stream Costing Questions FAQ

### What is lean accounting and value stream costing, and why does it matter now?

Lean accounting and value stream costing report actual costs by value stream rather than by product. It matters now because standard cost reports can make inventory and lead time reductions look like losses.

### Which roles gain most from lean accounting and value stream costing?

Cost accountants, management accountants, plant controllers and finance business partners in lean factories or service centres gain most.

## How does lean accounting and value stream costing differ from a general cost accounting course?

It replaces product-level allocation with direct value stream reporting. A general cost accounting course teaches job and standard costing; this one shows where those mislead lean operations.

## What will you bring back from lean accounting and value stream costing?

You bring back a completed box score for a case value stream, with a future state scenario.

## Lean Accounting and Value Stream Costing: The Way Forward

The value stream box score gives finance and operations one page for judging improvement. Its first use is usually deciding what to do with capacity freed by a kaizen event: grow volume, bring work in-house or remove cost. Value stream managers use it monthly; revisit shared-resource rules after one quarter.