

Lean Accounting Techniques and their Impact on Total Quality in Peace University

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ABSTRACT

This study handles lean accounting and their Impact on total quality in peace university, the purpose of this study is to determine the extent to which lean accounting techniques are used in the total quality, the problem with the study in need of peace university the techniques needed to address the problem of total quality, the results of study including: the peace university uses modern technologies that help achieve long-term strategic goals, the peace university is interested in applying the techniques of lean accounting, the peace university is keen to achieve the overall quality of its operations to meet the needs of customers.

Keywords: *Lean Accounting, Total Quality.*

Introduction

Comparing accounting thinking with the successive changes in the business environment that has been dominated by successive developments. as accounting provides a science that helps these organizations achieve the means of success they desire and how they can achieve a comprehensive and continuous quality guaranteeing them the causes of success and helping them in the face of competition, the university must use modern techniques that help achieve long-term strategic goals, and how to use lean accounting techniques in achieving the total quality in the Peace University.

Problem of Study

The global financial crisis led to the collapse of many financial institutions, university and companies, which negatively affected the economic achievements of many global economies, as a result of the global financial crisis, modern accounting techniques emerged in the 21st century to address the collapse of financial institutions. and then began to pay attention to lean accounting techniques, therefore the study problem is the following:

- What the lean accounting?
- Is there a statistically significant relationship between Lean Accounting techniques and total quality?

Objectives of Study:

- Understand the concept of lean accounting and total quality.
- Statement of the relationship between lean accounting techniques and total quality.
- Identify types lean accounting techniques.
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Hypothesis of Study:

- There is statistically significant relationship between lean accounting techniques and total quality.

Theoretical Framework

Lean Accounting Concept

Lean accounting mean control and management methods that reflect the truth of good thinking and correct practices. It makes the best decisions by means of its court tools, understandable, correct and reliable information, and saves time and money by eliminating most of the losses associated with traditional accounting, accounting was among these variables (Okpala,2013), Lean accounting is the best continuous improvement program, which is now known in business. The term "agility" in accounting means a set of tools that help to identify and eliminate loss. Loss does not add value to work and improve quality. The company has adopted a number of companies, which are different from the rest of the accounting techniques through the benefits they provide, and through what companies adopt is to find a system for the development and improvement in the field of work, according to the work of management theory (Maskell & Frances, 2007), Good accounting provides useful information to managers, employees of organizations, companies and others; to make the best decisions by means of its own tools that eliminate most of the associated losses with traditional accounting and control systems. These tools focus on customer value, these decisions will improve revenue and profitability; therefore, good governance will affect quality management comprehensive and competitive advantage (Esraa,2016), The primary objective of lean accounting is to create value for the customer by drawing value flows to meet Customer needs, and the agile accounting system is a system to organize, manage and develop production, processes, Satisfy customers so that the production process with the lowest costs and time (Burché & Bhasin , 2006) The benefits of Lean Accounting(Stojanovic,2006):

- Lean accounting increases sales because it provides better information for decision-making. If we use standard cost information for decisions relating to such things as pricing, quoting, profitability, make/buy, product rationalization, capital investment, and new product introduction, we will very often make the wrong decisions. Standard costs are just plain wrong when it comes to these kinds of decisions. Lean companies need better tools like Value Stream Costing and Lean Decision-Making.
- Lean accounting clearly identifies the financial impact of lean improvements. Most companies use traditional cost-saving models to assess the benefit of lean improvement, and many companies look for short-term cost reductions as a result of lean changes. These companies are frequently disappointed.
- Lean Accounting saves money and reduces costs. most companies have no idea about the accounting cost because they are deeply embedded into the company's processes

The importance of lean accounting stems from it (meglád, 2010): -

- Provide information to make better decisions, and make decisions to improve revenue and profitability.
- Reduce time and cost, and eliminate unnecessary processes (losses).
- Determine the expected financial benefits from the application of the concept of lean accounting, and focus on the strategies that achieve these benefits.
- Long-term improvements are encouraged by providing information and statistics.
- Focus on customer value by linking performance measurement with value creation factors to maximize customer value.

Lean Accounting Techniques

That lean accounting techniques provide convenient methods for calculating production costs by focusing on value flow rather than on products, and that agile accounting tools support the assessment of the performance

of economic units at the cell level and the value flow of the economic unit as a whole (Abass,2015). Lean accounting techniques can be summarized in the following (Fatima,2010):

- Value Stream
- Value engineering
- Target costing
- Kaizen
- Low Inventory

Total Quality Concept

Total Quality is defined as a philosophy, strategy, or structural system that seeks to satisfy both internal and external customers, suppliers and continuous improvement and improvement of the quality of products and services, personnel, systems, information, delivery and quality of maintenance by responding to continuous nutrition and compliance with ISO standards. Reducing costs, increasing profits and supporting the Organization's competitive advantage (Safaa,2007), the concept of TQM is no longer limited to conforming to product specifications but rather focuses on reducing cost by reducing variability, the evolution of the TQM concept has led to the need to rely on product design instead of quality inspection, manufacturing capability rather than performance, and cost rather than conflict as quality improvement is the key factor in reducing costs (Mohammed,2002).

Analytical Framework

The study sample includes staff peace university, the researcher distributed (25) questionnaire forms among some of the workers in the field selected randomly (19) Forms were collected as 76%. (SPSS) used for analyzing the relevant data. The researcher used statistical methods following: median, chi-square test to test the hypothesis.

Through Table (1) the sample agree the relationship between lean accounting and total quality.

Through Table (2) it turned out to be Chi-square Asymp. Sig (.000) less than 5%, and this confirms There is statistically significant relationship between lean accounting techniques and total quality., this shows validity of the study hypothesis.

Table 1

Phrases	Median	Case
The implementation time of the activities shall be monitored and studied with a view to ensuring compliance with the time limit for implementation.	4	Agree
The tasks assigned to all employees within the departments are accurately described.	4	Agree
The senior management comprises multi-functional task forces within the university departments to carry out continuous improvements.	3	Neutral
There is continuous follow-up by the University administration to the quality level Services to customers.	4	Agree
The senior management is constantly planning to improve the quality and quality of the services provided in a way that helps the management to implement the concept comprehensive quality.	4	Agree
The university focuses on quality to achieve a unique competitive advantage to ensure its growth and customer satisfaction.	5	Strongly Agree
The university follows lean accounting to achieve the quality of services provided to customers	3	Neutral

The University administration depends on setting a target price acceptable to customers.	4	Agree
The University administration honors the employees who perform outstanding work.	4	Agree
The University uses lean accounting techniques for its importance in achieving total quality	5	Strongly Agree

Table 2

Phrases	Chi-Square	df	Asymp. Sig.
The implementation time of the activities shall be monitored and studied with a view to ensuring compliance with the time limit for implementation.	200.07	3	.000
The tasks assigned to all employees within the departments are accurately described.	145.11	4	.000
The senior management comprises multi-functional task forces within the university departments to carry out continuous improvements.	247.08	4	.000
There is continuous follow-up by the University administration to the quality level Services to customers.	112.76	5	.000
The senior management is constantly planning to improve the quality and quality of the services provided in a way that helps the management to implement the concept comprehensive quality.	210.43	4	.000
The university focuses on quality to achieve a unique competitive advantage to ensure its growth and customer satisfaction.	111.89	4	.000
The university follows lean accounting to achieve the quality of services provided to customers	203.05	4	.000
The University administration depends on setting a target price acceptable to customers.	134.77	4	.000
The University administration honors the employees who perform outstanding work.	115.43	3	.000
The University uses lean accounting techniques for its importance in achieving total quality	190.76	4	.000

RESULTS

- The peace university uses modern technologies that help achieve long-term strategic goals.
- The peace university is interested in applying the techniques of lean accounting.
- The peace university is keen to achieve the overall quality of its operations to meet the needs of customers.

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