



# Real Numbers: Management Accounting in a Lean Organization

By Orest J. Fiume, Jean E. Cunningham

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Are your accounting data and reports providing a true and timely picture of your company's performance? Are your lean operations personnel complaining that the numbers "lie"?

This explosive issue and its implications are fully explored in "Real Numbers." The authors, each a former chief financial executive, describe how management accounting evolved to this point and how simplicity and clarity can be restored -- particularly in a lean organization. The management accounting model illustrated in "Real Numbers" points the way to unlocking the true profit potential of lean.

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Managers in every firm attempting a lean transformation need to read this book and make their numbers real.  
--Jim Womack, author of *Lean Thinking* and *The Machine That Changed The World*

This book will change and improve your business forever. -- *J. Jennings, best selling author of: "Less is More" and "It's Not The Big That Eat The Small -- It's The Fast That Eat The Slow."*

This is the guidebook to a revolution in administration and financial control. -- *T. Powers, President, CEO Hubbell, Inc.*

#### **About the Author**

Jean E. Cunningham, former chief financial officer and vice president of company services for Lantech, Inc., was the leader in the company's transformation to lean beyond manufacturing. Today, she runs a lean consulting firm specializing in integrating a client's business functions i.e. accounting, HR, IT, etc.) with lean operations. This is known as Lean Business Management or The Lean Office. Jean has a BS in Accounting from Indiana University and an MBA from Northeastern University's Executive Program.

Orest J. Fiume retired as a vice president of finance and administration and a director of The Wiremold Company which gained international recognition as a leader in lean business management. Orest teaches a two day executive course, "Lean Management Accounting," for TBM Institute and various schools. He has an MS in Management from Rensselaer Polytechnic Institute.

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