

## **Lean accounting and throughput accounting: An integrated approach**

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### **Abstract**

© 2015, Mediterranean Center of Social and Educational Research. All rights reserved. In conditions of increasing competition there is need for application of new production systems, new approaches to pricing, new approaches to calculation of costs for a product in the developed markets. Besides modernization of production, modernization of an enterprise management system is necessary. The traditional methods of management accounting do not cope with requirements for formation of information in modern enterprises and their management. The article presents two methods of management accounting-Lean accounting (LA) and Throughput accounting (TA)-and offers an integrated approach for its use in commercial enterprises. We study and introduce a model of integrated approach of LA+TA and note positive sides of this approach. The integrated approach will allow to generate information about costs and results of a modern enterprise more effectively than during application of separate methods.

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### **Keywords**

Commercial enterprises, Costs, Integrated approach LA+TA, Lean accounting, Lean throughput accounting, Management accounting, Throughput accounting