

Lean Accounting in Transforming the Organizational Culture in PT. A

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Abstract

The current business environment is considered to be unstable, uncertain, complex, and ambiguous. Transformation is no longer a choice but a necessity. Lean, which is an operations management concept, has been widely adopted including to accounting. In fact, if the business does not prepare for proper implementation, all the benefits cannot be obtained. Organizational culture has been found to be very important in shaping the success of business. However, a traditional organizational culture is also not capable of sustaining the long-term success of lean accounting. Increased income, cost avoidance, and time and cost efficiency were obtained from lean accounting success implementation. The most important thing is that a supportive organizational culture can make lean implementation deeper, into a mindset and reflected in the actions of all people in the organization so that business entities remain adaptive in industrial changes.

Keywords: Lean Accounting, Organizational Culture, Transformation.

1. Introduction

Survival techniques in the business world are very simple, innovate or be eliminated (Goffin and Mitchell, 2016). The same thing was also expressed by Soeherman (2016) that it is not the big and strong ones that will survive in business today, but those who are able to adapt to the environment. According to Warta Ekonomi Jakarta (2018), the current business environment is described in terms of volatile, uncertain, complex and ambiguous (VUCA) acronyms. The industry is rapidly changing tastes and is difficult to predict, resulting in conditions for individual business entities to be uncertain and competition which is complicated and irrelevant.

An important contribution to management innovation comes from operations management. It's known as "Lean Enterprises" or "Lean Management. (Womack et al, 1990). Lean is even called the best innovation in operations management (Holweg, 2007).

Lean principles have also been widely applied to various fields of science such as project management (Ballard & Howell, 2003), leadership (Mann, 2009), marketing (Piercy & Rich, 2009), culture (Mann, 2014), and accounting (Maskell et al. al, 2011). Maskell and Baggaley (2004) define lean accounting as a new method of accounting process / system that is built on lean principles. In their research, they also explained the importance of lean implementation in accounting, control, and measurement practices to become a company with good performance.

PWC in its 2013 study showed that lean has become the dominant process management methodology in the service industry and is rapidly changing accounting and other finance functions. PWC clients have managed to reduce their man-hours by 40% -60% after implementing a lean approach through transaction processing activities, month-end closing, budgeting, and forecasting.

On the other hand, various studies have also been found showing the "failure" of lean implementation in the operational and financial fields (Kumar et al., 2008; Martinez et al., 2012). The definition of failure here is that the results achieved after implementation are not as expected. Other studies also show and mention the factors that cause this implementation failure (Maritan and Brush, 2003; Boyle et al., 2011; Bamford et al., 2015; Boscari et al., 2016; Yadav et al. ., 2017). Examples include lack of commitment and involvement of the management team, avoidance of change, lack of communication within the team and employee engagement.

Shah and Ward (2007) divide lean implementation into soft lean and hard lean. Soft lean focuses more on organizational aspects and hard lean is more dominant towards lean tools, methods and techniques. In the same year, Matsui (2007) found that soft lean has an important role in achieving superior organizational performance. In other studies, it has been shown that the failure of lean implementation is more due to the focus of business entities that are ambitious to immediately get the benefits of lean by focusing on technical and lean methods only (Liker and Rother, 2011). In 2015, Bortolotti et al emphasized that successful lean implementation is more oriented towards soft lean which is influenced by the organizational culture dimension that focuses on human interaction.

Corporate culture, which is a set of norms and values that are generally and strongly maintained and disseminated in an organization (Reichers and Schneider (1990), must also be able to guide behavior in dealing with unpredictable environmental changes (Schein, 1991). Research on organizational culture on company success in terms of performance has been widely carried out, followed by Stanzel (2007), which reveals that there are still many organizational cultural values oriented to traditional focuses such as the perspective of shareholders, individual competition, and accounting reports and compliance.

There are many researches on organizational culture or lean accounting in the world. However, there has not been much research developed specifically on lean accounting and organizational culture to sustain enterprises for success.

In order to get a better understanding of this research, a Main Research Question was formulated in this study, namely "How lean accounting is implemented by PT. A in transforming organizational culture to achieve success? ". Then the main research question is broken down into several mini research questions, namely:

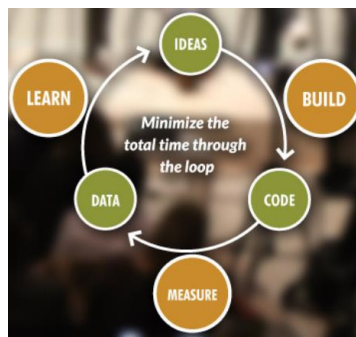
1. How is the implementation of lean accounting at PT. A especially the accounts payable (AP) division?
2. How is the organizational culture transformation process at PT A?
3. What are the implications of lean accounting applied by PT. A in the transformation of organizational culture to achieve success?

2. Literature Review

2.1 Lean

Lean startups (Ries, 2011) provide an approach to creating and managing startups to produce products that customers want faster. In the driving analogy, this method simply teaches how to drive, when to turn, and when to accelerate to get to the destination faster. Ries (2011) emphasize that lean can minimize the uncertainty, smart work instead of hard work and get valuable information through validation learning.

Figure 1 Diagram Proves of Lean Startup

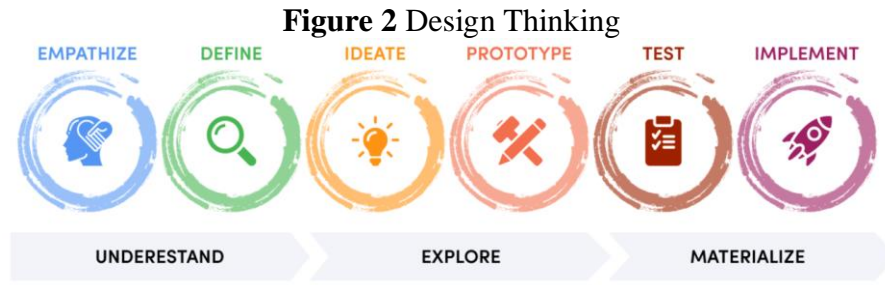


(Source: *theleanstartup.com* by Eric Ries, 2011)

The process diagram of a Lean Startup is shown in Figure 1 above. There are three large double-loop activities between build, measure, and learn. These three activities resulted in three products, namely ideas, code and data. In simple terms, the ideas that are owned are built or formulated in such a way from the internal side and then measured and produce data. The data obtained is then studied and produces feedback in the form of validated learning which can be continued and developed again as a form of improvement.

2.2 Design Thinking

Design Thinking is a methodology for solving problems. Many think that design thinking is a new theory, even though this theory has been developing since the 1900s. In 2008, Brown formulated design thinking into an integrated concept. This approach is useful for solving complex problems with a customer oriented. This concept divides problem solving into six integrated stages. The sixth relationship is not a linear relationship, but a double loop and interconnected.



(Source: freshworks.io theory by Brown-IDEO, 2008)

2.3 Lean Accounting

According to Joe Stanzel (2007), there are three focus areas for a business entity to carry out its accounting function if it wants to adopt lean accounting. First, follow the changes that occur in business and operating activities so as to provide support and added value in the accounting process (support change). Second, providing relevant information from the data held in order to be able to provide optimal support for business partners (optimize information). The third is finding and minimizing waste in the accounting process that does not provide added value (eliminate waste).

Figure 3 Activity Goals in Lean Accounting



(Sumber: Stanzel, 2007)

Secchi and Camuffo (2019) compile the factors of failure of lean implementation. Not all researchers explicitly state the factors of failure in their research, but mention what are the obstacles during the lean implementation process. In detail, these factors are described in Table 1 below.

Tabel 1 Potential Failure in Lean Implementation

<i>No</i>	<i>Potential Issue</i>	<i>No</i>	<i>Potential Issue</i>
1	<i>Lack of commitment</i>	6	<i>Lack of resources</i>
2	<i>Resistance of cultural change</i>	7	<i>Poor communication</i>
3	<i>Lack of supportive leadership</i>	8	<i>Weak link: lean and objectives</i>
4	<i>Lack of employee engagement</i>	9	<i>Narrow view of lean practices</i>
5	<i>Lack of training/education</i>	10	<i>Wrong selection of lean tools</i>

(Source: Secchi&Camuffo, 2019)

2.4 Organizational Culture

Organizational culture is a set of norms and values that are widely disseminated and held firmly in an organization (O'Reilly and Chatman, 1996; Guiso et al., 2015). This definition shows that culture is not only limited to verbal narratives but is also spread practically in every action in the company. A similar understanding is also expressed by Reichers and Schneider (1990) which states that organizational culture is a system of shared norms and values, as well as a set of general practices that apply in an organization. In line with the above understanding, Brown (1998) states that these values, norms, beliefs, attitudes, principles, and assumptions can be unwritten or non-verbal behaviors that describe certain problem-solving methods to provide a unique character for the organization. This unique character will provide a certain climate or feeling that has been discussed by Harrison (1993) and divides it into four dimensions, namely strength, role, achievement, and support. Robbins (2001) also emphasizes that organizational culture is able to generate commitment and increase social stability in organizations. Even organizational culture is also said to have the ability to predict what will happen to financial assets within the next five years (Kotter and Heskett, 1992). More fundamentally, Schein (1991) emphasizes that organizational culture gives meaning to everyone in the organization to their daily work, determines guidelines and rules for behavior, and most importantly reduces anxiety in dealing with unpredictable and volatile environments.

In order to understand how the creation and evolution of an organizational culture in a process of transformation, the stages of the change process in table 2 below are very important.

Table 2 Learning or Transformation Stage

No.	Learning stages
1	Unfreezing: Create a motivation to change and transform
2	Change: Learn and adopt the new value
3	Refreezing: new concept internalization

(Source: Schein, 1991)

Basically, it is human nature to avoid unpredictable things and uncertainties, which is why culture was created. If the existing culture is unable to transform, an organization will end up with an “change avoidance” attitude. Seeing this, "driving forces" are needed to push towards "restraining forces" so that change can be created. Therefore the first stage is very key to initiating a process of change and new learning.

2.5 Lean Culture

Most businesses start implementing lean without setting up an organizational culture suited to lean itself. Organizational cultures that have not yet intersected with lean (traditional) have many points of contrast. There are several points of comparison between traditional culture and lean culture.

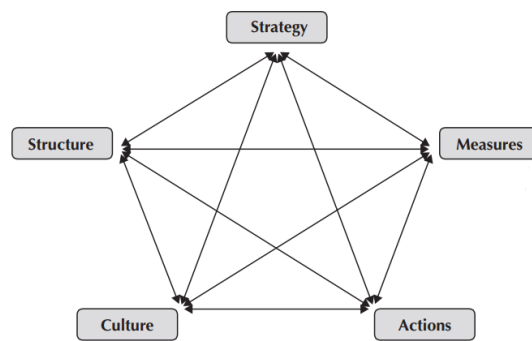
Table 3 Traditional OC vs Lean OC

	Traditional Culture	Lean Culture
1	Shareholder perspective	Stakeholder perspectives
2	Competing individuals	Cooperating team
3	Product focus	Customer focus
4	Managers are source of change	Workers are source of innovation
5	Managers own information	Workers own information
6	Accounting report – compliance	Customer data from validated learning
7	Efficient use of committed resource focus	Eliminate waste focus

(Source: Stanzel, 2007)

Cultural transformation from traditional to a culture compatible with lean implementation is required for sustainable lean. Stanzel (2007) describes the relationship between the application of lean accounting not only affecting the form of activities (actions) and value-added measurement systems, but also on organizational culture.

Figure 4 Lean and Culture



(Source: Stanzel, 2007)

From the description above, cultural change is essential to support the success of lean sustainability in a business entity. Culture can help to create positive momentum for change or it can act as a barrier if it is unable to support lean adoption. Organizational change is a difficult thing for people of all disciplines, including accountants. Although many business entities are aware of the importance of transforming a supportive organizational culture for the sustainability of lean

implementation, some companies still stick with their traditional culture. An example is manager centricity. It takes the role and commitment of senior managers to change the existing organizational culture to also transform in lean implementation. Managers should take on the role of facilitator and mentor for other employees rather than controlling every activity on a micro-basis. On the other hand, employees must also take a more active role to become agents of change.

3. Data and Methods

This research is included in basic research according to its use, where the research aims to determine lean accounting at PT. A to support organizational culture transformation in the Account Payable (AP) division. In terms of objectives, this research is included in explanatory, which explains what, why, and how lean accounting at PT. A can support the transformation of organizational culture, especially in the AP department. Then based on the time span, this study was included in the cross sectional. The data were obtained through interview, observation, and document analysis methods. Research bias is minimized through triangulation, where the resource persons are people who represent the group in the focus of the research and validation between interview data, documentary studies, and observations of the working atmosphere at PT. A.

4. Empirical Result

4.1 First Stage of Lean Implementation: Build

Traditional business entities often emphasize the importance of working harder and better (Ries, 2011). Demands for employees are also high from superiors to build ideas that focus on the efficiency of existing resources. In fact, business entities are able to create something more value added by asking customers. The way PT. A form of shaping the new idea of a lean accounting practice is through building the empathy of each employee. PT. A wants to make sure that everything that is created will meet the desirability aspect. This means that the intended target customer really needs and wants a solution to help overcome the problems it faces.

There are three important meanings of points of empathy that PT. A is a way of seeing, understanding, and understanding customer feelings. Lean accounting activities at PT. A actually focuses on optimizing every existing accounting process and eliminating non-value added activities. There are many activities that do not provide added value that are unconsciously carried out continuously. The results of eliminating accounting waste are not only limited to the efficiency

of the process, but also in the form of avoidance of potential costs, cost savings, and increased revenue.

4.1.1 Transforming the Focus of Lean Culture

The focus of traditional culture is centered on the products produced and the efficient use of resources (Stanzel, 2007). There seems to be nothing wrong with creating high quality of the product produced while producing efficient use of resources such as labor, time, and scope of work. However, traditional culture like this is very threatening to the sustainability and adaptive ability of an organization / business entity in facing change. The position of the customer that is prioritized through the empathy approach plays an important role in the organizational culture at PT. A. “Customer at the Core” value is slowly being implemented by every employee in the organization and shifts the push culture to pull, so that the focus of the ideas created is adjusted to support the lean concept into the organizational culture.

4.2 Second Stage of Lean Implementation: Measure

Through deep empathy for customers, problem points can be formulated that become the focus for developing the required solutions. Furthermore, in implementing lean accounting at PT. A there is an exploration stage which is an important point. The birth of ideas or solution proposals is a good starting point for exploration.

The exploration stage emphasizes the involvement of all people in the group. Disruptive, weird, out of the box ideas often emerge through this stage. This method has been proven effective for capturing creative solutions. Next is to do the grouping based on the principle of benefits. Doing a priority scale in the exploration stage is important. According to experience at PT. A, there are many simple ideas that can become problem solutions when the team focuses on the root cause and not the symptoms. Therefore the role of each team member is very much needed to analyze and assess a problem and suggest solutions.

4.2.1 Transforming a Lean Cultural Perspective

Traditional culture will look at measurement from a financial perspective as well as competition-based performance. The value of implementing lean accounting at PT. A form of collaboration and impact analysis on customers makes this perspective shift to lean culture. Lean culture has a

broader perspective on stakeholder considerations, as well as the impact of added value on the customer. Going deeper, competition is no longer relevant in lean accounting which emphasizes collaboration and active involvement of the whole team.

Therefore, the culture of "People Activator" and "Disruptive Innovators" was born at PT. A. People Activator spur every individual in the organization to become agents of change in their area. In this case, the culture driving the individuals at PT. A places business entities and leaders as good facilitators in providing space for all employees to develop themselves and work. Grasso et al (2011) also reminded the importance of generating creativity and problem solving from the team compared to traditional approaches to controlling employees with a set of rules. From a lean point of view, the goal is to create more attractive jobs and environments so that everyone can be more creative. The impact creates motivation that comes from within rather than external motivation. Culture of PT. A to be a Disruptive Innovator also carries the same values of lean itself, namely the passion for continuous improvement. PT. A familiarizes all employees to hone their curiosity from any existing accounting and business processes. Curiosity will lead everyone to understand new concepts, ways of working, and knowledge to be experimented with. The fruits are new ideas or innovations to be implemented and create a more efficient and effective process.

4.3 Third Stage of Lean Implementation: Learn

The idea execution stage in lean is essential for the validation test. According to Ries (2011), product validation testing is a series of activities to ensure that the solution concept that has been built has answered the problem of the intended customer. This concept teaches to get feedback very quickly to get new learning for improvement.

For PT. A, the first step in the execution activity is to prepare a minimum viable product (MVP). MVP is the minimal version that can be worked on or created to obtain the maximum number of validations from the customer. So that the MVP can be tested several things at once, such as data on feasibility, valuable, usable and delightful from customers. According to Ries (2011), MVP should consider the elements of ease and speed to get learning from customers. At PT. A, there are four points of consideration for an MVP, namely time, cost, accuracy, and data quality. As much time and costs as possible are made to obtain the minimum quality of data and the accuracy of the learning or feedback generated.

4.3.1 Transformation of Lean Cultural Resources

Traditional culture will implement a product or service design when the stage is complete. This execution will be sourced from managers because they are considered to have broader experience and views and are based on less relevant financial and compliance reports. So through the execution stage of the new way of working at PT. A, traditional cultural resources shift towards lean which is executed based on joint decisions and real time data from learning validation. They named it as Forward Leaning and Meaning Creator culture of PT. A. Through learning based on real time data and validated by the customer, PT. A has a culture of creating a data-based environment called "Forward Leaning". While, "Meaning Creator" emphasizes the importance of alignment of the process of exploration and execution of customer problems or expectations to be realized in a practical solution. This alignment ensures that the data obtained comes from the right source, align to target customers who have the problems or desires.

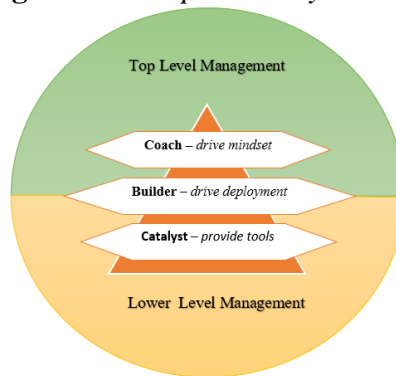
4.4 Theoretical Implication

According to Stanzel (2007), it is imperative to transform organizational culture if you want to maintain the sustainability of lean accounting in the long term. This is in line with the research of Matsui (2007) that soft lean or organizational side is important to achieve superior business entity performance. It is emphasized again by Liker and Rother (2011) that most business entities fail to implement lean because they only focus on methods (lean tools).

The expected organizational culture is an organizational culture that has a focus, perspective, and sources of lean culture (Stanzel, 2007). So if imagined as a map, for lean accounting to be sustainable in the long term, a business entity must leave the traditional organizational culture to become the lean organizational culture on the other side. According to Schein (1991), in order to understand the evolution of an organizational culture to a transformation, there are fundamental concepts that must be understood regarding the theory of learning and change. There is a classic problem why many organizations or business entities find it difficult to go through a change process known as action against change, namely the quasi-stationary equilibrium (Schein, 1991). This is the balance point of the various emotions, values, and all things or processes that are currently owned. This point is what generally becomes a crisis for business entities that are already large and are quite settled with the culture they currently have. The impact of this comfortable balance point can make a big loss for a business entity in the long run.

The way PT. A linking the gap between the two is to form an ecosystem called the champion ecosystem. PT. A realizes that there are gaps that will hinder the process of change or transformation of organizational culture, such as lack of commitment and involvement of management, response to avoiding change, lack of engagement and communication between people in an organization (Secchi and Camuffo, 2019).

Figure 5 *Champion Ecosystem*



(Source: research documentation, processed)

The basic triangle describes the organizational pyramid, namely all people who are in PT. A from the top of the highest leader to the lowest layer of the pyramid. The outer circle depicts the unity of determination from all ranks of leaders from top to bottom as agents of change who have the role of moving all people in the pyramid. In order to move all levels of the organization, there are three major roles, namely trainer, builder and facilitator.

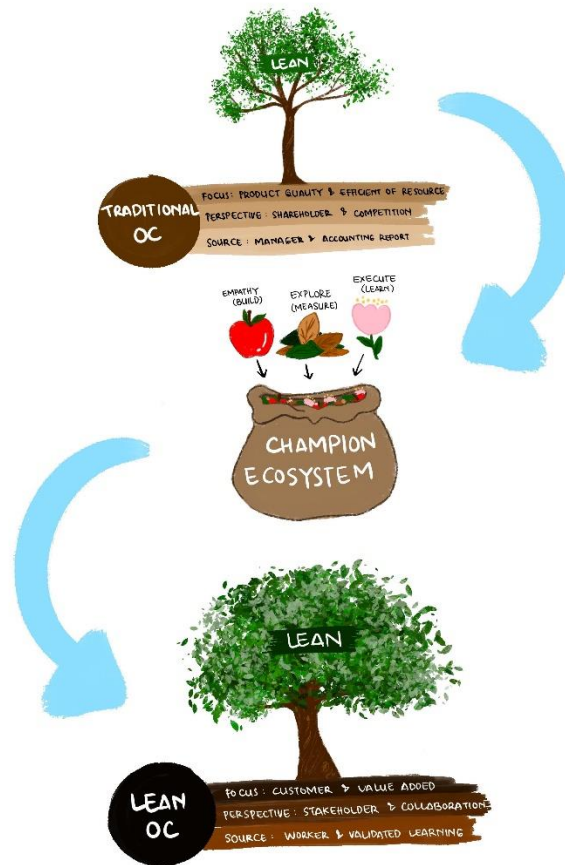
Trainers generally come from SMT who are tasked with instilling a new organizational mindset as well as being role models for all layers in the vertical relationship of the organization. Lean is not only a term or a set of methods, but is a mindset that must be implanted in the minds and workings of everyone. The role of builder is leaders at the middle level to build a lean system in each department they lead. This includes the AP department which is the main research object. Lean accounting that is implemented in this department is the responsibility of the head of the department and one line manager under him. Here, the builder modifies design thinking and lean startup into a new way of working to make it easier for internal employees to understand and implement.

Next are the facilitators or catalysts who are trained to be the movers in the lowest layer of the pyramid. The facilitator has been provided with simple lean techniques or methods that can be

implemented easily in executing every project in the scope of their daily work. The facilitator actually acts as a first follower or activator for other colleagues to transmit the energy of change in each sector of work. The first mover is very important to prepare because the next wave is the followers (followers) who will support the change that occurs.

Through these two strategies, PT. A succeeded in changing the traditional organizational culture with lean accounting practices and values in it. The result is a lean culture that has the focus, perspective, and resources to bring PT. A adapt to the opportunities and environmental changes that occur. According to Schein (1991), adaptive points in organizational culture are important to trigger learning new values and overall transformation. This point is in line with the value of continuous improvement in lean to always be relevant to change. The transformation of traditional culture to lean culture is simply illustrated in Figure 6 below.

Figure 6 Analytical Conclusion



(Source: processed research, 2020)

The alignment between the lean activities that are carried out with the organizational culture to build capabilities internally for a business entity will certainly have a big impact. The successful implementation of lean will be reached in two main characteristics. The first characteristic is the financial results directly flows to the business entity, such as cost and time saving for the business entity. The second feature is that lean values have become the basis of the thinking (mindset) of everyone in the organization. This is a further consequence of the application of organizational culture that has penetrated into each person. Lean values have become the basis for thinking about everyday decisions and makes the organization successful. This means that lean is not only applicable in a large project only, but it has become the consideration foundation of everyday actions.

5. Summary and Conclusion

The form of lean accounting activity at PT. A is mostly in the form of attacking accounting waste that does not provide added value to customers. PT. A do the implementation using basic formula called FF consisting of empathy, exploration and execution. The three stages are in line with the lean implementation pattern in lean startup in the form of idea generation processes, build solutions, and learning by rapid iteration.

The successful implementation of lean accounting also affects the organizational culture values to have a focus, perspective, and resources that are in accordance with existing lean principles. The focus of a lean culture should be on the target customer to which it is intended through a deep recognition of empathy, quite different from the mere activity of figuring out customer wants and problems. The lean culture perspective is stakeholder and collaboration team. In contrast to the perspective of shareholders and individual competition in traditional culture. And finally, the sources of lean culture are people and data. Employee involvement is a good key in solid communication between organizational levels and a learning base from fast and measurable data.

Organizational transformation for a business entity is no longer an option but a necessity. Business entities must be quick to adjust to an environment that changes rapidly and is unpredictable. Change requires a sufficient driving force to commit to overcoming a quasi-stationary equilibrium or comfort zone. The lean concept that appears to be the solution to today's challenges should not be viewed as rigidly as a collection of tools and methods. There is a greater focus on turning lean into perspectives, habits, and reflections in everyday organizational behavior.

Through lean accounting and its lean culture, PT. A tries to overcome the challenges commonly encountered in the form of lack of commitment and involvement of top management, poor communication between organizational levels, and behavior to avoid change. If not addressed early, these barriers can prevent the long-term success of lean accounting. Thus, the Champion Ecosystem is a good concept and has the potential to be applied in different organizations and create integrated engagement at all levels of the organization. The involvement and commitment of top management, smooth and effective communication, and the right mindset about change will carry deeper long-term success in lean implementation.

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