



# **Advanced Lean Manufacturing Economics and Finance Course**

14 – 18 December 2026  
Barcelona

## Advanced Lean Manufacturing Economics and Finance Course

**Ref:** 1184\_187417 **Date:** 14 – 18 December 2026 **Location:** Barcelona **Fees:** 5700 Euro

### Overview

Advanced Lean Manufacturing Economics and Finance Course is a one-week course for manufacturing finance managers, plant controllers, operations managers, cost accountants, and improvement leaders who leave with a Lean Economics Decision Pack. Participants connect lean manufacturing economics, value stream costing, capacity analysis, manufacturing performance indicators, and improvement investment appraisal to operational choices. The course resolves disconnects between shop-floor gains and financial reports through traceable models and cross-functional decisions. Agile Leaders Training Center develops lean finance decision practice.

### Who Should Attend

- Teams responsible for plant financial planning, control, and decision support
- Teams responsible for production flow, capacity, quality, and delivery
- Teams responsible for product-family and value-stream performance
- Teams responsible for cost analysis and management reporting
- Teams responsible for continuous-improvement benefits and investment cases

The course assumes participants already analyze manufacturing operations or financial results; it leaves out basic bookkeeping, generic lean tool instruction, external reporting, and certification preparation.

### Departments and Industries

The course supports departments and industries that connect manufacturing improvement with economic decisions.



- Finance, management accounting, and plant controlling departments
- Operations, production, quality, and continuous-improvement departments
- Discrete, process, and engineered-product manufacturing organizations
- Energy, utilities, logistics, and maintenance service organizations
- Food, healthcare-product, and industrial-technology operations

## **Learning Objectives**

By the end of this course, participants will be able to:

- Analyze value, flow, waste, and their economic consequences
- Build value-stream cost and profitability views
- Apply capacity analysis to operating decisions
- Use operational and financial indicators in one scorecard
- Evaluate improvement investments and benefit realization
- Prioritize cross-functional actions with traceable evidence



## **Course Agenda**

### **Day 1: Lean Economics and Financial Logic**

- Customer Value and Non-Value Cost Classification
- Seven-Waste Economic Impact Map
- Flow, Pull, and Inventory Cash-Cycle Model
- Traditional Costing Misalignment Diagnostic
- Lean Financial Thinking Decision Framework

### **Day 2: Value Stream Cost and Profitability**

- Product-Family and Value-Stream Boundary Matrix
- Value Stream Costing Ledger Design
- Plain-English Value-Stream Income Statement
- Value-Stream Profitability Bridge
- Cost Assignment and Shared-Resource Rulebook



### **Day 3: Capacity and Decision Economics**

- Productive, Nonproductive, and Available Capacity Analysis
- Constraint Contribution Decision Model
- Make-or-Buy Relevant-Cost Matrix
- Order, Mix, and Pricing Decision Tree
- Inventory Reduction Cash-Impact Schedule

### **Day 4: Performance and Investment Evaluation**

- ISO 22400 Manufacturing KPI Definition Card
- Operational and Financial Box Score
- Improvement Investment Cash-Flow Model
- Benefits Realization and Assumption Register
- Lean Initiative Portfolio Priority Matrix

### **Day 5: Integrated Lean Finance Practice**

- Exercise: Diagnose Waste and Financial Distortion
- Exercise: Construct a Value-Stream Income View
- Exercise: Test Capacity and Product-Mix Choices
- Exercise: Evaluate an Improvement Investment
- Capstone Exercise: Lean Economics Decision Pack



## Practical Exercises

The course uses suggested activities that link operating evidence with finance decisions in industrial and service settings.

- Suggested activity: classify cost and cash effects along an engineered-product value stream
- Suggested activity: reconcile a plant box score with a value-stream income view
- Suggested activity: compare capacity choices for a process operation facing a constraint
- Suggested activity: defend an improvement portfolio using cash flow, assumptions, and benefits evidence

## FAQs

### Who suits lean manufacturing economics and finance training?

Manufacturing finance managers, plant controllers, operations managers, cost accountants, and improvement leaders suit the training. Participants should already work with plant results, operating evidence, or improvement decisions.

### How does lean manufacturing finance differ from manufacturing cost accounting?

Lean manufacturing finance emphasizes value streams, capacity, flow, cash effects, and decision-relevant information, while manufacturing cost accounting commonly emphasizes product costs, allocations, standards, and variance reporting.

### What is value stream costing in lean manufacturing?

Value stream costing groups direct and attributable resource costs around a product family and its end-to-end flow, supporting clearer profitability views and fewer arbitrary allocations.

### How are lean improvement investments evaluated financially?

Lean improvement investments are evaluated through cash-flow effects, capacity consequences, inventory changes, operating risks, assumptions, timing, and benefit ownership rather than isolated labor variances.

### Which manufacturing indicators support lean finance decisions?

Manufacturing indicators support finance decisions when definitions connect flow, quality, delivery, capacity, inventory, cost, cash, and profitability to accountable thresholds and actions.



## Conclusion

Participants take back a Lean Economics Decision Pack containing value-stream views, capacity models, a box score, investment analysis, and a benefits register. The pack makes operating improvements visible in financial terms and exposes misleading cost signals. It helps finance and operations teams compare choices, record assumptions, and prioritize action with shared evidence.