

Performance Measurements for World-Class Manufacturing

Georg Van Grinsven

"All companies in transition to world-class manufacturing face a lot of change, and changing performance measures is only one part of the process. Groundwork needs to be laid first ... to support the business and manufacturing strategies," said Bill Holbrook, vice president operations, Stanadyne Automotive's Diesel Systems Division. This groundwork and the relationships between performance measures and a company's business and manufacturing strategies were the subject of a recent seminar on "Performance Measurements for World-Class Manufacturing." Joining Holbrook for this session were speakers Roger L. Helferman, corporate vice president, manufac-

turing for General Instrument Corporation and Brian Maskell, president of Brian Maskell Associates.

Performance Measure Characteristics

"Although the new performance measures being used by world-class manufacturers vary considerably, they have seven common characteristics," said Brian Maskell. They:

- Are directly related to the manufacturing strategy
- Primarily use non-financial measures
- Vary between locations
- Change over time as needs change
- Are simple and easy to use

- Provide fast feedback to operators and managers
- Are intended to foster improvement rather than just monitor performance.

At Stanadyne, the list of characteristics has been expanded. Holbrook noted that measurements must be supportive of the critical success factors, simple and understandable, flexible, timely, accurate and fair, controllable, visible, communicated, paid attention to, and based upon actual data. He added that this list was based on "25 years of *not* using the right ones." For example, the company formerly paid attention to standard cost variations, and

World Class Manufacturing Performance Measurements

Guy Doumeingts, J. Browne



World Class Manufacturing Performance Measurements:

Performance Measurement for World Class Manufacturing Brian H. Maskell, 1991-07-01 If your company is adopting world class manufacturing techniques you ll need new methods of performance measurement to control production variables In practical terms this book describes the new methods of performance measurement and how they are used in a changing environment For manufacturing managers as well as cost accountants it provides the theoretical foundation for these innovative methods and is supported by extensive practical examples [Performance-Measurement-Systeme](#) Michael Grüning, 2013-11-21 Michael Gr ning untersucht verschiedene Ans tze f r Performance Measurement Systeme und generiert ein G tema **Performance Measurement** Ronald Gleich, 2021-05-20 Grundlagen und Konzepte f r die erfolgreiche Implementierung eines Performance Measurement Systems Dieser umfassende Einstieg in das Performance Measurement stellt neben den klassischen Konzepten wie Balanced Scorecard Data Envelopment Analysis oder Performance Prism auch neuere betriebswirtschaftliche Instrumente wie OKRs vor Zahlreiche Fallstudien zeigen auf wie Performance Measurement Systeme in der Praxis strukturiert und effektiv implementiert werden Nach der Einf hrung in die Grundlagen des Performance Measurements werden ausgew hlte Performance Measurement Konzepte aus der Wissenschaft sowie aus der Beratungs und Unternehmenspraxis vorgestellt und bewertet Zahlreiche praxisrelevante Fallstudien aus verschiedenen Branchen erg nzen eine Auswahl an empirischen Studien zu Fragen des Performance Measurements und liefern Anregungen zur Struktur und zur effektiven Implementierung von Performance Measurement Systemen Einen Schwerpunkt des Buches bildet die Entwicklung eines Performance Measurement Grundschemas f r die konkrete Anwendung in der Praxis Abschlie end werden Handlungsempfehlungen f r die Nutzung von Performance Measurement Systemen gegeben Aus dem Inhalt Grundlagen und Konzepte des Performance Measurements Empirische Untersuchungen zu Fragen des Performance Measurements Performance Measurement in der Anwendung Fallstudien und L sungen f r die Praxis Grundschema eines Performance Measurement Systems Handlungsempfehlungen f r die Anwendung von Performance Measurement Systemen Der Autor Dr Ronald Gleich ist Professor f r Management Practice Control an der Frankfurt School of Finance Management und dort Academic Director des Centers f r Performance Management Controlling Dar ber hinaus leitet der Controllingexperte den Think Tank des Internationalen Controller Vereins ICV und ist Mitglied mehrerer Beir te

Measuring Performance for Business Results M. Zairi, 2012-12-06 Financial measures have traditionally been the cornerstone of the perform ance measurement system In recent years there has been a shift from treating financial figures as the foundation for performance measurement to treating them as one among a broader set of potential financial measures Changes in cost structures and the manufacturing and competi tive environment have been responsible for the change of emphasis In today s worldwide competitive environment companies are competi ng in terms of product quality delivery reliability after sales service and customer satisfaction None of these variables are measured by traditional financial

measures despite the fact that they represent the major goals of world class manufacturing companies By focusing mainly on financial variables there is a danger that the performance reporting system will motivate managers to focus exclusively on cost reduction and short term profitability and ignore many of the critical factors that determine long term business success The key to success in today s global economy is total customer satisfaction To achieve this companies must develop performance measures that drive employees to control processes that satisfy customer expectations In particular performance measures should provide process level information that motivates employees to achieve the responsiveness and flexibility that companies require to compete on a global basis Responsiveness is achieved by building relationships that lead to satisfied customers suppliers and employees Flexibility is achieved by reducing output variation in processes for example the reduction of lead times and delays are both necessary for sustained competitive excellence and long term profitability

Ganzheitliche Unternehmensbewertung Andreas Schmidt, 2013-11-21 Andreas Schmidt präsentierte ein Bewertungskonzept das Entscheidungen zur Gestaltung Lenkung und Entwicklung von Unternehmen erlaubt Production Development Monica Bellgran, Eva Kristina Säfsten, 2009-11-03 Production development is about improving existing production systems and developing new ones The production system should be developed in integration with the product as a part of the overall product realization process and not in sequence after the product has already been designed Production Development Design and Operation of Production Systems takes a holistic viewpoint on the production system and its design process during the whole system life cycle A working procedure demonstrating how to design and realize the production system is presented together with a number of related production development aspects Production Development Design and Operation of Production Systems is illustrated with a large number of figures and industrial examples The book can be used as a reference for teachers and students or as a manual for professionals within the field of production *Aktuelle Ansätze der operativen Betriebsregelung und der betrieblichen Leistungsmessung* Kay Dirk Ullmann, 1997-08-27 Inhaltsangabe Gang der Untersuchung Zur Bildung eines theoretischen Rahmens wird einleitend der Führungsprozess im Unternehmen als System vermaschter Regelkreise dargestellt und sowohl als Abfolge von Planungs Steuerungs Kontrollphasen als auch als Folge von Erhaltungs und Verbesserungsprozessen betrachtet Danach wird erläutert welche Informationen für periodisch wiederkehrende Regelungszyklen innerhalb der Regelkreise notwendig sind Diese Informationen die als Meilensteine bezeichnet werden dienen zur Vorgabe von Zielen in der Form von Ziel bzw Soll Größen und zur Messung des Zielerreichungsgrades durch Ist Größen In den Abschnitten 2 und 3 wird die operative Betriebsregelung operational control als unterster Regelkreis im Unternehmen dargestellt Dabei handelt es sich um die Führung der operativ tätigen Mitarbeiter auf der Ebene der Werkhallen shop floors Das darauffolgende Kapitel untersucht die betriebliche Leistungsmessung als Regelkreis zwischen dem Unternehmensvorstand und den eigenverantwortlichen organisatorischen Einheiten Die folgenden Abschnitte geben Auskunft über die traditionellen Ansätze und die für die periodisch wiederkehrenden Führungs bzw Regelungsprozesse

verwendeten Mengeninformationen Es folgen Betrachtungen zur Kritik an diesen Systemen und die Erläuterung aktueller den veränderten Rahmenbedingungen angepasster Ansätze Der Teil der betrieblichen Untersuchung analysiert die momentan im betrachteten Unternehmen vorhandene operative Betriebsregelung und die betriebliche Leistungsmessung anhand von ausgewählten Beispielen Es wird außerdem dargestellt, daß beide den aktuellen Informationsbedingungen die sich aus der geänderten Unternehmensumwelt ergeben nicht mehr entsprechen Im Anschluß werden Möglichkeiten für Verbesserungen aufgezeigt Hinweise und Empfehlungen zur Einführung neuer Mengen gegeben und abschließend auf eventuell auftretende Probleme während des Einführungsprozesses eingegangen Zur besseren Darstellung der unterschiedlichen Ansätze werden typische Merkmale herangezogen, um extreme Ausbildungen der jeweiligen Systeme zu beschreiben Außerdem wird betont, daß für die aktuellen Ansätze in der verfügbaren Literatur noch keine geschlossene Theorie existiert Die Zusammenfassung der verschiedenen Merkmale im besonderen beim Ansatz zur Prozessregelung beruht auf der persönlichen Auffassung des Autors

Inhaltsverzeichnis Inhaltsverzeichnis II Verzeichnis der **PRODUCTION AND OPERATIONS MANAGEMENT R.**

PANNEERSELVAM, 2012-03-02 This widely adopted and well established book now in its Third Edition provides the students of management and engineering with the latest techniques in production and operations management considered so vital for maximizing productivity and profitability in business What distinguishes the text is a comprehensive coverage of topics such as contract laws capacity requirement planning vendor evaluation including AHP method quality function deployment and enterprise resource planning The new topics which are of current interest along with the characteristic features and easy to read style would enhance the value of this text The book is primarily intended as a text for postgraduate students of management undergraduate students of mechanical engineering and undergraduate and postgraduate students of industrial and production engineering courses This profusely illustrated and well organized text with its fine blend of theory and applications would also be useful for the practicing professionals

NEW TO THIS EDITION Objective Type Questions at the end of each chapter Additional example problems in Chapters 5 and 17 XYZ VED FSN and SDE analyses Process planning case study in Chapter 2 Case Study Questions in Chapters 2 3 4 5 6 7 9 10 11 13 14 and 15 Heuristic to minimise total tardiness in single machine scheduling KEY FEATURES Focuses on productivity related concepts and techniques Provides solved examples at suitable places Includes sufficient tables and diagrams to illustrate the concepts Updates the reader with many efficient and modern algorithms Contains Answers to selected questions and Objective type questions

Modelling Techniques for Business Process Re-engineering and Benchmarking Guy Doumeingts, J. Browne, 2016-01-09 Today enterprises must strive to improve their competitiveness in a changing environment To reach this objective it is necessary for companies to evaluate their performances and to combine modelling business process re engineering and benchmarking techniques This book demonstrates the successful combination and implementation of these various techniques

Innovative Design, Analysis and Development Practices in Aerospace and Automotive Engineering (I-DAD

2018) U. Chandrasekhar, Lung-Jieh Yang, S. Gowthaman, 2018-12-20 This book gathers the best articles presented by researchers and industrial experts at the International Conference on Innovative Design and Development Practices in Aerospace and Automotive Engineering I DAD 2018 The papers discuss new design concepts analysis and manufacturing technologies with an emphasis on achieving improved performance by downsizing improving the weight to strength ratio fuel efficiency and operational capability at room and elevated temperatures reducing wear and tear and addressing NVH aspects while balancing the challenges of Euro IV Barot Stage IV emission norms and beyond greenhouse effects and recyclable materials The innovative methods discussed here offer valuable reference material for educational and research

organizations as well as industry encouraging them to pursue challenging projects of mutual interest **Die Informationsbasis des Supply Chain Controllings** Thomas Liebetruth, 2019-02-02 Supply Chain Management ist ein weitgehend etabliertes und unverändert relevantes Konzept Ein wichtiger Aspekt der aktuellen Diskussion in Theorie und Praxis ist die Unterstützung von Supply Chain Management durch Controlling Insbesondere die Bereitstellung von Kennzahlen in einer Informationsbasis des Supply Chain Controllings verspricht hohen Nutzen Bei der Analyse der bisherigen Arbeiten wird deutlich dass bislang noch kein Vorschlag zur Gestaltung der Informationsbasis existiert der den Praxisstand einbezieht Der Autor greift diese Forschungslücke auf und entwickelt in drei aufeinander aufbauenden Schritten einen empirisch begründeten Gestaltungsvorschlag für die Informationsbasis des Supply Chain Controllings 1 Erarbeitung einer Soll Konzeption durch strukturierende Analyse und normative Beurteilung in der Literatur vorhandener Vorschläge 2 Erhebung von empirischen Informationen über den Stand der Unternehmenspraxis 3 Entwicklung eines Gestaltungsvorschlags auf Basis der erarbeiteten Soll Konzeption unter Einbezug der erhobenen empirischen Erkenntnisse Adressaten der vorliegenden Arbeit sind Personen oder Institutionen aus Theorie und Praxis die sich im Rahmen ihres Aufgabenbereichs mit Supply Chain Management oder Controlling aber auch mit angrenzenden Gebieten wie Logistik Einkauf Materialwirtschaft oder Kundenservice beschäftigen Handbook of Management Accounting Research Christopher S. Chapman, Anthony G. Hopwood, Michael D. Shields, 2011-09-14 Volume two of the Handbooks of Management Accounting Research consists of two groups of chapters The first draw together research that has focussed on particular management accounting practices The second set synthesise contributions to the literature that have been focussed within particular organisational contexts Volume two concludes with a review of research on how management accounting practice and research varies around the world Special pricing available if purchased as a set with Volume 1 Documents the scholarly management accounting literature Publishing both in print and online through Science Direct International in scope

Performance Measurement and Management Malcolm Smith, 2005-04-09 Management accountancy has a dynamic role to play in the competitive strategy of modern global businesses This book sets out key strategic principles and then assesses how management accountancy can affect and direct these strategies Engaging case studies reveal how theories and concepts

translate into real business practice Throughout the book emphasizes how accounting initiatives can trigger assessment and improvement of performance management the importance of managerial decision making to good business practice how today s management accountancy measures against current research Written for advanced undergraduate postgraduate and MBA students taking courses on management accounting and performance measurement and management the book will be also of interest to management and business consultants professional accountants and accounting academics **Krishna's Total Quality Management: (TQM)** , *Advances In Manufacturing Technology IX* D Stockton,C Wainwright,1995-09-07 This volume represents the state of the art knowledge in the area of production and manufacturing engineering and management The contributions cover such themes as design for manufacture AMT manufacturing systems knowledge based systems The text is interspersed with real life industrial case study experiences so making explicit the relevance of these research findings to the improvement of current industrial practice Production Management and Business Development Bohuslava Mihalčová,Petra Szaryszová,Lenka Štofová,Michal Pružinský,Barbora Gontkovičová,2018-12-07 Trends in economic development rely on increasing human knowledge which stimulate the development of new sophisticated technologies With their utilization production is raised and the intent is to decrease natural resources consumption and protect and save our life environment as much as we can At the same time increasing pressure is observed both from competition and customers The way to be competitive is by improving manufacturing and services offered to the customer These are the major challenges of contemporary enterprises Organizations are improving their activities and management processes This is necessary to manage the seemingly intensifying competitive markets successfully Enterprises apply business optimizing solutions to meet new challenges and conditions This way ensuring effective development for long term competitiveness in a global environment This is necessary for the implementation of qualitative changes in the industrial policy Process Control and Production Management MTS 2018 is a collection of research papers from an international authorship The authors present case studies and empirical research which illustrates the progressive trends in business process management and the drive to increase enterprise sustainability development Reorganizing the Factory Nancy Hyer,Urban Wemmerlov,2001-10-22 Winner of the 2003 Shingo Prize Reorganizing work processes into cells has helped many organizations streamline operations shorten lead times increase quality and lower costs Cellular manufacturing is a powerful concept that is simple to understand however its ultimate success depends on deciding where cells fit into your organization and then applying the know how to design implement and operate them Reorganizing the Factory presents a thoroughly researched and comprehensive life cycle approach to competing through cellular work organizations It takes you from the basic cell concept and its benefits through the process of justifying designing implementing operating and improving this new type of work organization in offices and on the factory floor The book discusses many important technical dimensions such as factory analysis cell design planning and control systems and principles for lead time and inventory

reduction However unique to the literature it also covers in depth the numerous managerial issues that accompany organizing work into cells In most implementations performance measurement compensation education and training employee involvement and change management are critically important These issues are often overlooked in the planning process yet they can occupy more of the implementation time than do the technical aspects of cells Includes Why do cells improve lead time quality and cost Planning for cell implementation Justifying the move to cells strategically and economically Designing efficient manufacturing and office cells Selecting and training cell employees Compensation system for cell employees Performance and cost measurement Planning and control of materials and capacity Managing the change to cells Problems in designing implementing and operating cells Improving and adapting existing cells Structured frameworks and checklists to help analysis and decision making Numerous examples of cells in various industries

The Essence and Measurement of Organizational Efficiency Tadeusz Dudycz, Grażyna Osbert-Pociecha, Bogumiła Brycz, 2015-09-29 This book offers a collection of studies on various organizations efficiency criteria for evaluating efficiency together with tools and methods for measuring efficiency The articles included present an interdisciplinary look at efficiency its essence and the principles of its measurement They represent an attempt to seek the conceptual boundaries of efficiency i e to clarify this abstract and multidimensional concept including its relation to innovation competitiveness and intellectual capital The contributions also identify a broad spectrum of conditions for achieving efficiency in various types of organizations and systems e g health care hybrid organizations non profit organizations representing various industries e g insurance banking tourism agriculture

Wirkungspotentiale von Prozeßinnovationen, 2013-07-02 Der Autor zeigt da die methodische und systematische Ermittlung von Wirkungspotentialen einen relevanten Baustein f r zielgerichtete Veränderungsprozesse in Industriebetrieben darstellt und gibt Gestaltungshinweise

Research in Management Accounting Ruhanita Maelah, 2010-10-12 This book focuses on research in management accounting that uses Malaysia s business environment as the scope of study The motivation to embark on this publication was due to the recognition that although management accounting has received increasing interest from various organizations including government businesses and educators published documents that report findings from research in management accounting undertaken in Malaysia are still limited The objective of this book is to address the gap by providing readers with five research oriented articles on management accounting issues namely Performance Measurement Design in Service Organizations Management Accounting and Control Systems in the Service Sector Activity Based Costing Intellectual Capital and Management Accounting Practices and Customer Focused Manufacturing Strategy and Performance Measurement Systems The articles are written by a pool of active researchers in the area of management accounting and are expected to have high academic value Each is complete with a literature review methodology data analysis and references Even though this is the case the articles have also been carefully chosen and edited for the general reader This book is suitable as a reference for researchers academics managers

accountants and policy makers

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