

The Contribution of Lean Accounting Implementation to Enhancing Corporate Governance Attributes: A Field Study of a Sample of Economic Enterprises in Blida Province

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Abstract:

This work aims to highlight the role of lean accounting in enhancing corporate governance attributes through a field study of a sample of economic enterprises in Blida Province. The research employed both descriptive-analytical and field-based approaches, utilising a questionnaire administered to employees (senior executives, executives, and supervisory staff) across all departments related to management, production, accounting, and cost control within the enterprises selected for the study.

The findings indicate that the implementation of lean accounting strengthens transparency and disclosure while supporting internal control mechanisms and accountability. The study concludes that this accounting model serves as an effective tool for promoting corporate governance and improving organisational performance within the Algerian context.

Keywords: Lean accounting, corporate governance, Governance Attributes.

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1. INTRODUCTION:

Corporate governance is one of the fundamental pillars underpinning the sustainability of economic enterprises, as it constitutes a comprehensive system of rules and procedures aimed at regulating relationships between shareholders, management, and other stakeholders. Contemporary studies have demonstrated that the success of corporate governance largely depends on the quality and transparency of accounting information, as it serves as the principal tool for informed decision-making and for fostering trust among various economic actors. In light of the rapid transformations shaping the global business environment, traditional accounting models have become inadequate to meet the demands for speed and accuracy in the production of information. This has necessitated the exploration of more flexible and practical approaches. Among these approaches, lean accounting, which is based on the principles of lean management, has emerged to reduce waste in accounting processes and provide real-time data to support effective governance. The activation of corporate governance attributes such as transparency, disclosure, accountability, and fairness is closely linked to the efficiency of an organisation's accounting system.

Main Research Question: To address this important topic, the following central research question was formulated:

Does the implementation of lean accounting contribute to enhancing corporate governance attributes according to the study sample?

Subquestions:

- ✓ Does the implementation of lean accounting contribute to enhancing transparency and disclosure according to the study sample?
- ✓ Does the implementation of lean accounting contribute to enhancing fairness and equality according to the study sample?
- ✓ Does the implementation of lean accounting contribute to enhancing accountability according to the study sample?
- ✓ Does the implementation of lean accounting not contribute to enhancing responsibility according to the study sample?
- ✓ Does the implementation of lean accounting not contribute to enhancing independence according to the study sample?

Hypotheses: The hypotheses can be formulated as follows:

Main Hypothesis:

Null Hypothesis (H_0):

The implementation of lean accounting does not contribute to enhancing corporate governance attributes according to the study sample at a significance level of ($\alpha = 0.05$).

Subhypotheses (H_0):

- "The implementation of lean accounting does not contribute to enhancing transparency and disclosure according to the study sample at a significance level of ($\alpha = 0.05$)."
- "The implementation of lean accounting does not contribute to enhancing fairness and equality according to the study sample at a significance level of ($\alpha = 0.05$)."
- "The implementation of lean accounting does not contribute to enhancing accountability according to the study sample at a significance level of ($\alpha = 0.05$)."
- "The implementation of lean accounting does not contribute to enhancing responsibility according to the study sample at a significance level of ($\alpha = 0.05$)."

- "The implementation of lean accounting does not contribute to enhancing independence according to the study sample at a significance level of ($\alpha = 0.05$)."

Significance of the Study: The significance of this study lies in its integration of a modern accounting approach, lean accounting, with the corporate governance mechanism, which has become a strategic necessity for organisations in the face of competitive and globalisation challenges. Its importance also stems from providing practical evidence regarding the potential of employing lean accounting as a supportive tool for transparency and accountability within Algerian economic enterprises. This, in turn, is expected to strengthen the confidence of investors and economic actors and contribute to improving the local business environment.

Objectives of the Study: This study aims to:

- The relationship between the implementation of lean accounting and the enhancement of corporate governance attributes should be highlighted.
- Analyse the impact of adopting lean accounting on the level of transparency and disclosure within economic enterprises.
- Examine the extent to which lean accounting contributes to supporting mechanisms of accountability and internal control.
- The present field-based findings illustrate the current state of implementing this accounting model in a sample of economic enterprises in Blida Province and propose practical recommendations for its development to serve corporate governance in the Algerian context.

Methodology: To address the stated research problem and verify the hypotheses, this study employed a descriptive and analytical approach to describe the contribution of lean accounting to enhancing corporate governance attributes, drawing on specialised studies and international references. A questionnaire was also utilised as part of an exploratory field study conducted on a sample comprising 216 employees and executives from economic enterprises in Blida Province. Data analysis was performed via SPSS software by calculating the means, standard deviations, and Cronbach's alpha coefficients to verify reliability and validity. Additionally, the Kolmogorov–Smirnov test was applied to assess data normality, followed by the use of simple linear regression analysis to test the hypotheses and measure the relationship between lean accounting and governance attributes.

Previous studies: A growing body of literature has highlighted the transformative potential of lean thinking and lean accounting in improving organisational performance and governance mechanisms.

Bezgrari and Ben Sahel (2018) established a theoretical foundation for lean thinking and lean manufacturing, emphasising five fundamental principles: understanding customer needs, identifying value, creating smooth operational flows, responding to demand, and striving for perfection. Their study demonstrated that firms implementing these principles effectively minimise waste and deliver enhanced value to customers, ultimately boosting competitiveness and performance.

Building on these theoretical insights, Abdeljalil (2018) shifted attention to the accounting dimension, arguing that traditional income statements often obscure inefficiencies and redundant costs. In contrast, lean accounting provides accurate, timely, and transparent data, enabling early detection of variances and reinforcing internal control systems. These findings

underscore the importance of lean accounting as a decision-support tool that strengthens managerial effectiveness and transparency in reporting.

Similarly, Blackstone (2015) reinforced this perspective by illustrating how lean accounting eliminates nonvalue-adding processes, streamlines procedures, and reduces operational costs. The study highlighted its role in improving financial reporting quality and organisational responsiveness, particularly in dynamic market environments, thus demonstrating its operational and strategic relevance.

Extending these discussions, Crandall (2017) explored the direct relationship between lean accounting practices and financial performance indicators such as profitability, growth, and cash flow management. The findings confirmed that lean accounting not only simplifies decision-making processes but also fosters innovation, enhances strategic flexibility, and improves overall organisational competitiveness.

By the same token, the OECD Report (2004, with subsequent updates), *Corporate Governance: Principles and Regulatory Framework*, stands as one of the most influential global references on corporate governance. It conceptualises governance as a network of relationships between management, the board of directors, shareholders, and stakeholders, emphasising that the adoption of key attributes such as transparency, fairness, accountability, responsibility, and independence strengthens investor confidence; enhances economic efficiency; and equips organisations to achieve sustainability and attract capital. This aligns closely with the findings of Bezgrari and Ben Sahel (2018), Abdeljalil (2018), Blackstone (2015), and Crandall (2017), collectively underscoring that lean accounting and governance principles are mutually reinforcing, forming a solid framework for improving organisational performance and competitiveness.

2. Theoretical Framework of Lean Accounting:

2.1. Concept of Lean Accounting: Before lean accounting is defined, the concepts of lean thinking and lean manufacturing must be outlined as follows (Bezgrari & Ben Sahel, 2018, pp. 95–96):

a. Lean Thinking: Ongoing transformations in the business environment have compelled organisations to seek new approaches that align with these changes. This necessity has led enterprises to adopt lean thinking, which is defined as a novel mindset centred on delivering value to the end consumer. Lean thinking provides systematic methods for identifying value, mapping value streams, implementing value-adding activities on demand, and eliminating nonvalue-adding processes. It comprises five key principles:

- ✓ Understanding customers and defining value;
- ✓ Mapping the value stream;
- ✓ Creating flow by eliminating waste;
- ✓ Responding to customer pull;
- ✓ Striving for perfection.

b. Lean Manufacturing: Lean manufacturing is a production system designed to eliminate waste while maximising customer value. It is characterised by delivering the right products in the right quantities, with the right quality, at the right time, and at the lowest possible cost.

c. Definition of lean accounting: Several definitions of lean accounting have been proposed in the literature, including the following:

- Kennedy and Brewer defined lean accounting as centred on two fundamental dimensions. The first is cost analysis through the value stream, which incorporates all value-adding activities as well as those with negligible or no value that nonetheless exist within processes and consume resources. The second dimension is the lean income statement, which illustrates the effects of inventory and actual costs without variance adjustments. This results in the absence of standardised data in the income statement, as it is typically prepared on a monthly or weekly basis, along with other specific details (Abdeljalil, 2018, p. 206).
- Similarly, Blackstone James defined lean accounting as a set of principles and methods designed to reduce costs by simplifying processes and procedures, identifying nonvalue-adding activities, and subsequently eliminating them to save both effort and expenditure (Makhlad, 2015, p. 7).
- In a similar vein, Crandall described the lean accounting system as one that minimises the consumption of resources that do not add value to the product through the utilisation of various lean tools. He further stated that lean accounting provides accurate and comprehensible information promptly to encourage and support lean transformation across all organisational levels, thereby enhancing decision-making, growth, profitability, and cash flows (Al-Afif, 2017, p. 250).
- Furthermore, Ali, Saker, Sherwan, Daban, and Daji (2024) characterised lean accounting as a novel accounting approach arising from a growing organisational interest in adopting a lean thinking culture. One of its objectives is to measure the impact of lean project financial policies on business processes. It also reorganises product costing through value streams, introduces changes in inventory valuation techniques, and emphasises adjustments in financial reporting to include both financial and nonfinancial information (p. 31).

Taken together, these definitions illustrate that lean accounting comprises a set of integrated practices aimed at analysing organisational systems and delivering relevant, accurate information to support sound decision-making. Its ultimate goal is to achieve optimal resource utilisation at minimal cost while maintaining product quality by eliminating all nonvalue-adding activities.

2.2. Steps of lean accounting: According to Huntzinger (2007, pp. 10–320), the implementation of lean accounting requires organisations to follow several key steps:

- Align the value stream with the organisation's strategic objectives.
- The value and profit streams should be developed and enhanced, and areas of waste within the value streams should be identified.
- The financial staff is trained in a value stream strategy to make informed decisions via lean accounting tools.
- The cost data are analysed to support lean accounting processes.
- Eliminate and disregard overly complex financial transactions.
- Employ cost-based pricing strategies and determine the breakeven point in competitive markets.
- Provide training and continuous development for employees and leadership teams in lean accounting systems.

2.3. Importance of Lean Accounting: The significance of implementing lean accounting can be summarised as follows:

- a. Cost reduction:** This reduces costs by eliminating unnecessary processes and waste within the organisation.

b. Financial Benefits: This identifies financial gains through the application of waste-free production thinking and strategies that focus on lean accounting principles to achieve these benefits.

c. Informed decision-making: This method supplies accurate information to support sound decisions that lower costs while increasing revenues and profits.

d. Customer Value Maximisation: This focuses on maximising customer value by linking performance measurement with the drivers of value creation (Wempe, 2011, p. 50).

e. Timely and accurate data: This approach delivers precise, comprehensible, and timely information to drive organisational transformation towards lean practices, enabling well-informed decisions on pricing, profitability, and cash flow.

f. Waste elimination in accounting processes: Waste elimination uses lean accounting tools to eliminate inefficiencies in accounting operations, thereby enhancing continuous financial control.

g. Compliance with GAAP: GAAP adheres strictly to generally accepted accounting principles (GAAPs) in the preparation of both internal and external reports.

h. Cultural development: Cultural development supports organisational culture by motivating human resources, providing relevant information, and encouraging continuous improvement at all organisational levels (Aghdaei, 2012, p. 5).

i. Cost Management: Lean accounting saves money and lowers expenses, especially for companies lacking structured cost reduction plans, due to diverse operations and inefficient accounting systems.

j. Long-term lean implementation: Long-term lean implementation promotes the application of lean improvement and lean manufacturing in the long term through lean performance metrics, enabling management to monitor production cells effectively.

k. Clear Financial Impact Assessment: This assessment clearly identifies the financial impact of lean improvements. While many firms rely on traditional cost reduction methods, lean accounting systematically eliminates waste, conserves resources, and provides financial evaluations that enhance overall performance (Maskell, 2010, p. 20).

2.4. Objectives of Lean Accounting: Lean accounting aims to minimise all forms of waste, whether in labour, materials, or time, while fostering an organisational culture of continuous improvement among employees across all units of the enterprise. Moreover, as it reflects the value stream in management accounting, its objectives include the following (Tayeb, Al-Sedraoui, & Zerfaoui, 2011, p. 605):

- Reducing complexity and eliminating all types of waste through the application of lean principles.
- Training value stream managers can improve the quality of financial decision-making to prepare accurate reports that identify the components of the value stream.
- The value stream is measured to develop strategies that align with financial reporting requirements.
- Involving value stream managers in financial planning and budgeting processes.

2.5. Challenges of Implementing Lean Accounting: Lean accounting faces several challenges that are often overlooked by managers, who typically focus on acquiring improved information to manage operations without fully considering these barriers. The key obstacles include the following (Marghni, Demdoun, & Bougafa, 2021, pp. 356–357):

- The lack of formal endorsement by accounting bodies, including the Financial Accounting Standards Board (FASB), means that lean accounting has not yet received full approval.
- The high cost is associated with transitioning to a lean accounting system.
- Limited acceptance among the investment community, particularly among publicly traded companies, as transparent and publicly disclosed changes may conflict with industrial firms' policies.
- The necessity for accountants to learn and master the lean accounting system is considered a professional requirement to remain updated on developments in the field.
- There is increased demand for comprehensive internal and external reporting systems.
- The potential need to restructure the organisation and shift its culture from transaction-focused approaches to operational guidance and process orientation.
- Accountants' failure to provide guidance and advice to managers is necessary for managers to understand the implications of accounting processes.

3. Attributes of Corporate Governance:

The concept of corporate governance is closely tied to the behaviour of all parties involved in a company, including management, shareholders, boards of directors, and stakeholders. This requires the presence of key attributes that form the pillars of this system, aimed at ensuring sound management, mitigating risks, and combating administrative and financial corruption. The most prominent attributes are as follows (Bouras, 2025, p. 53):

3.1. Disclosure and Transparency: The corporate governance framework should guarantee accurate and timely disclosure of all matters related to a company's establishment, including its financial position, performance, ownership structure, and methods of exercising authority (Trirat & Chelabi, 2022, p. 6). Furthermore, companies should disclose their strategic objectives, governance structure, board composition, executive compensation, and policies or mechanisms associated with corporate governance.

3.2. Fairness and Equality: The governance framework must ensure equal treatment for all shareholders, including minority and foreign shareholders. All shareholders should have access to effective remedies in cases where their rights are violated, and any individual or entity responsible for such violations, manipulation, or obstruction of these rights should be held accountable (Bouderbala & Harrouchi, 2021, p. 40).

3.3. Accountability: There should be a precise mechanism for holding executives and senior management accountable for their performance and requiring them to justify decisions before the board of directors and shareholders. This fosters institutional discipline and prevents the abuse of authority.

3.4. Responsibility: Responsibility refers to clearly defining the organisational structure and distributing powers and duties within the company, thereby ensuring that decision-makers are held accountable for the outcomes of their actions and decisions.

3.5. Independence: Independence aims to reduce conflicts of interest. It starts by ensuring balanced board composition and appointing independent directors and extends to selecting a competent and independent external auditor to guarantee the credibility of financial reports (Bouras, 2025, p. 54).

4. Empirical Framework:

To test the contribution of lean accounting to enhancing corporate governance attributes, a questionnaire was chosen as the primary measurement tool. Several implementation steps were undertaken to ensure its reliability, the likelihood of obtaining similar results if administered repeatedly to the same participants, and validity, which ensures that the instrument measures what it is intended to measure.

4.1 Study Methodology, Scope, Sample, and Instrument

a. Methodology: To address the main research question, answer the subquestions, and achieve the study objectives, the empirical component employed the analytical statistical method, as it best aligns with the nature of the research phenomenon. This method goes beyond data collection and description to include quantitative and qualitative analysis, identifying relationships between variables, interpreting findings, and deriving logical conclusions that reflect practical implications.

b. Scope of the Study:

- **Geographical and Human Scope:** This study focused on a sample of employees and executives working in economic enterprises located in Blida Province.

- **Subject Scope:** This study investigated the contribution of lean accounting to the activation of corporate governance mechanisms.

c. Study Sample: The study sample consisted of 216 employees and executives from economic enterprises in Blida Province. Data collection was conducted via an electronic questionnaire distributed via email to several institutions across the province and through social media platforms.

4.2 Research instrument: Given the nature of this study, the questionnaire was identified as the most appropriate technique for collecting information regarding the attitudes and behaviours of a large group of individuals on the basis of their responses. To obtain accurate results and assess the validity of the proposed hypotheses, the questionnaire was divided into two main sections as follows:

- **Section One:** This section includes general questions concerning the personal and professional characteristics of the respondents.

- **Section Two:** This section is divided into two parts:

- **Axis One: Lean accounting:** comprising 17 items.

- **Axis Two: Corporate Governance Attributes:** comprising 26 items distributed as follows:

- 6 items for transparency and disclosure;
- 5 items for fairness and equality;
- 5 items for accountability;
- 5 items for responsibility;
- 5 items for independence.

4.3 Measurement Scale: The five-point Likert scale was selected because it is considered the most suitable and widely used measurement tool for this type of study. The scale is based on five response options, outlined as follows:

Table 1: Categories of Scale Ratings According to the Five-Point Likert Scale

Mean Score	Scale Points	Rating	Level of Agreement
1.00 – 1.79	1	Strongly Disagree	Very Low Level
1.80 – 2.59	2	Disagree	Low Level
2.60 – 3.39	3	Neutral	Moderate Level
3.40 – 4.19	4	Agree	High Level
4.20 – 5.00	5	Strongly Agree	Very High Level

Source: Developed by researchers on the basis of prior knowledge.

- **Statistical methods used in the study:** The statistical analysis was conducted via SPSS v28, and the following statistical tests and techniques were applied:

- **Frequency distribution and percentages:** Used to represent the personal and professional characteristics of the study sample.
- **Arithmetic Mean:** This metric is calculated to determine the average score assigned by respondents for each item and to derive the overall mean for each axis.
- **Standard Deviation:** Employed as the primary measure of dispersion, it indicates the degree of variability in responses relative to the mean.
- **Cronbach's alpha coefficient:** This coefficient was used to assess the internal consistency and reliability of the questionnaire items.
- **Square Root of Cronbach's Alpha:** Applied to determine the validity of the questionnaire items.
- **T test:** This test was conducted to identify differences in study variables attributable to variations in participants' demographic and professional characteristics.
- **One-Sample Kolmogorov–Smirnov Test:** This test was used to assess the normality of the data distribution.
- **Regression Analysis of Variance (ANOVA):** This test was applied to test the study hypotheses.

4.4 Reliability and validity of the study: To verify the reliability of the instrument, the Cronbach's alpha coefficient was calculated to measure the internal consistency of the questionnaire in its final version. The coefficient should exceed 0.60 to indicate acceptable reliability. Moreover, the validity coefficient, computed as the square root of Cronbach's alpha, was also calculated to confirm the validity of the instrument, with a minimum acceptable level of 0.70. This is summarised in the following table:

Table 2: Cronbach's alpha reliability coefficient for the study dimensions

Axis	Dimension	Number of Items	Cronbach's Alpha	Validity Coefficient	Percentage
Axis 1: Lean Accounting		17	0.869	0.932	%86.9
Axis 1: Corporate Governance Attributes	Transparency and Disclosure	06	0.845	0.928	%84.5
	Fairness and Equality	05	0.848	0.920	%84.8
	Accountability	05	0.892	0.944	%89.2
	Responsibility	05	0.835	0.913	%83.5
	Independence	05	0.824	0.907	%82.4
Total Items		43	0.860	0.979	%86

Source: Prepared by the researchers via SPSS v28 outputs.

The results in Table 2 indicate that the reliability and validity coefficients for the 43 questionnaire items were 0.860 and 0.979, respectively. These results confirm that the reliability and validity of the questionnaire are acceptable.

4.5 Normality Test: To determine whether the data followed a normal distribution, the one-sample Kolmogorov–Smirnov (K–S) test was applied as follows:

Table 3: One-Sample Kolmogorov–Smirnov Test for Normality

Axes and Dimensions	Title	Number of Items	Z value	Significance Level (Sig.)
Axis 1	Lean Accounting	17	0.622	0.834
Axis 2	Corporate Governance Attributes	26	0.588	0.998
Dimension 1	Transparency and Disclosure	6	0.973	0.300
Dimension 2	Fairness and Equality	5	0.834	0.490
Dimension 3	Accountability	5	0.888	0.409
Dimension 4	Responsibility	5	0.558	0.914
Dimension 5	Independence	5	0.645	0.799

Source: Prepared by the researchers via SPSS v28 outputs.

To determine whether the dataset followed a normal distribution, the one-sample Kolmogorov–Smirnov test was applied, as this test is essential when testing hypotheses since most parametric tests require normally distributed data. The results are shown in Table 3. The results in Table 3 confirm that all significance levels (Sig.) for each axis and dimension were greater than 0.05 (Sig. > 0.05), which indicates that the dataset follows a normal distribution.

4.6 Analysis of Respondents’ Opinions Regarding Section One: “Personal Data”: To identify the demographic and professional characteristics of the study sample, frequencies and percentages were calculated for the respondents. The results are presented in Table 4.

Table 4: Demographic and professional characteristics of the sample

Variable	Category	Frequency	Percentage (%)
Age	Less than 30 years	48	22.22%
	30 to less than 40 years	108	50.00%
	40 to less than 50 years	36	16.68%
	50 years and above	24	11.10%
	Total	216	100%
Educational Qualification	Higher Technician	42	19.40%
	Bachelor’s Degree	90	41.70%
	Master’s Degree	48	22.20%
	Engineer	24	11.10%
	Doctorate	12	5.60%
	Total	216	100%
Job Position	Senior Executive	24	11.10%
	Executive	84	38.90%
	Supervisory Staff	108	50.00%
	Total	216	100%
Years of Experience	Less than 5 years	48	22.20%
	5 to 10 years	78	36.10%
	10 to 15 years	30	13.90%
	15 years and above	60	27.80%
	Total	216	100%

Source: Prepared by the researchers via SPSS v28 outputs.

From Table 4, the following observations can be made:

- With respect to the age variable, the group aged 30--40 years represented the most significant proportion of respondents, at 50%. A total of 22.22% of the respondents were

under 30 years old, 16.67% were aged 40 to less than 50 years, and 11.1% were aged 50 years and above.

- For the educational qualification variable, 41.7% of the respondents held a bachelor's degree, 22.2% had a master's degree, 19.4% were higher-level technicians, 11.1% were engineers, and 5.6% held a doctorate. This indicates that the respondents' educational levels are relatively high, which is favourable for the study.
- With respect to the current job position variable, the majority of the respondents were supervisory staff (50%), followed by executives (38.9%), while senior executives represented 11.1% of the sample.
- With respect to years of experience, 22.2% of the respondents had less than five years of experience, 36.1% had between five and less than ten years, 13.9% had between ten and less than fifteen years, and 27.8% had fifteen years or more of professional experience.

4.7 Analysis and Interpretation of Respondents' Opinions on the Study Axes – Section Two

a. Analysis of Respondents' Opinions on the Lean Accounting Axis: The following table presents the items of the first axis used to determine the respondents' views regarding the lean accounting dimension:

Table 5: Responses of the Study Sample Participants to the Lean Accounting Axis Items

No.	Statements	Mean	Standard Deviation	Relative Importance	Level of Agreement
1	The company relies on flexible accounting systems that can be developed and adjusted as needed.	3.67	1.034	7	Agree
2	Lean accounting helps reduce accounting waste by eliminating non-value-adding activities.	3.57	0.877	10	Agree
3	Lean accounting provides real-time information and reports that enhance decision-making efficiency.	3.70	0.898	5	Agree
4	There is ongoing collaboration between accountants and other departments to improve processes.	3.90	0.995	1	Agree
5	Lean accounting reports help evaluate actual performance compared with planned performance.	3.53	0.950	11	Agree
6	Lean accounting methods are used to increase transparency in presenting financial results.	3.82	0.885	2	Agree
7	Regular reviews are conducted to improve work methods and reduce waste.	3.43	0.995	15	Agree
8	Employees are trained in lean accounting principles and tools.	3.69	1.034	6	Agree
9	The company adopts continuous process analysis to reduce costs.	3.77	1.038	3	Agree
10	Lean accounting is used to support innovation and improve product and service quality.	3.62	0.914	9	Agree

11	Lean accounting is used to detect financial and operational deviations early.	3.75	0.950	4	Agree
12	Lean accounting improves the quality of investment-related decisions.	3.68	1.108	8	Agree
13	Lean accounting enhances the independence of internal audit committees by providing accurate data.	3.48	0.965	12	Agree
14	It enables management to track the efficiency of activities and processes at the departmental level.	3.45	0.943	14	Agree
15	Lean accounting is used as a tool to support corporate social responsibility by measuring activity impact.	3.46	0.932	13	Agree
16	Lean accounting helps reduce financial risks through fast and accurate information.	3.41	1.076	16	Agree
17	Lean accounting fosters innovation in improving operational and financial processes to ensure sustainability.	3.40	0.907	17	Agree
Lean Accounting Axis		3.67	0.876	–	–

Source: Prepared by the researchers on the basis of the questionnaire and SPSS v28 outputs.

The results in the table above indicate that the mean score of the responses to the items under the lean accounting axis was 3.67, with a standard deviation of 0.876. Furthermore, the table shows that the mean scores for the respondents' answers to the items of this variable ranged between 3.40 and 3.90, with standard deviations ranging from 0.789 to 1.121. On the basis of these findings and in accordance with the study scale, the independent variable lean accounting reflects a high level of acceptance according to the participants' responses. This demonstrates that respondents have a clear understanding of the importance of the lean accounting methods applied by their organisations to achieve departmental objectives, which in turn contributes to accomplishing the overall goals of the enterprise.

b. Analysis of respondents' opinions on the corporate governance attribute axis: The questionnaire results for this axis are presented according to the five dimensions of corporate governance attributes:

Table 6: Responses of the Study Sample Participants to the Corporate Governance Attribute Axis Items

No.	Statements	Mean	Std. Deviation	Relative Importance	Level of Agreement
A. Transparency and Disclosure		3.73	0.768	3	Agree
1	The company discloses potential risks and their impact on operations.	3.62	0.877	4	Agree
2	All material information is clearly disclosed to stakeholders.	3.49	1.121	5	Agree
3	The company follows clear policies and procedures for public disclosure.	3.64	0.959	3	Agree
4	Periodic reports are published on	3.67	1.034	2	Agree

	platforms easily accessible to shareholders.				
5	The company provides accurate and timely financial reports.	3.69	1.004	1	Agree
6	Shareholders are informed of any significant changes in policies or operations.	3.45	0.956	6	Agree
B. Fairness and Equality		3.60	0.833	5	Agree
1	The company ensures equal opportunities for all shareholders to access information and participate.	3.63	0.747	2	Agree
2	All shareholders are treated without discrimination or bias.	3.13	1.137	4	Neutral
3	Profits are distributed according to ownership shares without exception.	3.47	1.008	3	Agree
4	All shareholders are granted equal voting rights.	3.83	0.730	1	Agree
5	The company considers the interests of minority shareholders.	2.83	1.053	5	Neutral
C. Accountability		3.65	0.788	4	Agree
1	The company clearly defines the powers and responsibilities of senior management.	3.51	1.023	5	Agree
2	Executives are held accountable in cases of errors or negligence.	3.64	0.903	3	Agree
3	Precise mechanisms exist for evaluating the performance of management and the board of directors.	3.59	1.069	4	Agree
4	Regular performance evaluation reports are prepared and shared with shareholders.	3.72	1.025	2	Agree
5	Clear corrective actions are taken when performance deficiencies are identified.	3.79	1.005	1	Agree
D. Responsibility		3.76	0.706	2	Agree
1	The company complies with all local and international laws and regulations.	3.92	0.774	1	Agree
2	The company adheres to ethical standards in all its activities.	3.64	0.959	4	Agree
3	The company is committed to social responsibility towards the community.	3.59	1.044	5	Agree
4	The company works to protect the environment and ensure sustainability.	3.69	0.977	3	Agree
5	Employees receive training to comply with legal and ethical standards.	3.74	0.910	2	Agree
E. Independence		3.83	0.789	1	Agree
1	The board of directors is independent from executive management.	3.66	1.234	3	Agree
2	Independent members serve on the board to ensure objective decision-	3.84	1.221	1	Agree

	making.				
3	Strategic decisions are made free from conflicts of interest.	3.38	1.497	5	Neutral
4	Independent committees within the board are granted broad authority.	3.78	1.313	2	Agree
5	Board members are selected based on professional and objective criteria.	3.66	1.208	4	Agree

Source: Prepared by the researchers on the basis of the questionnaire and SPSS v28 outputs.

From Table 6, the following observations can be made:

a. Transparency and Disclosure: This dimension ranked third in relative importance according to the study sample's responses. The mean score for responses to this dimension was 3.73, with a standard deviation of 0.768. The scale of the study indicates a high level of acceptance of transparency and disclosure practices. The mean scores for individual items ranged between 3.49 and 3.69, whereas the standard deviations ranged from 0.877 to 1.121. These findings suggest that the enterprises under study attach significant importance to transparency and disclosure, particularly by providing accurate and timely financial reports.

b. Fairness and Equality: This dimension ranked fifth in relative importance. The overall mean score was 3.60, with a standard deviation of 0.833, reflecting a good level of acceptance based on the study scale. The mean scores for the items under this dimension ranged between 2.83 and 3.83, whereas the standard deviations ranged from 0.730 to 1.137. These results indicate that fairness and equality in shareholder treatment are considered fundamental governance principles. Companies in the sample ensure equal opportunities for all shareholders to access information and participate in decision-making, and voting rights are granted under equal conditions.

c. Accountability: This dimension ranked fourth in relative importance, with an overall mean score of 3.65 and a standard deviation of 0.788, indicating a high level of acceptance. The mean scores for responses to this dimension's items ranged between 3.51 and 3.79, whereas the standard deviations ranged from **0.903 to 1.069**. These findings demonstrate that enterprises regularly prepare performance evaluation reports and hold responsible parties accountable in cases of errors or negligence.

d. Responsibility: This dimension ranked second in relative importance, with a mean score of 3.76 and a standard deviation of 0.706, indicating a high level of acceptance according to the study scale. The mean scores for the items of this dimension ranged between 3.92 and 3.59, with standard deviations ranging from 0.774 to 1.044. These results highlight that the role of stakeholders in the studied enterprises is highly significant, reflecting the fact that these organisations comply with all local and international laws and regulations while adhering to ethical conduct standards in all their activities.

e. Independence: This dimension ranked first in relative importance, with a mean score of 3.83 and a standard deviation of 0.789, indicating a high level of acceptance. The mean scores for this dimension's items ranged between 3.66 and 3.38, with standard deviations between 1.208 and 1.497. These findings demonstrate that the boards of directors in the studied companies maintain independence from executive management, enabling objective strategic decision-making and reducing the risk of conflicts of interest.

4.8 Hypothesis Testing:

a. Testing the Main Hypothesis: The central hypothesis was formulated as follows:

H₀ : “The implementation of lean accounting does not contribute to enhancing corporate governance attributes according to the study sample at a statistically significant level ($\alpha = 0.05$)”, To ensure the validity of the model for testing this hypothesis, a simple linear regression analysis was performed. The results of the statistical processing are summarised in the following table:

Table 7: Simple Linear Regression Equation for the Main Hypothesis

Independent Variable	Dependent Variable	Correlation Coefficient (R)	Coefficient of Determination (R ²)	T Value	B (Beta)	F Value	Significance Level (Sig.)
Lean Accounting	Activation of Corporate Governance Attributes	0.759	0.575	8.867	0.728	29.621	0.000

Source: Prepared by the researchers on the basis of the questionnaire and SPSS v28 outputs.

The results in the above table show that the Pearson correlation coefficient (R) between the implementation of lean accounting and the activation of corporate governance attributes is 0.759, indicating a positive correlation and confirming the presence of a direct positive relationship between the two variables. This suggests that implementing lean accounting practices positively influences and enhances corporate governance attributes.

The coefficient of determination (R²) was 0.575, meaning that lean accounting practices explain 57.5% of the **variation** in corporate governance attributes. In comparison, the remaining 42.5% of the variation is attributed to other factors, including random error. The overall model significance was confirmed by the F test result of 29.621 at a significance level of 0.000, which is lower than 0.05, indicating that the regression model is statistically significant. Furthermore, the **t** test result for the lean accounting variable was 8.867 at a significance level of 0.000, which was also less than 0.05, confirming the significance of the regression coefficient. The positive regression coefficient indicates that an increase of one unit in lean accounting implementation leads to a positive enhancement in corporate governance attributes.

On the basis of these findings, the null hypothesis is rejected, and the alternative hypothesis is accepted: “The implementation of lean accounting contributes to enhancing corporate governance attributes according to the study sample at a statistical significance level of ($\alpha = 0.05$).”

The regression equation explaining the relationship is as follows:

Activation of Corporate Governance Attributes = 1.082 + 0.728 × Lean Accounting Implementation.

b. Testing the Subhypotheses:

- **Testing the first Subhypotheses:** “The implementation of lean accounting does not contribute to enhancing transparency and disclosure according to the study sample at a significance level of ($\alpha = 0.05$).”

Table 8: Simple linear regression results for the transparency and disclosure dimension

Independent Variable	Dependent Variable	Correlation Coefficient (R)	Coefficient of Determination (R ²)	T Value	B (Beta)	F Value	Significance Level (Sig.)
Lean Accounting Implementation	Transparency and Disclosure Attribute	0.470	0.537	3.534	0.348	9.204	0.000

Source: Prepared by the researchers on the basis of the questionnaire and SPSS v28 outputs.

The results in the above table show that the Pearson correlation coefficient (R) between lean accounting implementation and the transparency and disclosure dimension is 0.470, indicating a positive correlation and a direct relationship between the two variables. This confirms that applying lean accounting positively influences transparency and disclosure. The coefficient of determination ($R^2 = 0.537$) indicates that lean accounting practices explain 53.7% of the variation in transparency and disclosure, whereas the remaining variation is attributed to other factors, including random error.

The F test value (9.204) at a significance level of $0.000 < 0.05$ confirms the overall significance of the regression model. Similarly, the t test value (3.534) at $p = 0.000 < 0.05$ confirms that the regression coefficient is significant and positive ($B = 0.348$). This implies that an increase of one unit in lean accounting implementation leads to an increase in transparency and disclosure.

Thus, the null hypothesis is rejected, and the alternative hypothesis is accepted: *"The implementation of lean accounting contributes to enhancing the transparency and disclosure attribute according to the study sample at a statistical significance level of ($\alpha = 0.05$)."*

The regression equation explaining this relationship is as follows:

$$\text{Transparency and Disclosure} = 2.930 + 0.348 \times \text{Lean Accounting Implementation}$$

- **Testing the Second Subhypotheses:** "The implementation of lean accounting does not contribute to enhancing fairness and equality according to the study sample at a significance level of ($\alpha = 0.05$)."

Table 9: Simple linear regression results for the fairness and equality dimensions

Independent Variable	Dependent Variable	Correlation Coefficient (R)	Coefficient of Determination (R ²)	T Value	B (Beta)	F Value	Significance Level (Sig.)
Lean Accounting Implementation	Fairness and Equality	0.370	0.157	3.034	0.229	20.204	0.000

Source: Prepared by the researchers on the basis of the questionnaire and SPSS v28 outputs.

The results in the above table show that the Pearson correlation coefficient (R) between lean accounting implementation and the fairness and equality dimension is 0.370, which indicates a positive correlation and confirms the existence of a direct positive relationship between the two variables. This finding demonstrates that applying lean accounting positively impacts fairness and equality.

The coefficient of determination ($R^2 = 0.157$) shows that 15.7% of the variance in fairness and equality is explained by lean accounting implementation. Moreover, the remaining variation is attributed to other factors, including random error.

The F test value (20.204) at $p = 0.000 < 0.05$ confirms the overall model significance, and the T test value (3.034) at $p = 0.000 < 0.05$ indicates that the regression coefficient ($B = 0.229$) is statistically significant and positive. This means that a one-unit increase in lean accounting implementation leads to an increase in fairness and equality.

Thus, the null hypothesis is rejected, and the alternative hypothesis is accepted: *"The implementation of lean accounting contributes to enhancing the fairness and equality attribute according to the study sample at a statistical significance level of ($\alpha = 0.05$)."*

The regression equation is as follows:

$$\text{Fairness and Equality} = 2.930 + 0.229 \times \text{Lean Accounting Implementation}$$

- **Testing the Third Subhypotheses:** "The implementation of lean accounting does not contribute to enhancing accountability according to the study sample at a significance level of ($\alpha = 0.05$)."

Table 10: Simple linear regression results for the accountability dimension

Independent Variable	Dependent Variable	Correlation Coefficient (R)	Coefficient of Determination (R^2)	T Value	B (Beta)	F Value	Significance Level (Sig.)
Lean Accounting Implementation	Accountability	0.531	0.482	4.769	0.412	15.745	0.000

Source: Prepared by the researchers on the basis of the questionnaire and SPSS v28 outputs.

The results indicate that the Pearson correlation coefficient (R) between lean accounting implementation and the accountability dimension is 0.531, reflecting a positive and direct relationship between the two variables. This finding demonstrates that lean accounting practices positively influence and enhance accountability.

The coefficient of determination ($R^2 = 0.482$) shows that 48.2% of the variation in accountability is explained by lean accounting implementation, whereas the remaining 51.8% is due to other factors, including random error.

The F test value (15.745) at $p = 0.000 < 0.05$ confirms that the regression model is statistically significant. Additionally, the t test value (4.769) at $p = 0.000 < 0.05$ indicates that the regression coefficient ($B = 0.421$) is significant and positive, indicating that a one-unit increase in lean accounting implementation results in a positive increase in accountability.

Consequently, the null hypothesis is rejected, and the alternative hypothesis is accepted: *"The implementation of lean accounting contributes to enhancing the accountability attribute according to the study sample at a statistical significance level of ($\alpha = 0.05$)."*

The regression equation is as follows:

$$\text{Accountability} = 2.693 + 0.421 \times \text{Lean Accounting Implementation}$$

- **Testing the Fourth Subhypotheses:** "The implementation of lean accounting does not contribute to enhancing responsibility according to the study sample at a significance level of ($\alpha = 0.05$)."

Table 11: Simple linear regression results for the responsibility dimension

Independent Variable	Dependent Variable	Correlation Coefficient (R)	Coefficient of Determination (R ²)	T Value	B (Beta)	F Value	Significance Level (Sig.)
Lean Accounting Implementation	Responsibility	0.508	0.558	4.486	0.382	12.124	0.000

Source: Prepared by the researchers on the basis of the questionnaire and SPSS v28 outputs.

The above table shows that the Pearson correlation coefficient (R) between lean accounting implementation and the responsibility dimension is 0.508, indicating a positive and direct correlation between the two variables. This finding demonstrates that implementing lean accounting has a positive effect on responsibility.

The coefficient of determination ($R^2 = 0.558$) reveals that lean accounting practices explain 55.8% of the variation in responsibility, whereas the remaining variation is due to other factors, including random error.

The model's overall significance was confirmed by the F test value of 12.124 at a significance level of $p = 0.000 < 0.05$. Similarly, the t test value (4.486) at $p = 0.000 < 0.05$ demonstrates that the regression coefficient ($B = 0.382$) is significant and positive, indicating that a one-unit increase in lean accounting implementation leads to a positive increase in responsibility.

On the basis of these findings, the null hypothesis is rejected, and the alternative hypothesis is accepted: *"The implementation of lean accounting contributes to enhancing the responsibility attribute according to the study sample at a statistical significance level of $\alpha = 0.05$."*

The regression equation is as follows:

$$\text{Responsibility} = 2.813 + 0.382 \times \text{Lean accounting implementation}$$

- **Testing the Fifth Subhypotheses:** "The implementation of lean accounting does not contribute to enhancing independence according to the study sample at a significance level of ($\alpha = 0.05$)."

Table 12: Simple linear regression results for the independence dimension

Independent Variable	Dependent Variable	Correlation Coefficient (R)	Coefficient of Determination (R ²)	T Value	B (Beta)	F Value	Significance Level (Sig.)
Lean Accounting Implementation	Independence	0.598	0.518	3.286	0.582	9.124	0.000

Source: Prepared by the researchers on the basis of the questionnaire and SPSS v28 outputs.

The above table indicates that the Pearson correlation coefficient (R) between lean accounting implementation and the Independence dimension is 0.598, indicating a positive and direct relationship between the two variables. This finding confirms that the application of lean accounting positively influences and enhances independence.

The coefficient of determination ($R^2 = 0.518$) reveals that lean accounting practices explain 51.8% of the variation in independence, whereas the remaining 48.2% is due to other factors, including random error.

The overall model significance was confirmed by the F test value of 9.124 at $p = 0.000 < 0.05$. Similarly, the t test value (3.286) at $p = 0.000 < 0.05$ demonstrates that the regression coefficient ($B = 0.582$) is statistically significant and positive, indicating that a one-unit increase in lean accounting implementation leads to a positive increase in independence.

On the basis of these findings, the null hypothesis is rejected, and the alternative hypothesis is accepted: *"The implementation of lean accounting contributes to enhancing the independence attribute according to the study sample at a statistical significance level of ($\alpha = 0.05$)."*

The regression equation is as follows:

$$\text{Independence} = 2.523 + 0.582 \times \text{Lean Accounting Implementation}$$

5. Conclusion:

This study demonstrates that lean accounting is not merely a simplified accounting approach for reducing procedures and minimising costs; rather, it is also an effective mechanism for supporting corporate governance principles. The hypothesis testing results confirmed the existence of a positive and statistically significant relationship between lean accounting implementation and the activation of the five governance attributes. Empirical findings revealed that the most substantial impact was observed on accountability and independence, whereas the weakest effect was on fairness and equality. From a theoretical perspective, the study emphasises the alignment between lean accounting objectives and corporate governance principles in achieving transparency, efficiency, and sustainability. Consequently, adopting lean accounting practices contributes to improving organisational performance, strengthening investor confidence, and fostering good governance practices. The findings underscore the strategic importance of promoting a lean accounting culture within Algerian enterprises as a key option for enhancing competitiveness and sustainable development.

5.1 Study Findings:

a. Theoretical Findings:

- Lean accounting is a modern accounting system designed to reduce waste and eliminate nonvalue-adding processes to achieve optimal resource utilisation.
- Research confirms that this system provides real-time, reliable financial information that supports more efficient managerial decision-making.
- One of the advantages of lean accounting is its contribution to reducing operational costs through the simplification of procedures and the elimination of unnecessary activities.
- Lean accounting enhances the quality of financial reporting, aligning it with the principles of transparency and disclosure in corporate governance.
- From a theoretical standpoint, lean accounting is a supportive tool for governance that offers clearer insights into inefficiencies and hidden costs often overlooked by traditional systems.
- Corporate governance provides a regulatory, legal, and ethical framework that aims to protect investor rights and strengthen stakeholder confidence.
- The five governance attributes of transparency, fairness, accountability, responsibility, and independence form the foundation for sound management and institutional sustainability.
- Contemporary theories highlight that lean accounting complements governance by enhancing accountability through the provision of accurate data for performance evaluation.

- Implementing lean accounting promotes greater independence within organisations by strengthening the role of audit and control committees.
- The adoption of lean accounting helps achieve fairness by improving resource allocation and reducing opportunities for financial manipulation.
- Embracing governance enhances economic efficiency by streamlining resource usage and reinforcing oversight mechanisms.
- Theoretically, governance promotes a commitment to corporate social responsibility (CSR), whereas lean accounting offers quantitative tools to measure its impact.
- Integrating lean accounting with governance leads to better alignment between financial performance and strategic objectives.
- Theoretical studies show that organisations applying lean accounting demonstrate greater adaptability to environmental changes than do those using traditional systems.
- Lean accounting supports the concept of institutional sustainability by improving both financial and administrative performance in a manner that aligns with modern governance requirements.

b. Practical Findings:

- The analysis of the questionnaire results revealed that the mean score of respondents' answers regarding lean accounting items was 3.67, indicating a high level of acceptance and reflecting respondents' awareness of the importance of implementing this system.
- The results showed that the transparency and disclosure dimension achieved a mean score of 3.73, highlighting the role of lean accounting in improving financial disclosure and the quality of periodic reports.
- The fairness and equality dimension recorded the lowest results among the five governance attributes, with a mean score of 3.60 and a coefficient of determination ($R^2 = 15.7\%$), suggesting that the impact of lean accounting on ensuring fairness is relatively limited.
- The accountability dimension achieved a mean score of 3.56, with $R^2 = 48.2\%$, demonstrating that lean accounting significantly contributes to clarifying authorities and holding officials accountable for errors or negligence.
- The responsibility dimension had a mean score of 3.76 and $R^2 = 55.8\%$, illustrating that the organisations studied are committed to laws and ethical standards as a result of adopting lean accounting practices.
- The independence dimension achieved the highest mean score (3.83), with $R^2 = 51.8\%$, indicating that lean accounting enhances the independence of boards of directors and oversight committees while minimising conflicts of interest.
- The regression analysis for the primary hypothesis revealed a correlation coefficient (R) of 0.759 and a coefficient of determination (R^2) of 0.575, confirming a strong positive relationship between lean accounting and governance attributes.
- The T value (8.867) at a significant level (Sig = 0.000) supports the rejection of the null hypothesis and acceptance of the alternative, confirming that lean accounting actively contributes to governance implementation.
- The findings revealed that lean accounting adoption promotes innovation and improves product and service quality (mean = 3.62), positively affecting corporate reputation and stakeholder trust.

- The data showed that organisations implementing lean accounting are more capable of early detection of financial and operational deviations (mean = 3.75) than other organisations are.
- Lean accounting practices were found to support social and environmental responsibility by incorporating the impact of activities into reports (mean = 3.46).
- The adoption of lean accounting has led to an improvement in the quality of investment decisions, owing to the accurate and timely information provided (mean = 3.68).

5.2 Recommendations: On the basis of the aforementioned findings, the following recommendations are proposed:

- Financial and administrative staff in economic enterprises should be trained on lean accounting tools and techniques to increase the quality of financial information and support strategic decision-making.
- Integrating lean accounting formally into governance systems so that it becomes part of internal corporate policies, thereby strengthening transparency and accountability.
- Accounting information systems can be developed to provide real-time and accurate data that facilitate early detection of irregularities and reinforce the independence of internal audit committees.
- Fairness and equality among shareholders should be improved through accounting and control measures that ensure equitable treatment of all stakeholders, predominantly minority shareholders.
- Enterprises should be encouraged to adopt a culture of innovation in the utilisation of lean accounting to assess the impact of social and environmental responsibility and enhance investor confidence.
- Drawing on the experiences of developed countries in integrating lean accounting with governance while adapting such practices to the specificities of the Algerian context.
- Involving value-stream managers and accountants in preparing financial plans and budgets to ensure alignment between financial performance and governance objectives.
- Expanding empirical research to cover additional economic sectors (industrial, service, and banking) to validate the generalisability of the study's findings.
- Implementing awareness programmes within organisations to explain the benefits of lean accounting and governance to employees at all levels, thereby fostering a shared organisational culture.
- To establish partnerships between universities and enterprises to develop applied research on lean accounting and corporate governance, research outcomes should be linked with national economic policies.

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