

# Journey of business excellence through lean in an apparel firm: Rhetoric, institutionalisation, and management accounting implications

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## Abstract

**Research Questions:** i) How has the rhetoric of lean been intertwined with the organisation's business excellence journey and become an institutionalised practice? ii) How has management accounting been implicated through the lean implementation?

**Motivation:** Lean manufacturing has gained global attention as a strategic approach to operational excellence. Although appropriate, limited research explores its implementation through a rhetorical lens, especially concerning the institutionalisation and the ensuing management accounting implications. This study seeks to address this apparent gap.

**Idea:** The research explores the journey of lean through the theoretical lens of rhetoric and rhetorical institutionalism. It unpacks how the persuasive power of lean inspired change, fostered institutionalisation, and triggered changes in management accounting structures and practices in a Sri Lankan apparel firm (Needlecraft).

**Data and Tools:** This is a qualitative case study. Data was collected through 20 in-depth interviews, a focus group discussion, and a review of documents, and thematically analysed.

**Findings** – Our findings reveal that the rhetorical power of lean convinced Needlecraft to embrace it. Nevertheless, the firm also benefited, with lean becoming an institutionalised practice and playing an instrumental role in Needlecraft's journey to business excellence.

**Contribution:** This study contributes to the literature by postulating that while lean carries rhetorical power and may prompt organisations towards implementation, it would also help an entity to reach business excellence beyond the rhetorical excitements. Foregrounding on rhetorical institutionalism and elucidating how rhetoric influences the implementation and institutionalisation of management tools, this paper extends existing management research

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inspired by institutional theory. It uncovers valuable insights to practitioners through a 'successful' lean implementation story and points out how a firm's management accounting landscape could be changed, as suited to operational realities (lean implementation).

**Keywords:** lean, rhetoric, business excellence, institutionalisation, qualitative research, case study.

**JEL code:** M410

## 1. Introduction

Faced with intense global competition, manufacturing organisations have taken a renewed interest in operational excellence through a focus on quality, productivity, cost management, and customer satisfaction (Sahoo, 2019). Firms have thus implemented continuous improvement initiatives, such as lean manufacturing (Grasso & Tyson, 2021; Nadeem *et al.*, 2025). The core thrust of lean is to produce finished goods at a pace to match customer demand through the elimination of waste and non-value-adding activities (Grasso & Tyson, 2021). The lean philosophy encompasses a variety of manufacturing tools and practices, including just-in-time (JIT), total productive maintenance, and supplier management, which work synergistically (Sangwa & Sangwa, 2023; Shi *et al.*, 2020), geared towards a holistic organisational strategy (Demaj & Mehillaj, 2023; Fullerton *et al.*, 2014).

The widespread use of the lean philosophy has led to a spurt in lean research globally (Gutierrez *et al.*, 2022). Such research has focused on the relationship between lean implementation and operational performance (Cil & Turkan, 2013; Khalfallah & Lakhal, 2020; Shi *et al.*, 2020), challenges and barriers of implementations (Cunha *et al.*, 2025; Marodin & Saurin, 2015; Pakdil & Leonard, 2016) and lean as a survival strategy during crisis times (Afum *et al.*, 2024; Singh *et al.*, 2009). Scholars have also examined the relationship between lean and critical success factors (Mund *et al.*, 2015; Netland, 2016) as well as lean and supply chain (Hu *et al.*, 2015). These research endeavours have been grounded across various industries, ranging from automobile (Marodin *et al.*, 2016), agriculture (Jasti & Kodali, 2014), to healthcare (Saurin *et al.*, 2013; Sohal *et al.*, 2021).

Amid the espoused merits, lean carries persuasive (rhetorical) power. 'Rhetoric' refers to the conscious, deliberate, and efficient use of persuasion to bring about attitudinal or behavioural change (Langstrand & Drotz, 2015). The power of rhetorical engagement (Carruthers & Espeland, 1991; Quattrone, 2009) makes management practices such as lean 'welcome' and implementation justified. Seen in

this light, lean is not only a means to improve efficiency, but also a technique employed for rhetorical and symbolic purposes. Notwithstanding, while issues surrounding lean have been seen through different perspectives, there is limited research that strives to theorise it through a rhetorical lens. Notable exceptions are Fontenelle and Sagawa (2021) and Langstrand and Drotz (2015), confined to the operational perspective of lean, as well as Söderlund and Hansson (2021), illuminating the persuasive role of lean boards and the metaphorical functions of visual devices on the manufacturing shop floor. Lean research has been intertwined with different domains such as change management (Grasso & Tyson, 2021; Schouten *et al.*, 2022), operational management (Nawanir *et al.*, 2020) and sustainability management (Gama & Bonamigo, 2025; Klein *et al.*, 2021). Implementing lean manufacturing naturally calls for a management accounting system that highlights its key performance dimensions and encourages employees towards lean behaviour. Nevertheless, there is scant research on how lean implementation gets manifested with an organisation's management accounting practices (Fullerton *et al.*, 2013, 2014; Nielsen & Kristensen, 2020).

Within this backdrop, grounded on the theoretical underpinnings of rhetoric and rhetorical institutionalism, we elucidate the lean journey in an apparel firm, 'Needlecraft'<sup>i</sup> and its implications for management accounting practice. The study strives to unfold the research questions. *i). How has the rhetoric of lean been intertwined with the organisation's business excellence journey and become an institutionalised practice? ii). How has management accounting been implicated through lean implementation?* It adopts the qualitative methodology and single case study strategy, and data is collected through in-depth interviews, a focus group discussion and review of documents. The study is significant from several fronts. Firstly, to the domain of lean research by illuminating that lean, rather than being a fixed approach, may gradually evolve and be institutionalised, attuned to the changing needs of customers, technical advancements and manufacturing capabilities with important implications to the arena of management accounting. Secondly, foregrounding rhetoric, it extends existing management research inspired by institutional theory, showcasing how rhetoric gets enmeshed in lean implementation. Thirdly, by illustrating how lean could be implemented and institutionalised, its management accounting implications and the contribution to a firm's business excellence journey, the findings of this study are insightful to practitioners.

The remainder of the paper is organised as follows: The next section reviews lean literature, the rhetoric of lean and management accounting implications, followed by key theoretical arguments. Thereafter, the research site and methodology, the findings and a discussion of the findings are presented. The paper concludes by outlining contributions and directions for future research.

## **2. Review of literature**

### **2.1 Lean manufacturing, benefits, challenges and implementation experiences**

The roots of lean manufacturing are traced to the Japanese automobile company, Toyota, and the Toyota Production Systems (TPS). Lean is an integrated system which strives to deliver value to customers by eliminating non-value-added activities and offering products or services on time with the best quality and lowest cost (Karim & Arif-Uz-Zaman, 2013). Prior studies have advocated the positive effects of lean through waste minimisation and flow management (Khalfallah & Lakhal, 2020; Sarantopoulos *et al.*, 2025). Founded in the food sector, Bravo-Paliz and Avilés-Sacoto (2023) demonstrate that lean tools can be integrated into cost and waste reduction initiatives while ensuring compliance with safety and quality standards. Kakouris *et al.* (2025), drawing on the higher education sector, show that lean tools can be used in process standardisation. A multiple case study by Zirar *et al.* (2020) revealed that a ‘high-performance’ human resource (HR) bundle comprising HR and work practices emerged during lean implementation, contributing to recruitment, training, performance evaluation, and the development of a participative teamwork culture.

While lean could be applied as a holistic organisational strategy, its use depends upon the culture and characteristics of the particular entity (Abbas *et al.*, 2025; Fullerton *et al.*, 2014). The selection of inappropriate lean tools can result in inefficiencies, and this calls for a systematic methodology for implementation. Researchers have thus attempted to develop frameworks (Gurumurthy & Kodali, 2009; Singh *et al.*, 2010), models (Antony, 2011; Jasti *et al.*, 2020; Shetty *et al.*, 2010) and methods for lean implementation (Karim & Arif-Uz-Zaman, 2013).

Organisations implement JIT and lean strategies to reduce costs as well as to improve productivity and performance. For example, while Khalfallah and Lakhal (2021) found that JIT, waste minimisation and flow management are significantly associated with the operational performance of both large and small-to-medium enterprises, Rahman *et al.* (2010) revealed that large enterprises mostly adopt JIT as a lean practice to realise high operational performance. Despite the espoused benefits, lean manufacturing is complex in practice, and challenges are encountered stemming from its limited integration with overall business operations (Bhasin, 2012; Ghosh, 2012; Netland, 2016). Cunha *et al.* (2025) found poor communication, improper target definition and lack of resources as common barriers to lean execution. Besides, while lean practices can have positive influences when management focuses on performance measurement (Thoradeniya *et al.*, 2021), visualisation and employee empowerment, prioritising goal setting (Hoefsmit *et al.*, 2024) and work standardisation reduce performance outcomes (Januszek *et al.*, 2023).

Studies premised on the Sri Lankan context have elucidated that lean manufacturing can be applied to mass production apparel industries to reap positive effects (Silva *et al.*, 2011) and that lean-related waste elimination practices create a positive impact on operational performance (Gunarathne & Kumarasiri, 2017). However, operational performance is not always positive and may vary depending on a firm's strategic resources (De Silva *et al.*, 2019).

## **2.2 Lean and management accounting implications**

There is a growing body of literature surrounding lean and management accounting. This includes the relationships between operational excellence, use of non-financial performance measures and advanced manufacturing practices such as lean, JIT and TQM (Fullerton & Wempe, 2009; Perera *et al.*, 1997). As lean implementations involve huge costs and resources, Ghobakhloo and Azar (2018) raise concerns about its ability to increase financial results. This is in the midst of studies that have advocated frameworks for lean (Kennedy & Widener, 2008) as well as its effects on employee well-being (Bento & Tontini, 2024). While studies have been premised on the interplay between management accounting and quality management adoption (Belete & Belaynesh, 2025; Teklay & Bobe, 2023), and supply chain sustainability-related controls (Duque-Urbe, 2024), research has been slow to recognise the implications of lean on management accounting (Fontenelle & Sagawa, 2021; Fullerton *et al.*, 2014; Li *et al.*, 2012).

There is thus mixed evidence on lean manufacturing and business excellence as well as on how management accounting gets implicated in a lean setting. Furthermore, although apt, how rhetoric can get enmeshed with lean has not been the focus of past research. This opens up space to delve into various facets of lean, and this study is premised on how rhetoric was instrumental in lean implementation, how it was institutionalised and the ensuing management accounting implications in the case organisation.

## **3. Theoretical lens**

This paper is informed by the theoretical notions of rhetoric and rhetorical institutionalism.

### **3.1 Notion of rhetoric**

Rhetoric is a discursive practice that aims to persuade an audience, influence attitudes and behaviour and form a part of the cultural system with own rules of political manipulation (Hughes, 1996). It is an “attempt to convince someone of something” (Carruthers & Espeland, 1991, p. 39), using “symbols to persuade others

to change their attitudes, beliefs, values, and actions” (Mills *et al.*, 2023, p. 75), through communication and expression (Goddard, 2020).

Researchers have illuminated how rhetoric differs from the real and how organisational practices are deployed on the basis of rhetoric. In the sphere of management, Holloway (2004) showed that the move towards emergent systems, such as strategic planning, may be due to rhetoric. In the accounting arena, Arrington and Schweiker (1992) emphasised that nothing counts as accounting knowledge unless it is accepted by an audience, suggesting that accounting is often associated with rhetoric (Thomson, 1991). In his analysis of the invention of double-entry bookkeeping, Aho (1985) argued that its purpose was rhetorical; to justify an activity which existed in medieval Christian Europe. Nahapiet (1988), drawing on case data from an accounting change project (health service resource allocation), depicted how accounting as a language of discourse both shapes and is shaped by organisational reality. Quattrone and Hopper (2006) espoused how the enterprise resource planning (ERP) system’s rhetorical power, its promise to integrate activities, convinced a large multi-national organisation to buy the idea (of ERP). The importance of rhetoric in understanding information provided by companies on corporate reporting was the focus of Gelmini *et al.* (2021). The work of Sasikala *et al.* (2024) was premised on the alignment between rhetoric and reality in a multinational enterprise’s diversity, equality and inclusion practices. Management techniques such as lean can thus be inherently understood as a form of rhetoric and are deemed to possess rhetorical power.

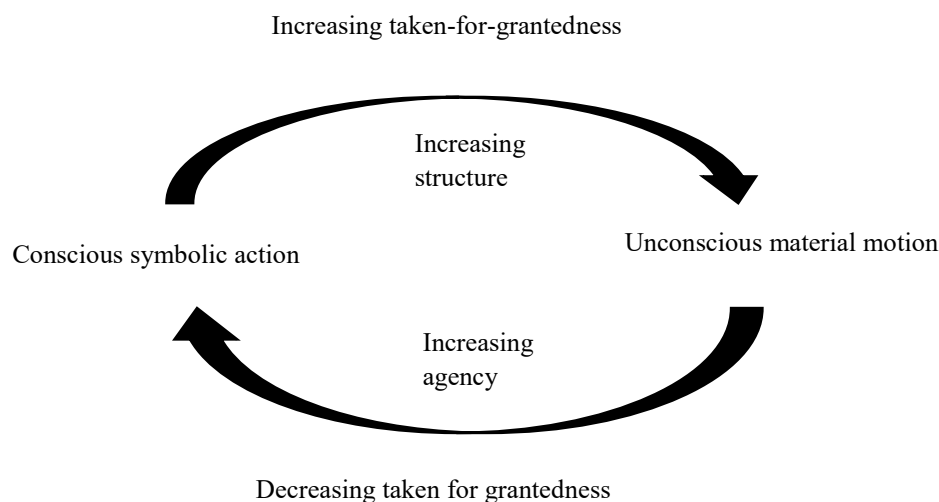
Researchers have shown that rhetorical power impacts the success and adoption of accounting practices. Young (2003) analysed how members of the Financial Accounting Standards Board (FASB) used persuasive texts to highlight the value and correctness of their work during the standard-setting process. Norreklit (2003) contends that the balanced scorecard attracted attention mainly due to its rhetorical power. Previous research, while highlighting the importance of rhetoric (Greenwood *et al.*, 2002), has identified two key elements of the phenomenon: institutional vocabularies (terms and concepts that define a field and influence communication among its members) and rhetorical strategies (techniques for persuading or influencing an audience) used by actors to drive change.

### **3.2 Rhetorical institutionalism**

Rhetorical institutionalism is the deployment of linguistic approaches and rhetorical insights through the use of language and symbols to influence and shape behaviours of individuals (Green Jr. & Li, 2011). As the authors proclaim, it is an attempt to resolve the structure and agency debate. The core argument of structural institutionalism is that organisational macro processes determine activities and behaviours in an organisation, which subdues the power of agency (Lounsbury &

Ventresca, 2003). Agency institutionalism refers to the way organisational actors, as organisational entrepreneurs, use their social skills to change organisational practices as well as organisational fields (Battilana *et al.*, 2009). Bringing together rhetoric and institutionalisation “rhetorical institutionalism uses classical and new rhetorical ideas to conceptualise how social structures and agency are co-embedded and entangled with meanings” (Green Jr. & Li, 2011, p. 1670).

Green Jr. and Li (2011) illuminate the transition of action into motion, and motion into action (See Figure 1). At the stage of action into motion, the taken-for-grantedness becomes more prominent: key organisational actors behave in a particular way. However, they begin to become conscious about their practices with an exogenous shock, for example, self-reflection, crisis, reinterpretations of practices by consultants, etc. During the transformation, from unconscious motion to conscious actions, taken-for-grantedness becomes less prevalent: an increase in agency and a decrease in structural constraints. This leads to re-generated conscious symbolic actions.



**Figure 1. Rhetoric Institutionalism**

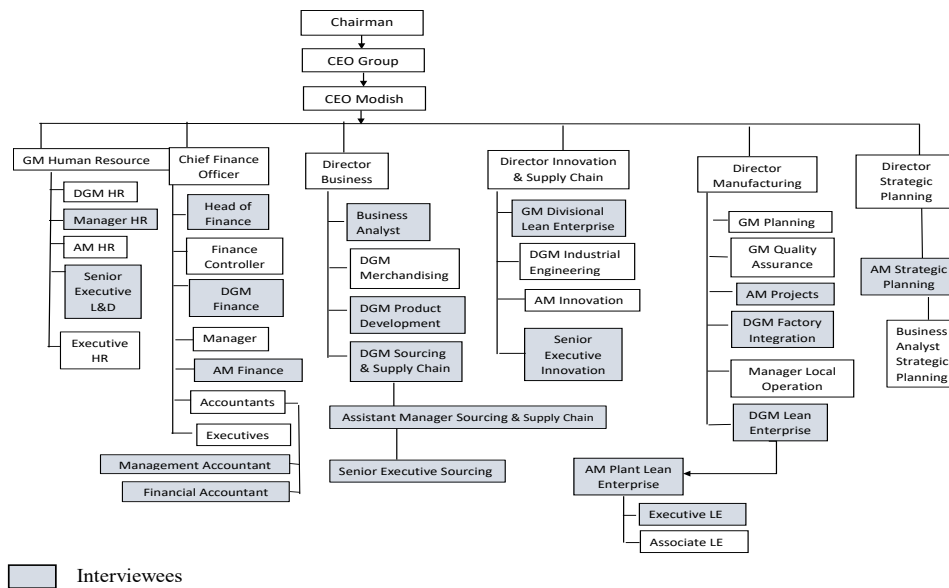
Source: Green Jr. and Li (2011, p.1670)

We theorise our findings, foregrounding on the notions of rhetoric, rhetorical institutionalism, and the cycle presented by Green Jr. and Li (2011). Our theoretical orientation offers a novel perspective on institutional theory inspired lean research, for past research has focused on institutional logics (Akmal *et al.*, 2020), institutional isomorphism (Khan *et al.*, 2024), and quantitative analysis (Fayyaz *et al.*, 2025; Lizarelli *et al.*, 2025). We construct a story about a lean implementation through an in-depth case study by delving into how the top management reinterpreted their

approach of steering the firm towards business excellence, illuminating how rhetoric was used to implement lean, how it became an institutionalised practice and how it got manifested in the realm of the firm's management accounting practices.

#### 4. Research site, methodology, and data

Founded in the late 1980s, Needlecraft is a non-listed, privately owned apparel group based in Sri Lanka consisting of a head office, strategic business units (SBUs) and sub-units (see Figure 2).



**Figure 2. Organisational structure of Needlecraft**

*Source:* Author created

It manufactures various types of apparel: sports, intimate, performance and swimwear. Following its global expansion after 2010, the company now operates more than 50 manufacturing facilities across 15 countries and employs over 100,000 people, according to organizational records. We draw empirical evidence from Needlecraft for illustrative purposes, for it became a suitable context given the focus of this research, and it is relevant for an international audience. This award-winning company being a leading apparel manufacturing firm and a spearhead of the lean implementation, now has practiced lean for over 20 years amid a range of process improvement approaches. Needlecraft operates in a highly competitive environment and year-on-year, it has achieved business excellence with lean. Initially, the firm implemented lean because of the persuasive power of the word 'lean' but overtime



the entire group of companies have successfully operated with it and has converted itself into a lean enterprise.

This study adopts the qualitative methodology and single case study strategy. Yin (2009) notes that a single case study is appropriate when the case represents a unique case, as witnessed in Needlecraft, which has been adopting lean for over two decades.

Before data collection, ethical clearance was obtained from the authors' university. The main method of data collection was in-depth interviews conducted with 20 members across different hierarchical levels of the corporate office and manufacturing plants during the year 2022. Ten interviews were conducted face-to-face, and the balance 10 virtually via the Microsoft Teams platform due to the geographical distance and the restrictions owing to the COVID-19 pandemic. The interviewees were selected based on their relevance to the study, spanning different functions implicating lean and having more than five years of experience at Needlecraft, who could share useful insights about the lean project. See Table 1. Each interview lasted between 35 to 90 minutes. The interviews covered areas such as motives for adopting, processes, facilitation, benefits, challenges, and management accounting implications of lean on reporting, costing, performance measurement and the work of the management accountant.

**Table 1. Interviewee details**

<b>Designation</b>	<b>Interview duration (minutes)</b>	<b>Years employed in Needlecraft</b>
General Manager Divisional Lean Enterprise	90	11
Deputy General Manager (DGM) Finance	75	10
DGM Product Development	35	11
DGM Sourcing and Supply Chain	55	13
DGM Factory Integration	35	15
DGM Lean Enterprise	70	11
Head of Finance	60	16
Management Accountant	70	6
Financial Accountant	60	6
Business Analyst	50	7
Manager HR	50	10
Assistant Manager Finance	55	8
Assistant Manager Projects	65	13
Assistant Manager Sourcing and Supply Chain	65	8
Assistant Manager Strategic Planning	75	9

<b>Designation</b>	<b>Interview duration (minutes)</b>	<b>Years employed in Needlecraft</b>
Assistant Manager Plant Lean Enterprise	60	10
Senior Executive Learning and Development	60	12
Senior Executive Sourcing	60	7
Senior Executive Innovation	75	7
Executive Lean Enterprise	65	6

*Source:* Author created

Interview data was supplemented by a focus group discussion which spanned 90 minutes. It comprised of six members, including production line staff, a supervisor, and a line manager experienced with the lean process, and this helped to capture the ground realities. Field evidence was reinforced through review of lean reports on project timelines, key performance indicators (KPI) achievements, and variance analysis.

Data analysis in this research was done through thematic analysis based on Braun and Clarke's (2013) seven steps as outlined below: 1) Transcribing interview and focus group data word-for-word to prevent missing any important information. All the transcriptions were named according to the relevant personnel and securely stored in digital format. 2) Familiarising with the data by reading all the transcribed documents, identifying data patterns and relationships. 3) Creating initial codes (based on past literature, research questions and theory) and data-driven codes (emerged through fieldwork). 4) Organising data according to the codes by bringing together the extracted data associated with a particular code. 5) Grouping codes into sub-themes and themes to develop our findings. See Table 2. 6) Evaluating and revising identified themes. 7) Finalising the analysis and presenting findings in light of the theoretical notions of rhetoric and rhetorical institutionalism.

**Table 2. Development of codes and themes: An extract**

Codes	Sub-themes	Themes
Language and ideology	Moral and ideological framing	Rhetoric power of lean
Moral language		
Fantasy and belief		
Deliberative rhetoric		
Mimetic, normative pressure	Rhetoric motives	
Conference hype		
Speaker as an activist		
Create meaning	Awakening with lean concept	Speaker's persuasive language
Principles into action		
Lean universally appealing		

Codes	Sub-themes	Themes
Credible speaker	Leadership communication	Lean journey
Foster trust		
Logical reasoning		
Behaviour change	Change agent	
Shape belief		
Space for dialogue		
Lean readiness	Progressive evolution	
Experiments		
Integration		
Establishment		
Workshops	Training and development	
Pilot projects		
Hands on experience		
Employee turnover	Implementation challenges	
Resistance to change		
Pressure		
Continuous value creation	Institutionalisation of lean toward lean enterprise	
Maturity		
Implementation of ERP		
Lean enterprise	Management accounting	
Visual management boards		
Value-stream maps		
Standard cost charts	Accounting systems	
Real-time reports		
Track efficiency		
Daily, monthly reports	Accountants	
Business partners		
Coach		

Source: Author created

Grounding on Eight Big-Tent Criteria (Tracy, 2010); worthy topics, rich rigour, sincerity, credibility, resonance, significant contribution, ethical research, and meaningful coherence, this study ensured the credibility of the research, mitigating potential biases. This rigorous approach, capitalising on thick descriptions and multiple data sources, enabled us to delve into the rhetoric-reality interplay of Needlecraft's lean project.

## 5. Evidence from Needlecraft

In this section, we trace how rhetoric influenced the lean adoption, its institutionalisation amid benefits and the resulting management accounting ramifications.

### 5.1 Lean implementation: The power of rhetoric

The initial drive for lean implementation in Needlecraft stems from the chairman's participation in a conference. An interviewee stated;

*"In 2002, our chairman attended a 'donor conference' in Japan and was inspired by the excellence of Japanese manufacturing. He revisited Japan in 2004 with his leadership team and looked into whether the lean principles in automobiles could be translated into our industry."*

On the same point, a business analyst added how the insights gathered at the conference inspired implementation. *"Stories of lean at the donor conference encouraged us to move with the change"*. Seen in this light, the persuasive discourse influenced management to form a positive picture of lean, demonstrating that rhetoric can effectively shape corporate strategy toward excellence, rather than merely creating unrealistic expectations. One DGM commented; *"The speaker at the donor conference encouraged us to focus on the future and not the past or present. The speaker became an activist who urged change. We used lean as a way to accomplish change."* Such words illuminate how rhetoric, the words the speakers and the conference have gained the trust of the audience. Another DGM shared similar sentiments; *"When we revisited Japan in 2004, our team was motivated by the consultants. They showed the development of manufacturing ideas, forming connections with lean adoption."*

The firm realised that the operational excellence strategy would enable it to improve efficiency by reducing waste. This was significant in shaping lean manufacturing. On this, a member from operations remarked;

*"We identified the need for an improved manufacturing system to improve our production quality, cost efficiency, productivity and lead time and compete in the global market. At that time, lean was an emerging trend globally. Soon after the implementation, we experienced a huge reduction in cost and production lead time, which enthused us to expand it across the group locally and internationally."*

In this manner, Needlecraft's chairman and the leadership team were prompted to embrace lean as a strategic tool on rhetorical grounds. In reality, it reinforced benefits of efficiency and cost effectiveness while branding Needlecraft as a pioneer in applying lean beyond the automobile sector. This exhibits that the rhetorical power

of lean persuaded the audience (management of Needlecraft) to implement it in its manufacturing process.

## 5.2 Presence of an impactful speaker: Persuasive language

Our field data revealed that the conference speaker's personality, expertise and experience were a catalyst for the firm to embrace lean. The speaker's ability to build an argument with facts and figures concerning its merits was appealing. One interviewee added; *"I have been told by our chairman that the speech delivered at the conference was logical, presented with statistics, demonstrations, reasons and success stories of lean.* This suggests that the structure and content of the speech, as well as the style of delivery, succeeded in convincing the chairman to believe in lean. Besides, the speaker's ability to present ideas using persuasive language and in an engaging manner tailored to the audience created trust and credibility in the minds of listeners. One DGM remarked, *"The speaker [a Toyota consultant] already has established a good reputation and high status in the field for lean implementation."*

Such words elucidate how the conference speaker succeeded in convincing the chairman and the management team of Needlecraft to embrace Toyota's way of lean reflecting the power of agency in the implementation. Interviewees reiterated that the firm strived to infuse industry best practices due to the influence of lean consultants. A senior member expressed;

*"Our chairman came up with the idea to implement lean. After some time, he arranged a visit for our team to the Toyota company to get an in-depth understanding of how lean is implemented there. With their knowledge and experience, we commenced implementing it in one plant. We also obtained support from consultants who were ex-employees of Toyota in executing lean."*

In this manner, Toyota's way of operations became a role model and inspiration to Needlecraft. A member from operations elaborated;

*"Annual training by the consulting team assisted us in getting new ideas to improve our processes, creating a platform to discuss our problems and solve them. The values and norms practised in Toyota were brought in here. It kept us close to lean."*

Such words illuminate how the consultancy team created a commitment in the minds of members of Needlecraft to institutionalise lean. This persuasive strategy leveraged curiosity and enthusiasm regarding lean to attract new clients. Lean's symbolic impression of efficiency and novelty enhanced its appeal and applicability from automobiles to apparels. The conference speaker and Toyota consultants showed how lean fits the firm's practices rather than being ostracised, which led Needlecraft embracing it on rhetoric grounds.

### 5.3 The lean journey: Challenges, rhetorics and lean institutionalisation

In the early 2000s, Needlecraft embarked on the lean journey inspired by the TPS. In doing so, it believed that employee training was at the heart of implementation. One DGM expressed, *“First, we trained our employees to believe in lean. We invested millions of dollars in the lean project and trained people on this globally recognised manufacturing technique”*. A member from HR commented on how the success of Needlecraft’s lean initiative is attributed to the proper synchronisation of human and technical aspects. He said, *“Firstly, under the guidance of an Ex-Toyota sensei[leader], we formulated a new operating system and piloted it in our best plant”*. As the second step, we developed a lean roadmap. This was revealed by another member;

*“After implementing lean in the first plant, we analysed the manufacturing process and identified wasteful activities. New processes were developed for the inefficient areas, which reduced production lead time. After that, it was expanded to the remaining local and overseas plants. We reduced cost by eliminating waste through lean.”*

Interviewees revealed that upon implementation, Needlecraft reaped immediate benefits, creating value for the business. On this, one senior executive sourcing added; *“Within a year, we reduced inventory lead time by 1/3. Doubled our capacity, value-adding space, and efficiency throughout our manufacturing facilities”*. This reflects that amidst the rhetoric promise of the lean narrative, Needlecraft transformed this rhetoric to reap sustained benefits in the realm of reality. Such success, however, was not without challenges, as elaborated next.

The top management recruited a team of experts to facilitate the lean implementation. Although the roll-out started smoothly, a few weeks into the programme, the team encountered challenges that threatened the progress. A key challenge encountered was securing commitment from employees and dealing with resistance. For instance, employees who had been with the company for a long time were used to the old ways of doing things and were not happy with the changes, such as the new performance measurement criteria and the changes to their work schedules. Needlecraft thus used rhetorics (slogans) to persuade and influence commitment. A member from HR commented;

*“We created a burning platform and talked to the hearts of people. We came up with the phrase ‘Together we will’. This inspired people to work willingly. It created a passion and an environment where people wanted to become members of a lean enterprise.”*

Besides, although workers had attended the initial training, they did not fully appreciate the lean approach and how it had to be embedded into the organisational culture. Hence, continued to view the programme as a short-term hassle, rather than

a long-term strategy. As one interviewee noted; “*Training ourselves in lean adoption and training others was a challenge*”. To address this, the lean team reassessed their approach and introduced a support team, which explained why the firm started the lean journey and created a lean supportive culture. Capitalising on the power of words (rhetorics) they fostered a shared understanding of lean and gained employee support.

Seeing in this manner, the rhetorical power of lean helped Needlecraft to address challenges and sustain the programme. Passing through several milestones, such as prerequisite, stability, continuous flow, standardised work, pull system, and levelled production, the lean project has evolved and become an institutionalised practice over two decades. See Table 3.

**Table 3. Needlecraft’s lean roadmap**

<b>Prerequisite (2000-2002)</b>	<b>Stability (2002-2006)</b>	<b>Continuous flow (2006-2010)</b>	<b>Standardised work (2010-2016)</b>	<b>Pull system (2016- 2020)</b>	<b>Levelled production (2020 and beyond)</b>
Hoshin kanri	4S (Seiri, Seiton, Seiso, Seiketsu)	QCO (Quick change over)	Yamazumi	Kaizen	Multi-product lines
Value stream mapping	Visual displays	Lean layout	Min-max levels	Kanban	Fixed schedules
Process map	TPM	Standardized worksheets	Standardized work		Takt time
Lean matrix and lean team	SQDCM (safety, quality, delivery time, cost, morale)	Andon			Run to volume
PDCA (Plan, do, check, act)	TL/GL (Team leader/group leader)	Visual controls			

*Source:* Organisational records

Across time slogans such as value stream mapping, visual displays, lean layout, min-max levels, kanban and fixed schedules gained centre stage in the firm. As the words of interviewees revealed lean has been instrumental in the firm’s quest for business excellence. One DGM spelt out; “*lean initiatives have become part of the firm and now it is our DNA. Today we are unique in the industry and admired by all because of lean*”. Several others echoed similar sentiments. Accordingly, the lean

implementation and the subsequent institutionalisation were powered by rhetoric, such as the presence of an impactful speaker and persuasive language.

#### **5.4 Lean and management accounting interplay: Changes to performance measurement, structure, reporting and the role of the accountant**

##### *5.4.1 Performance measurement implications*

To facilitate the lean environment, a performance management system (PMS) compatible with lean was designed. This not only helped to meet stakeholder expectations and achieve organisational objectives, but also helped employees understand the organisation's overall performance and how they have contributed towards it. One senior executive stated; *"Lean facilitates us to launch a rocket and fly straight into the business target. In the pre-lean era, we flew all over the place and achieved nothing. Lean-oriented PMS showed us the simple principle, what gets measured gets done."* Several other interviewees shared similar insights.

With lean adoption, Needlecraft moved to a PMS that cascade metrics and targets from top-level strategic objectives down to the daily activities of frontline employees, helping track business performance. One accountant noted; *"Before lean adoption, our main focus was only profit generation. The new PMS highlighted waste reduction and quality enhancement, and this lifted us on par with the global apparel industry."* It was further revealed that after implementation, a lean assessment tool guide was developed to continuously monitor operational performance metrics through the safety, quality, delivery time, cost and morale (SQDCM) model, where performance dimensions are displayed in the factory dashboards together with the production line KPIs. (See Table 4).

**Table 4. SQDCM dimensions and indicators**

<b>Dimension</b>	<b>KPI</b>
Safety	Number of accidents, Number of near misses, Incident rate, Ergonomic rating
Quality	First time through, Rejection rate, Internal quality rate, External quality rate
Delivery time	On-time delivery, Order fulfilment, Plan to performance, Cut- to-ship
Cost	Scrap, Customer returns, Change over time, Transportation, Dock to dock
Moral	Labour turnover, Absenteeism, Suggestion rate

*Source: Organisational records*

The review of performance measurement documents revealed that lean enabled Needlecraft to reduce failure cost, write-offs, air freight and overtime payments, which in turn increased shareholder value. An assistant manager claimed, *"Through*



*planned and autonomous maintenance, we were able to reduce machine downtime*". In this manner, taking on lean-related tools such as TPM, JIT, continuous flow, and QCO have led to eliminating non-value-adding waste, reducing inventory and costs in plants, as well as improved overall productivity, which became visible through the lean-oriented performance measures.

#### 5.4.2 Changes to organisational structure, reporting and the role of the accountant

The overarching changes arising through lean implementation necessitated a shift in the organisational structure, reporting system and the role of the accountant. A senior member from finance stated;

*"As ....., it doesn't mean that I am the smartest finance person. It means I have to think about how I am going to motivate my team, how I am going to share the lean strategy, and how I am going to make lean meaningful in our SBU by engaging with the people. For that, our SBU hierarchy changed from a vertical to a horizontal structure. Earlier, there was a centralised finance team based at the head office. With lean, each SBU was assigned a decentralised finance team. This allowed us to make decisions and manage our cash flows, subject to achieving established goals."*

Interviewees further espoused that prior to lean while there was only one chief financial officer (CFO) at the head office who was overseeing all the SBUs' financials, following the lean implementation each SBU's finance division is headed by a CFO who is responsible for the profitability and cost structure of that SBU. Given this new structure, functional managers, accountants, executives and interns can directly reach out to the CFO for any related matter. This structural change also enables in improving production efficiency and customer response time, and in dealing with rapidly changing conditions. Seeing in this manner, lean is not only about impactful speakers and persuasive language, rather it brought in benefits and far-reaching implications to organisational structure: a shift of the reporting hierarchy from a centralised to a decentralised one; knowledge sharing and better communication across the entity. Parallel to this, Needlecraft's management meetings and reporting systems were changed to make timely updates needed for lean. One assistant manager spelt out;

*"Those days, I prepared capacity plans for each production plant, manually typed them into Excel files, got printouts and shared them with the plant financial analyst. I repeated the same thing twice because of plant requirements. With lean and the use of ERP, our standard documents were removed, and a single virtual space was created. This made information access easier for everyone."*

Keeping with the above structural changes, the role of the accountant also underwent changes, with a change of focus from transactions to plant-level analysis and

consulting, and an increased involvement of accountants in non-financial arenas. A management accountant elaborated;

*“Before lean we basically measured plant profitability. Now with lean, plant accountants cannot be just bean counters. We play a business partnering role, and we have KPIs that are not related to accounting. I have been assigned to a lead time reduction project and I need to collaborate with the plant warehouse teams, suppliers, and delivery partners.”*

Interviewees elaborated that before lean implementation, accountants had limited interactions with members in other areas. They did not engage in business support and factory visits nor worked closely with other team members; they just worked on financials end of each month. However, following lean implementation, accountants engage in a hybrid business partnering role rather than a mere number-crunching job. For instance, as interview data revealed the finance controller and other finance members have “Gemba” [lean concept] walk. They talk to people and have casual chats called “one-to-one” and ask how things are going, explain what needs to be done, why and check whether the members are on those standings.

In this manner, lean brought in an empowerment culture and a drive toward continuous improvement with changes to the structure and role of accounting. On a connected note, a senior member of finance remarked how changes to traditional costing calculations were infused. Such as a shift towards value stream costing (VSC), with a focus on waste reduction, which is in line with the lean concept. He said;

*“we used to divide the total fixed overhead cost by standard labour hours and calculate the fixed cost per hour. Then that per-hour cost was multiplied by the number of actual hours incurred to produce that product to get the fixed cost per unit.”*

He continued stating that currently, a value stream map is created, which includes value-adding activities; activities needed to provide value to the customer and eliminating wasteful activities. With the lean implementation the firm takes the entire production process as a value stream, visualise the manufacturing flow of the entire value stream, and based on that, calculate the cost. Accordingly, the management accounting practices of Needlecraft were changed to keep up with the lean system.

## **6. Discussion**

Guided by the qualitative research methodology and single case study strategy, and drawing on rhetoric and rhetoric institutionalism, this research examines the intertwinement of the lean rhetoric into the business excellence journey of an apparel firm and its institutionalisation as an organisational practice. It also explores how management accounting has been implicated through the lean implementation.

We theorise our findings capitalising on the notions of rhetoric, rhetorical institutionalism, and the cycle presented by Green Jr. and Li (2011): transition of action into motion, and motion into action. In that, we show how structures and agency are co-embedded and entangled within the lean project of Needlecraft. As seen from the work of Green Jr. and Li (2011), action into motion reflects structured practices, before lean implementation. Accordingly, Needlecraft operated under traditional manufacturing systems, where non-value-adding activities and waste were commonly present. In here, taken-for-grantedness becomes more prominent. However, the chairman's visit to the donor conference marked a significant juncture, which led him to self-reflect and begin to become conscious of the current organisational practices. The trust developed in the speaker, who played the role of an activist in the transformation process in Toyota, Japan (Symon, 2005), led to this self-reflection. When seen from the framework of Green Jr. and Li (2011), this can be labelled as an exogenous shock.

After realising the necessity of moving to a new system, the chairman took a team to Japan and got them trained on lean as the first step of the transformation. Kock (2013) identified that convincing dialogues strengthen listeners' trust in a particular concept, and effective use of language and arguments influences the audience. Once the team was convinced about lean, they started breaking the existing practices and constraints (such as lack of sense, communication and commitment) hindering implementation (Cunha *et al.*, 2025). For example, the use of slogans, successful storytelling, creating a lean support team, bringing an ex-Toyota sensei, training, visual aids, etc., can be theorised as conscious actions and attempts to break existing structures and practices. During this transformation, from unconscious motion to conscious actions, the taken-for-grantedness reduces with an increase in agency, as shown in our framework. This leads to re-generated conscious symbolic actions (Green Jr. & Li, 2011) and further reflects how organisational actors become change agents using their social skills and discursive in instigating change (Battilana *et al.*, 2009; Oliver, 1991). Viewing through the lens of rhetorical institutionalism, the lean implementation at Needlecraft underscores a nuanced picture of embedding lean discourse into daily operations and its institutionalisation. This institutionalisation is notwithstanding challenges of skill inadequacies, poor communication and changing work cultures. Such findings are in contrast with the work of Ramkumar *et al.* (2022), which argues that rhetoric distorts practical realities, leading to inflated outcomes.

Management accounting is an aid for business operations, and the implementation of new tools such as lean invariably calls for changes in management accounting practices (Johnson, 2006; Maskell & Baggaley, 2006). On a comparable tone, the lean implementation brought in significant implications to Needlecraft, in the areas of costing, controls, performance measures and reporting structures. Such as adoption of value stream costing, and lean-oriented performance measures

connected to quality, inventory turnover, cost, safety, waste and employee empowerment. Besides, it led to ensuing implications for the role of the accountant. In the post-lean era, management accountants are no longer number crunchers; instead, they facilitate management decision-making as business partners. Reinforcing its merits, the lean implementation brought in significant benefits to Needlecraft in its journey towards business excellence as reflected through KPIs. These findings are at variance with some prior research, which posits that there is no significant performance enhancement with lean adoption (De Silva *et al.*, 2019; Shah & Ward, 2003).

## **7. Conclusion**

Capitalising on our case study findings, we conclude that a firm may gain the impetus to implement lean due to the persuasive (rhetorical) power of the word ‘lean’, an impactful speaker, persuasive language, slogans used, such as value stream mapping, and visual displays. However, beyond the rhetorical power, building on the firm’s process improvement initiatives, passing through several milestones, and addressing challenges, lean could become an institutionalised practice, navigating to business excellence. This was witnessed in the case firm, where the entire (Needlecraft) group transformed into a ‘lean enterprise’. Our study thus underscores the dynamic interplay between rhetoric and reality. We also concur that a lean initiative would bring in far-reaching implications to the arena of management accounting. Such as an elevated focus on non-financial KPIs and the business partnering role of accountants, as became evident in the case firm.

This paper contributes to the literature, theory and practice. It adds to the body of knowledge in the arena of lean research and management accounting. The paper postulates that although lean carries rhetorical power, through its promise of optimising processes and convincing organisations to buy the idea, it could also help an entity in its business excellence journey. It also elucidates how management accounting gets enmeshed with lean, with important ramifications to organisational structure, systems and reporting as well as to the role of the accountant. As for theoretical implications, premised on the notions of rhetoric and rhetorical institutionalism, this study extends management research informed by institutional theory, infusing rhetoric. While past studies have attempted to examine the implementation of various tools, such as lean, from different theoretical lenses, although apt, rhetorical underpinning has not been their focus (Antony, 2011; Belete & Belaynesh, 2025; Teklay & Bobe, 2023). Furthermore, amid practical realities where not all lean implementations succeed or deliver the claimed benefits, the findings of this study have implications for practice. It offers pointers for practising managers in steering their way through lean, addressing implementation issues, as well as on how lean could be institutionalised and used as an aid in a business excellence journey. It also shows how a firm’s management accounting practices could be revamped, such as what changes are needed to costing practices, KPIs,

controls, organisational structure, reporting system and the role of the accountant attuned to operational realities (of lean implementation). This is invaluable for other firms beyond Needlecraft.

Given the nature of the research questions explored, this study was conducted as a single case study founded upon an apparel firm in Sri Lanka in a qualitative fashion. Thus, all limitations that are inherent to this methodological orientation would impact this study. Thus, the findings from this research are not expected to be statistically generalised to other firms. Given the differences in nature and applicability of lean across various manufacturing industries and the service sector, conducting multiple case studies drawing on key players in different industries/sectors or conducting industry-based survey studies are possible directions for future inquiry. Future researchers are also encouraged to explore the use and applicability of the theoretical lens of this research (rhetorical institutionalism) in the implementation of other management practices and techniques.

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