

Title: Synchronous Manufacturing Philosophy and Introduction of New Performance Measures

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Abstract: The intense global competition of today's markets is leading manufacturing organizations toward a renewed commitment to excellence in manufacturing. In their search, managers of these organizations realize and adopt the "cutting edge" manufacturing management techniques. However, many studies show that the number of manufacturers who experienced success is too low. The purpose of this study is to address this issue, focusing on one of the reasons, which is stated as their use of traditional performance measures and cost accounting approaches while implementing modern manufacturing techniques. In addition, synchronous manufacturing philosophy is presented as an alternative for these companies as an approach for measuring the performance of manufacturing operations, with required measures for today's manufacturing organizations.