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Application of the *Kaizen* Method on the Effectiveness and Efficiency of Financial Performance at Style Labels SDN BHD Manufacturing Company in 2023 (Sales Department Analysis Study)

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Abstract
Financial performance measurement plays a vital role in manufacturing companies, providing essential information for managing business operations effectively and efficiently. This study aims to analyze the relationship between the application of the *Kaizen* method and the effectiveness and efficiency of financial performance in the Sales Department of Style Labels Sdn. Bhd., a manufacturing company located in Selangor, Malaysia. The research employs a qualitative descriptive method. Primary data were collected through online questionnaires, while secondary data were obtained from sales revenue and financial statement documentation. Data analysis utilized the *Kaizen* approach based on the PDCA (Plan, Do, Check, Action) and 5S (*Seiri*, *Seiton*, Seiso, *Seiketsu*, *Shitsuke*) principles, as well as measurements of effectiveness and efficiency ratios. The results of the study indicate that the implementation of *Kaizen* has a positive impact on the company's financial performance. This is demonstrated by the achievement levels of PDCA implementation at 86.4% and 5S implementation at 100%. The *Kaizen* costing analysis yielded the most efficient cost level at RM 95,000 per month. The results of the effectiveness measurement show a Gross Profit Margin of 0.364% and an Operating Profit Margin of 0.172%. Meanwhile, the efficiency analysis recorded an input-output ratio of 1.48% and a profit-cost ratio of 0.89%. These findings confirm that the application of the *Kaizen* method enhances the effectiveness and efficiency of the Sales Department's financial performance, as evidenced by significant measurable outcomes.

Introduction

Financial performance measurement plays a very important role, especially in manufacturing companies, as it provides critical information to manage the business effectively. The importance

of measuring financial performance in the context of manufacturing companies lies in its ability to provide a comprehensive picture of the company's financial health through the analysis of financial statements, including balance sheets, income statements, and cash flows. It assists in assessing a company's liquidity, solvency, and profitability levels, and provides a framework for monitoring whether the company is achieving its strategic goals and objectives (Fikri & Yolanda, 2023).

Financial performance measurement has several key objectives that help organizations understand, monitor, and improve their financial performance (Sharma, 2022). It can optimize financial outcomes, better manage risks, and provide necessary information for various stakeholders to make informed decisions (Ogunwole et al., 2024). This process is also beneficial in maintaining effectiveness and efficiency by identifying areas in need of improvement or change, thereby sustaining operational efficiency and increasing productivity within manufacturing companies (Alves & Alves, 2015).

Maintaining effectiveness and efficiency in a sustainable manner is vital for retaining optimal activities and productivity (Obrenovic et al., 2020). Companies must continually identify and resolve operational problems to reduce waste and improve the quality of products and services. One approach proven effective in achieving this goal is the application of *Kaizen* principles, which emphasize small, incremental improvements.

The *Kaizen* method is a process that applies the philosophy of continuity through continuous change. This process is expected to create a meaningful impact on company performance by improving operations effectively and efficiently. *Kaizen* serves as a framework that blends cultural change within an organization with the implementation of daily improvement principles. One key principle of *Kaizen* is that processes proceed more economically, continuously eliminate errors, and improve operations in an ongoing manner (Liker, 2020).

According to Musman (2021), *Kaizen* is a philosophy of continuous improvement originating in Japan, focusing on sustained efforts to enhance processes, reduce waste, and engage all organizational members—from frontline employees to top-level management. Its principles emphasize effectiveness and efficiency in production while preserving quality standards.

The application of the *Kaizen* method is tailored to the challenges faced by manufacturing companies, as exemplified in this study on Style Labels Sdn. Bhd. This privately owned manufacturing company, located in Kajang, Selangor, Malaysia, produces and sells yarn raw material labels. By implementing the *Kaizen* method, companies can address future challenges that arise from complexity and rapid change. The method's working process—problem identification, process analysis, solution development, solution evaluation, and results assessment—enhances effectiveness and efficiency (Michaels et al., 2023; Okpala et al., 2024). The integration of *Kaizen* principles helps establish an orderly work environment, with continuous improvements in goods production. In the sales department, the application of these principles addresses shipping and marketing challenges, aiming to create a positive impact on the effectiveness and efficiency of financial performance, as well as better manage product delivery process.

Although *Kaizen* principles have proven successful in many organizations worldwide, some companies have yet to fully implement them. Certain organizations may lack awareness of its

benefits, while others face practical challenges in adoption. Nonetheless, it offers practical guidance for companies seeking to initiate or refine their use of *Kaizen* in operations. This aligns with the statement from Indonesia's finance minister that one of the keys to becoming a high-income nation is to continually improve human resources, foster innovation, and enhance productivity to achieve optimal outputs and outcomes, thereby driving competitiveness and economic growth (www.kemenkeu.go.id, 202, accessed on 11/10/2023).

Previous research by Lesmana (2019) on *Kaizen* costing at PT. Victory Garmintex revealed competitive advantages in reducing product costs to as low as Rp 70,500 per unit. This was achieved through waste identification, activity analysis, and 5S programs supported by suggestion systems to improve waste reduction, address inefficient value-added activities, and eliminate non-value-added activities in production (Dara et al., 2025; Gondi & Kurugonda, 2020). Research showed that their studied manufacturing companies had integrated a *Kaizen* work culture since inception, successfully adapting it to their workforce environment while reducing waste and enhancing safety.

Further examined waste types in the XYZ convection production process, identifying issues such as overprocessing, defects, and unnecessary motion (Faishal et al., 2024). Solutions included applying quality control to each production stage, regular equipment maintenance, selecting superior materials, switching to a Thai model screen printing table for precision, setting clear production targets, and rearranging the production layout for greater ergonomics—all contributing to more effective and efficient work.

This study utilizes the *Kaizen* method by applying the PDCA (Plan, Do, Check, Action) cycle and the 5S (*Seiri*, *Seiton*, Seiso, *Seiketsu*, *Shitsuke*) framework and analyzing them against effectiveness and efficiency within the sales department of a manufacturing company. Unlike prior research, this study analyzes financial performance to assess effectiveness and efficiency in line with *Kaizen* implementation. The research aims to help manufacturing companies achieve continuous improvement goals, making it a valuable contribution to operational management practices across industry sectors—particularly for Style Labels Sdn. Bhd., the subject of analysis.

The expected outcome of this analysis is to provide solutions to problems within the sales department of the manufacturing company (Andersen & Bering, 2023). The study can serve as a reference for increasing revenues in Indonesia's manufacturing sector. The research problem formulation focuses on two main aspects: first, how the *Kaizen* method relates to the effectiveness and efficiency of financial performance in the sales department of Style Labels Sdn. Bhd.; and second, how analyzing the application of the *Kaizen* method can assess the department's performance effectiveness and efficiency.

The purpose of this study is to determine the relationship between the *Kaizen* method and financial performance effectiveness in the sales department at Style Labels Sdn. Bhd., as well as to understand the analytical process for evaluating effectiveness and efficiency. The study aims to benefit universities, the researched company, researchers, and future scholars. For universities, the research contributes to knowledge development, especially in accounting. For the company, it serves as a reference for improving financial performance. For researchers, it offers practical

application of acquired knowledge, and for future researchers, it provides expanded insight into accounting and financial performance improvement strategies.

Materials and Method

This study used the application of the *Kaizen Method* with a focus on the manufacturing company Style Labels Sdn. Bhd. (*Sendirian Berhad*), located in Selangor, Malaysia, particularly in the sales department. In this study, the data used consisted of two types, namely primary data and secondary data. Primary data were obtained through a questionnaire distributed to internal sales personnel in 2023, which aimed to obtain direct information about the application of the *Kaizen Method* in the context of sales. This questionnaire was designed to evaluate the effectiveness and efficiency of financial performance based on relevant indicators. In addition, secondary data in the form of the company's income statement were also analyzed to provide context and support for the findings from the primary data. The analysis method applied was qualitative descriptive, which allowed the researchers to describe and understand the phenomena that occurred in the company. With this approach, it was expected that the research would make a significant contribution to the company in implementing continuous improvements to enhance financial performance effectively and efficiently. This research also aimed to provide in-depth insights into the relationship between the application of the *Kaizen Method* and the increase in productivity and reduction of waste, which were the main focuses in improving the competitiveness of companies in an increasingly competitive market.

Results and Discussions

Research Results

1. Results of *Kaizen* Method Analysis in Sales

The focus of this research on this discussion is on the marketing or sales department with informants as employees or internal employees of the company. The results of data collection based on the results of surveys or online questionnaires in the analysis of the application of the *Kaizen* Method used PDCA (Plan, Do, Check, Action) and 5S (*Seiri, Seiton, Seiko, Seiketsu, Shitsuke*) indicators and used secondary data, namely sales financial statements (revenue) as a supporting source for the analysis with the relevance of the effectiveness and efficiency of financial performance.

1) PDCA (Plan, Do, Check, Action) Analysis Results

Based on the analysis of PDCA (Plan, Do, Check, Action) which aims to provide proposals or continuous improvement efforts related to problems in sales activities. The informants involved in this analysis are internal employees in the sales department with a total of three informants, namely Putri Nur Anisa (Production Manager), Emam Mutaufiq (Sales Engineer), and Apit (Senior Engineer). The data from the survey or online questionnaire of this study used Google Form media involving three informants of the company's internal employees, with two informants as part of sales or salesman and one informant from technicians or Senior Engineer Style Labels Sdn. Bhd. (*Sendirian Berhad*) for *Kaizen* Method analysis materials based on PDCA indicators, as follows:

a. Date 27/5/2025
Princess Nur Anisa
Do you know about *Kaizen* method or continuous improvement?
Yes, I do
I set the best solution for fixing problems in achieving sales targets.
Yes
I provide feedback to improve its effectiveness in the future
Yes
I implemented clear procedures and work standards to maintain consistency and quality of work result.
Yes

b. Date 27/5/2025
Emam Mutaufiq
Do you know about *Kaizen* method or continuous improvement?
Yes
I set the best solution for fixing problems in achieving sales targets.
Yes
I have implemented the planning according to the specified schedule.
Yes
I cleaned all facilities and work environments from dirt.
Yes

c. Date 27/5/2025
Apit (Senior Engineer)
Do you know about *Kaizen* method or continuous improvement?
Yes
I made planning goals to achieve sales targets.
No
I set the best solution for fixing problems in achieving sales targets.
No
I document every change made during implementation.
Yes
I regroup items according to their type and function.
Yes

Analysis of PDCA indicators in accordance with the questionnaire addressed to informants with the implementation of the Plan (plan) related to determining targets to obtain improvements and formulating plans in order to achieve the targets that have been set, Do (do) is the implementation of the plan, Check (check) related to the implementation carried out, whether it is in accordance with the plan or not and review the changes and progress of improvements that have occurred, and actions related to ways to minimize the recurrence of the same problems by

standardizing new procedures or determining new targets for further improvement (Ferdiansyah, 2011).

Based on the results of the analysis of the application of the *Kaizen* Method with the PDCA indicator (referred to in attachment 6), according to the survey results, an average achievement rate of 86.4% was obtained. The details of the analysis of PDCA with Plan are 73.36% planning, Do is 88.9% implementation, 83.35% is checked, and Action is 100% action. Based on this level of achievement, which means that as many as 86.4% of employees have planned activities in their work, while the remaining 13.6% of employees have carried out activities with the PDCA approach but have not been maximized.

2. 5S Analysis Results (*Seiri, Seiton, Seiko, Seiketsu, Shitsuke*)

5S analysis is an effort to optimize costs and time in producing high-quality products according to the 5S indicators (*Seiri* or compact, *Seiton* or neat, *Seiko* or exquisite, Sheiketsu or care, and *Shitsuke* or diligent). The informants involved in this study are, Putri Nur Anisa (Production Manager), Emam Mutaufiq (Sales engineer), and Apit (Senior engineer).

The following are the results of some answers from informants in the sales section.

a. May 27, 2025

Putri Nur Anisa

Do you set up a bin at every desk?

Yes

The results of this study are based on the informant's answers that have applied the *Kaizen* Method with a 5S indicator, which is to provide a garbage can in each room to always maintain cleanliness. The implementation of the *Kaizen* Method by placing a trash can in each workspace is a form of small and simple improvement of the *Seiko* principle (clean).

I dispose of unoccupied items in the work area.

Yes

I regroup items according to their type and function

Yes

I removed irrelevant items to utilize

Yes

I make sure only the items that are essential to use

Yes

I rearrange the items according to their place

Yes

I systematically use items and rearrange the layout of the workbench

Yes

I identify and eliminate unnecessary work steps in the storage

Yes

I cleaned all facilities and work environments from dirt

Yes

I take care of the work area to minimize damage to the work equipment

Yes

I take part in maintaining the cleanliness of the work area by throwing garbage in its place

Yes

I implemented clear procedures and work standards to maintain consistency and quality of work result.

Yes

I applied the personal hygiene and discipline in the work environment

Yes

I developed a culture of discipline consistently

Yes

I came on time in the work environment

Yes

I applied the standards set by the company

Yes

I give the feedback and make discipline a daily routine

Yes

b. May 27, 2025

Apit (Senior Engineer)

Cleaning and eliminating unnecessary items on the workbench are carried out every time:

Everyday

The workers involved in the study revealed that they apply *Kaizen* by always cleaning and eliminating unnecessary items on the desk every day. This is in accordance with the application of the *Kaizen* Method with the *Seiri* (concise) approach.

I dispose of unoccupied items in the work area.

Yes

I regroup items according to their type and function

Yes

I removed irrelevant items to utilize

Yes

I make sure only the items that are essential to use

Yes

I rearrange the items according to their place

Yes

I systematically use items and rearrange the layout of the workbench

Yes

I identify and eliminate unnecessary work steps in the storage

Yes

I cleaned all facilities and work environments from dirt

Yes

I take care of the work area to minimize damage to the work equipment
Yes
I take part in maintaining the cleanliness of the work area by throwing garbage in its place
Yes
I implemented clear procedures and work standards to maintain consistency and quality of work result.
Yes
I applied the personal hygiene and discipline in the work environment
Yes
I developed a culture of discipline consistently
Yes
I came on time in the work environment
Yes
I applied the standards set by the company
Yes
I give the feedback and make discipline a daily routine
Yes

c. May 27, 2025
Emam Mutaufiq (Sales Engineer)
I dispose of unoccupied items in the work area.
Yes
I regroup items according to their type and function
Yes
I removed irrelevant items to utilize
Yes
I make sure only the items that are essential to use
Yes
I rearrange the items according to their place
Yes
I systematically use items and rearrange the layout of the workbench
Yes
I identify and eliminate unnecessary work steps in the storage
Yes
I cleaned all facilities and work environments from dirt
Yes
I take care of the work area to minimize damage to the work equipment
Yes
I take part in maintaining the cleanliness of the work area by throwing garbage in its place
Yes

I implemented clear procedures and work standards to maintain consistency and quality of work result.

Yes

I applied the personal hygiene and discipline in the work environment

Yes

I developed a culture of discipline consistently

Yes

I came on time in the work environment

Yes

I applied the standards set by the company

Yes

I give the feedback and make discipline a daily routine

Yes

Based on (Appendix 7) the summary of the research results of the 5S indicators (*Seiri*, *Seiton*, *Seiko*, *Seiketsu*, *Shitsuke*) after analyzing the survey results data obtained in accordance with the *Kaizen* Method indicators with the 5S approach (*Seiri*, *Seiton*, *Seiko*, *Seiketsu*, *Shitsuke*) obtained an average achievement of 100%. Based on the results of these achievements, the details of *Seiri* which is 100% structuring, *Seiton* which is 100% regularity, Seiso is 100% cleanliness, *Seiketsu* is 100% standardized, and *Shitsuke* is 100% discipline. So, the results of these achievements show that the application of the *Kaizen* Method runs optimally.

3. *Kaizen* costing analysis results

Kaizen cost analysis with the aim of continuously lowering costs without compromising product quality. The application of the Efficiency and Effectiveness analysis of *Kaizen* costing with the cost reduction used includes labor costs because in this study the focus is on the sales part. If the operating cost before the repair is approximately MYR RM 115,000/month rupiah currency exchange rate on 12/06/2025 IDR IDR 441,830,000/month. In accordance with the application of the *Kaizen* costing concept by periodically reducing labor costs to generate effective and efficient costs. The smaller the *Kaizen* costing produced, the more effective and efficient it is in the production cost expenditure.

Table 1. *Kaizen costing analysis*

Sales Costing *Kaizen* Analysis		
Every month		
Cost before repair	**Reduction costs (labor costs)**	***Kaizen* costing**
RM 115,000	RM 20,000	RM 95,000
RM 115,000	RM 18,000	RM 97,000
RM 115,000	RM 16,000	RM 99,000
RM 115,000	RM 14,000	RM 101,000
RM 115,000	RM 12,000	RM 103,000
RM 115,000	RM 10,000	RM 105,000

Source: Data processed from the results of questionnaire analysis and financial statements of the sales department of Style Labels Sdn. Bhd. (2023)

Kaizen is a concept of small improvement in small steps (Ohno, 1990) based on an analysis carried out by reducing effective and efficient labor costs after a gradual improvement from RM 20,000 to RM 10,000 as an effort to identify an optimal increase in income. The lowest cost of *Kaizen* costing is the most efficient of RM 95,000/month. In the analysis, the most effective and efficient *Kaizen* costing results (table 1) are RM 95,000 with a reduction cost of RM 20,000.

4. Results of Effectiveness and Efficiency Analysis

The effectiveness and efficiency analysis aims to measure how effective and efficient financial performance is with the focus of this research on the sales part.

Table 2. Total Revenue in 2023

Month	Amount (Amount) RM
January-March	1,856,679.92
April-June	1,284,769.09
July-September	1,340,662.22
October-December	1,436,916.16
Total	5,919,027.39
Gross Profit 2023	RM 2,160,000.00
Operating Profit 2023	RM 780,000.00

Source: Style Labels Sdn. Bhd. sales department quarterly financial report (2023)

Financial performance analysis related to effectiveness and efficiency based on financial ratios is as follows:

Based on (attachment 8) After calculating revenue and profit results based on quarterly operational sales data, it can be obtained as a total revenue for one year in the 2023 period referring to (table 2). To analyze the ratio of effectiveness and efficiency, use the ratio of effectiveness and efficiency ratio optimally. Total revenue in 2023 amounted to MYR RM 5,919,027.39. The author's gross profit is based on statements from informants of an average of MYR RM 2,160,000.00 per year. The operating profit in the calculation is MYR RM 780,000.00 in accordance with the 2023 operational sales data.

Regarding data analysis, the author will use the method of measuring the ratio of effectiveness and efficiency after applying the *Kaizen* Method to the sales department of the manufacturing company Style Labels Sdn. Bhd. (*Sendirian Berhad*) as follows:

a. Effectiveness Ratio

The ratio of effectiveness to Gross Profit Margin aims to measure how much gross profit each sale earns and Operating Profit Margin to measure the company's operational efficiency in generating profits (Mardiasmo, 2019).

Table 3. Effectiveness Ratio Analysis

Gross Profit Margin	Gross Profit/Revenue x 100%
	RM 2,160,000.00 /5,919,027.39 X 100%
	0.364%
Operating Profit Margin	Operating Profit/Revenue x 100%
	RM 1,020,000.00/5,919,027.39 X 100%
	0.172%

Source: Processed from income statement data and the results of a questionnaire on the application of the *Kaizen* method (2023)

Based on (table 3) the calculation of the effectiveness ratio obtained a percentage of 0.364% Gross Profit Margin and 0.172% Operating Profit Margin, which means that in sales activities and sales operations can be said to be effective because the ratio achieved is close to 1%. The results of the Effectiveness ratio measurement can be said to be effective with a value of 0.364% Gross Profit Margin and 0.172% Operating Profit Margin.

b. Efficiency Ratio

The efficiency ratio aims to measure how much efficiency is in using financial resources by comparing input and output and comparing profits with costs (Hasibuan, 2019).

Table 4. Efficiency Ratio Analysis

Efficiency	input/output x 100%
	RM 8,800,000.00/5,919,027.39 x 100%
	1.48%
Efficiency	Profit/Cost x 100%
	RM 1,020,000.00/1,140,000 X 100%
	0.89%

Source: Results of data analysis of questionnaires and operational cost reports of the sales department (2023)

In the analysis of the calculation of the efficiency ratio from the data (appendix 9). After analyzing the data obtained according to the efficiency ratio analysis formula, the author obtained an efficiency percentage result of 1.48% based on the comparison of inputs and outputs and 0.89% based on the comparison of profits and costs. The company can be said to be efficient with the gains achieved in using optimal resources in its business activities with results of 1.48% and 0.89%.

Discussion

The Relationship of the Application of the *Kaizen* Method to the Effectiveness and Efficiency of Financial Performance

In this study, we discuss the application of the *Kaizen* Method in the manufacturing company Style Labels Sdn. Bhd. (*Sendirian Berhad*), with a focus on research in the sales section. Data is collected through questionnaires or surveys filled out by three representatives of the company's

internal employees. The data is used to analyze the implementation of *Kaizen* effectively and efficiently with revenue data as supporting data in assessing the company's financial performance. Assessment is carried out using two main approaches in *Kaizen*, namely:

1. PDCA (Plan, Do, Check, Action): namely planning, implementation, inspection, and follow-up actions. The average achievement of the PDCA approach was 86.4% with Plan (planning) of 73.36%, Do (examination) of 88.9%, Check (examination) of 83.35%, and Action (action) of 100%.
2. 5S (*Seiri*, *Seiton*, Seiso, *Seiketsu*, *Shitsuke*): i.e. order, order, cleanliness, standardization, and discipline. The average result of the achievement of the 5S approach was 100% with *Seiri* (arrangement) 100%, *Seiton* (order) 100%, Seiso (cleanliness) 100%, *Seiketsu* (standardization) 100%, and *Shitsuke* (discipline) 100%.

The results of this study show that the *Kaizen* method is closely related to improving financial performance, because it makes work more organized, efficient, and easy to do even though it is not optimal. This study shows that a cost expenditure of RM 95,000/month for *Kaizen* is considered the most cost-efficient to support increased revenue. This finding is in line with the results of a previous study by Tri, Ani, and Anggraini (2019), that the implementation of *Kaizen* standardization by manufacturing companies has used it well and has been proven to help work so that it is easier and reduces waste. However, in this study, the emphasis is more on the sales part, so it becomes more relevant that the *Kaizen* method helps increase direct income not only useful in its production operations.

This provides evidence that the *Kaizen* Method analysis is in principle one of the methods of solving problems with the implementation of daily activities in a sustainable manner. Therefore, the existence of the *Kaizen* Method analysis contributes positively to the effectiveness and efficiency of the company's sales financial performance by being strengthened by the results of achieving 86.4% of the PDCA approach (Plan, Do, Check, Action) and 100% of the 5S approach (*Seiri*, *Seiton*, *Seiko*, *Seiketsu*, *Shitsuke*) as well as the most effective and cost-efficient *Kaizen* costing analysis of RM 95,000 in its operational activities. So, the company can be said to be effective and efficient because it has implemented the *Kaizen* method with the PDCA and 5S approaches.

Analysis of the Application of the *Kaizen* Method in Assessing the Effectiveness and Efficiency of Financial Performance

The analysis of the application of the *Kaizen* method in order to assess the effectiveness and efficiency of financial performance focuses on the sales section of the company Style Labels Sdn. Bhd. (*Sendirian Berhad*) in accordance with the analysis using the ratio of effectiveness and efficiency. This finding also shows an analysis to assess the effectiveness and efficiency of financial performance with the application of the *Kaizen* method with an effective percentage value of 0.364% Gross Profit Margin and 0.172% Operating Profit Margin. Meanwhile, the efficiency value obtained in this analysis is 1.48% of the input-output ratio and 0.89% of the benefit-cost

ratio. These findings show that the application of the *Kaizen* method can improve financial performance to be more optimal in its operational activities.

With small changes but at least an improvement in the company's performance, it becomes more effective and efficient. The limitations in the research are only limited to the focus of the research of the sales department of the manufacturing company Style Labels Sdn. Bhd. (*Sendirian Berhad*), in the future the researcher hopes that in the application of the *Kaizen* method more in-depth research can be carried out and improve the shortcomings in this research so that it can be useful for further studies.

Conclusion

The study concluded that the application of the *Kaizen Method* had a positive impact on the effectiveness and efficiency of the financial performance of Style Labels Sdn. Bhd. (Sendirian Berhad). This was demonstrated by achieving 86.4% in the PDCA approach and 100% in the 5S approach, with the most efficient *Kaizen* costing value recorded at MYR 95,000 per month. The financial effectiveness was reflected in a 0.364% Gross Profit Margin and a 0.172% Operating Profit Margin, while efficiency was indicated by a 1.48% input-output ratio and a 0.89% profit-cost ratio. Overall, the findings confirmed that implementing the *Kaizen Method* enhanced financial performance in terms of both effectiveness and efficiency. Future research is suggested to expand the analysis by applying the *Kaizen* framework to other departments or industry sectors to evaluate its long-term sustainability and comparative effectiveness across different operational contexts.

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