**Classification of Value and Waste In The Kitchen Cabinet Industry: Towards Lean Yhinking**

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*Abstract:* In the new global economy, lean practices had become a central issue for the manufacturing industry to be sustainable. Despite its continuous success and efficacy, lean practices were not fully implemented within the manufacturing industry in Malaysia. The barriers in implementing lean practices were lack of technical knowledge about lean methodology and employees who were resistant to changes associated with lean manufacturing. Therefore, the purpose of this study was to establish a comprehensive review on value and waste towards lean thinking for the furniture industry. This study reviewed the essential points according to the following criteria; firstly, “What” is the value of kitchen cabinet products, i.e. design, finishing, installation quality; and secondly, “What” is the waste of cabinet’s defect, i.e. defects during the cabinet installation. The findings of this comprehensive review included two aspects of lean thinking which were value and waste. It would be used as a tentative roadmap for the researcher and manufacturer in establishing a new effectiveness and efficiency lean roll-out processes. This paper provided a critical view on the gaps of the current shortfall of lean implementation in the kitchen cabinet industry and proposed an insight method to develop a new framework towards lean transformation. The findings had important implications for developing the employee’s involvement towards lean thinking.

*Keywords: Kitchen Cabinet Industry, Waste, Lean Yhinking*