

Practical application the theory of constraints: Experience and challenges of Russian companies

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Abstract

© 2015, MCSER-Mediterranean Center of Social and Educational Research. The article describes the results of the research the Theory of Constraints (TOC), Throughput Accounting, 3Q Accounting, the experience of International Companies which successfully implemented the Theory of Constraints and the Practical Application of this Theory and Methods in Russian companies. The research was conducted on the basis of the public corporate data, the disclosed project implementation results of the consulting companies, the comments and the clarifications of Business seminars' participants.

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Keywords

3Q accounting, Management accounting, Theory of constraints, Throughput accounting