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| Profit Analysis Using the Theory Of Constraints and its Role in Decision Making | | | | Thesis Title |
| 2008 | | | | Year |
| Industrial companies face in its productional processes a set of constraints and obstacles in resources which in turn restrict the quantity of production outputs. Those constraints are represented by internal constraints which include power constraint, human resources constraints. Funding constraint, and other external constraints represented by market constraints, suppliers constraint, competition constraint.  Companies sufferance may lead to accumulate the production stock in process plus accompanied carrying cost; however some sufferance may lead to declining the demand on company's products which in turn may lead to lose the chance in profit making.  The research aims to identify and diagnose the obstacles of production outputs accurately and then to remedy them with a very suitable ways for remedy. In order to achieve the goal of the research, it based practically and theoretically on two basic hypothesizes. The first hypothesis is that the division of the company's works into segments represented by departments, production lines, sale areas helps the management to know the production obstacle that occurs in a segment and then take the decision to get rid of constraint by analyzing the profits of remedying the constraints through comparing the earnings with suitable costs. The second hypothesis is that the constraints theory is one of management accountancy's instruments which helps the management to identify and diagnose all internal and external constraints and remedying them by the best using of resources.  Research study include four chapters :   * **First chapter** titled by "The role of revalent information in profits analysis and decisions make. It involves three section. * **Second chapter** titled by "Analysis of profits and benefits of constraints remedy which involves three sections. * **Third chapter** illustrates the applied study for analysis of constraints remedy's profits in the company as a sample of research. It involves three section. * **Endly, The fourth chapter** devoted to the conclusions concluded by researcher and a proposed recommendations in the light of deducted conclusions. | | | | Abstract |