



Ain Shams University
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USING THEORY OF CONSTRAINTS TO ENHANCE THE ROLE OF STRATEGIC COST MANAGEMENT "AN APPLIED STUDY"

**THESIS SUBMITTED IN FULFILLMENT OF THE
REQUIREMENTS OF THE MASTER DEGREE
IN ACCOUNTING**

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DEDICATION

This work is dedicated to:

My beloved MOHAMED

My Lovely ESRAA

My Lovely OLA

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DECLARATION

I declare that this thesis has not been previously submitted for any degree. Also, it contains no materials published previously by anyone, and only the sources cited have been used.

“The researcher”

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List of Abbreviations

ABB	Activity-Based Budgeting
ABC	Activity-Based Costing
ABC/M	Activity-based Costing and Management
ABM	Activity-based Management
BM	Benchmarking
BPI	Business Process Improvement
CAM-I	Consortium for Advanced Manufacturing – International
CM	Constraint Management
CMS	Cost Management Systems
CRT	Current Reality Tree
DFMA	Design for Manufacture & Assembly
IDEF0	Integration Definition for Function Modeling
IT	Information Technology
JIT	Just-In-Time
LCC	Life Cycle Costing
MRP	Materials Requirements Planning
OPT	Optimized Production Timetables
OVA	Overhead Value Analysis
PMS	Performance Management System
QFD	Quality Function Deployment
SC	Supply Chain
SCM	Strategic Cost Management
SS	Six Sigma
TP	Thinking Process
T-Bs	Time Buffers
TC	Target Costing
TCM	Traditional Cost Management
TOC	Theory of Constraints
TQM	Total Quality Management
VA	Value Analysis

CHAPTER ONE
Framework of the Study