

John A. Caspari • Pamela Caspari

Management Dynamics

Merging Constraints Accounting
to Drive Improvement

More Praise for *Management Dynamics*

"Students of the Theory of Constraints who want a detailed review of how TOC concepts apply to accounting will not want to miss this book. Business people will benefit from insights on how to apply TOC oriented thinking to pinpoint the *real* sources of waste and inefficiency in an enterprise. The Casparis have made a significant contribution to the body of knowledge in this area; moreover, their work should stimulate further discussion and advancement!"

—Paul H. Selden, PhD, President, Performance Management, Inc.

"This book combines clear thinking and research into the purpose and role of accounting in organizations. Coupled with a deep understanding of Goldratt's Theory of Constraints, the Casparis' methodology focuses the enormous power of practical systems thinking in organizations. This book finally brings together the elements needed to truly implement and sustain a genuine process of ongoing improvement. Along with Elliott Jaques' *Requisite Organization*, we now have the blueprints for creating the right structure *and* the right operational methodology to achieve unprecedented organizational performance."

—Romey Ross, PMP, CPE, President, Technical Project Services, Inc.

"Financial officers and accountants in profit making organizations have always struggled to understand how I, OE, and T can be applied in their world. This struggle of TOC accounting versus cost accounting in the financial record-keeping domain has inhibited many a successful TOC project. The authors have been able to lift the veil for the financial community! Now let's hope the accountants get on with it!"

—William A. Woehr, Executive Partner, Delta Institute, S.A.,
Board member Angel Iglesias, S.A.

"The Casparis provide a step-by-step strategy for integrating the components of Goldratt's Theory of Constraints into a highly effective system for achieving success in business. The book's roadmap describes how to structure a high-performance business by the thoughtful integration of the components of Goldratt's theory. I highly recommend this valuable work."

—John Sambrook, President, Common Sense Systems, Inc.

MANAGEMENT DYNAMICS

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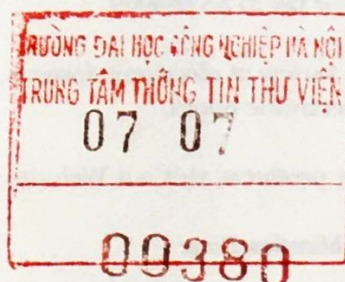
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**Merging Constraints Accounting
to Drive Improvement**

John A. Caspari

Pamela Caspari



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In memory of our fathers,
Charles Edward Caspari, Jr.

and

John Taliesin David,

who taught us about ethical behavior and fair treatment of people.

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