Datastat Research
Building Capacity in Training and Research

DATASTAT TRAINING IN

OFFICIAL COURSE PROSPECTUS

Center for Advanced Research & Professional Development

Nairobi Training Center • Global Virtual Academy • Corporate On-Site

ACCOUNTING AND FINANCE

Throughput Accounting and Constraint Management Training Course

Comprehensive Course Syllabus, Practical Modules & Upcoming Schedules

PROGRAM SPECIFICATIONS & HIGHLIGHTS

- **DURATION**
  5 Days Practical Hands-on
- **DELIVERY MODES**
  In-Person Class & Live Virtual
- **CERTIFICATION**
  Accredited Certificate of Completion
- **INTAKES / DATES**
  Multiple Cohort Schedules Included

PREPARED FOR:

Valued Participant

Email: training@datastatresearch.org | Issued: November 24, 2026

Academic & Professional Training Year: 2026

DATASTAT TRAINING INSTITUTE

P.O. Box 102802-00101, Nairobi, Kenya

Training Centers: Nairobi • Mombasa • Kigali • Dubai • Live Virtual Academy

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Throughput Accounting and Constraint Management Training Course

Accounting and Finance • 5 Days Intensive • Accredited Certification

Course Overview

Throughput Accounting and Constraint Management Training Course provides practical knowledge and advanced techniques for improving organisational profitability, operational efficiency, and production performance through the application of the Theory of Constraints (TOC).

Key Skills & Software Tools Covered

MS Word • Microsoft Excel • SAP S/4HANA • and Oracle NetSuite ERP

Upcoming Training Schedules

Confirmed cohort intakes and venues. Both physical in-person classroom and live virtual online seats are available.

TRAINING DATES	LOCATION / VENUE	FORMAT / DURATION	INVESTMENT (FEE)
30 Nov 2026 – 4 Dec 2026	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
7 Dec 2026 – 11 Dec 2026	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
14 Dec 2026 – 18 Dec 2026	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
21 Dec 2026 – 25 Dec 2026	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
28 Dec 2026 – 1 Jan 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
4 Jan 2027 – 8 Jan 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
11 Jan 2027 – 15 Jan 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
18 Jan 2027 – 22 Jan 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
25 Jan 2027 – 29 Jan 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
1 Feb 2027 – 5 Feb 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
8 Feb 2027 – 12 Feb 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
15 Feb 2027 – 19 Feb 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
22 Feb 2027 – 26 Feb 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
1 Mar 2027 – 5 Mar 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
8 Mar 2027 – 12 Mar 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
15 Mar 2027 – 19 Mar 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
22 Mar 2027 – 26 Mar 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
29 Mar 2027 – 2 Apr 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
5 Apr 2027 – 9 Apr 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
12 Apr 2027 – 16 Apr 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
19 Apr 2027 – 23 Apr 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
26 Apr 2027 – 30 Apr 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
3 May 2027 – 7 May 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**

10 May 2027 – 14 May 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
17 May 2027 – 21 May 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
24 May 2027 – 28 May 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
31 May 2027 – 4 Jun 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
7 Jun 2027 – 11 Jun 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
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2 Aug 2027 – 6 Aug 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
9 Aug 2027 – 13 Aug 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
16 Aug 2027 – 20 Aug 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
23 Aug 2027 – 27 Aug 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
30 Aug 2027 – 3 Sep 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
6 Sep 2027 – 10 Sep 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
13 Sep 2027 – 17 Sep 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
20 Sep 2027 – 24 Sep 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
27 Sep 2027 – 1 Oct 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
4 Oct 2027 – 8 Oct 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
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20 Dec 2027 – 24 Dec 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**

* Corporate discounts and customized cohort scheduling are available for teams of 3 or more participants.

Course Curriculum & Modules

Throughput Accounting and Constraint Management Training Course

Introduction

Throughput Accounting and Constraint Management Training Course provides practical knowledge and advanced techniques for improving organisational profitability, operational efficiency, and production performance through the application of the Theory of Constraints (TOC). The course explores throughput accounting principles, bottleneck identification, capacity optimisation, inventory management, operating expense control, and strategic cost management. Participants will gain the skills to identify system constraints, evaluate production processes, improve resource utilisation, and make data-driven decisions that maximise throughput while minimising unnecessary operational costs. The programme integrates modern management accounting practices with lean operations, continuous improvement, and performance measurement strategies.

The training further examines how organisations can integrate throughput accounting into strategic planning, supply chain management, manufacturing operations, and financial decision-making. Through practical exercises and international case studies, participants will learn how to manage production bottlenecks, optimise workflow, improve cash flow, and enhance return on investment. The course also addresses digital performance monitoring, operational analytics, capacity planning, and sustainable productivity improvement. Participants will develop actionable approaches to strengthen competitiveness, eliminate operational waste, improve delivery performance, and achieve measurable business growth.

Course Objectives

- Understand throughput accounting and the Theory of Constraints.
- Identify bottlenecks using advanced constraint analysis.
- Improve production capacity and operational efficiency.
- Apply throughput contribution analysis to business decisions.
- Optimise inventory levels and working capital.
- Evaluate operating expenses and resource utilisation.
- Implement continuous improvement and process optimisation.
- Strengthen supply chain and production planning.
- Apply data-driven operational performance measurement.
- Improve profitability through constraint management.
- Integrate lean management with throughput accounting.
- Develop effective capacity planning strategies.
- Implement sustainable operational excellence initiatives.

Organizational Benefits

- Increased throughput and organisational profitability.
- Reduced production bottlenecks and operational delays.
- Improved inventory management and cash flow.
- Better utilisation of organisational resources.
- Reduced unnecessary operating expenses.
- Enhanced production planning and scheduling.
- Improved customer satisfaction and delivery performance.
- Stronger data-driven financial decision-making.
- Increased operational agility and competitiveness.
- Sustainable continuous improvement across departments.

Target Audiences

- Chief Financial Officers and Finance Managers.
- Management Accountants and Cost Accountants.
- Production and Manufacturing Managers.
- Operations and Supply Chain Managers.
- Industrial and Process Engineers.

- Business Performance and Strategy Analysts.
- Quality Assurance and Continuous Improvement Professionals.
- Business Owners and Operations Consultants.

Course Duration: 5 days

Course Modules

Module 1: Fundamentals of Throughput Accounting

- Principles and evolution of throughput accounting.
- Theory of Constraints and organisational performance.
- Throughput, inventory and operating expense concepts.
- Differences between traditional cost accounting and throughput accounting.
- Financial indicators for operational decision-making.
- Case Study: Application of throughput accounting in Toyota's manufacturing operations.

Module 2: Constraint Identification and Bottleneck Analysis

- Understanding system constraints and bottlenecks.
- Identifying capacity limitations in production systems.
- Root cause analysis and constraint mapping.
- Evaluating resource utilisation and workflow efficiency.
- Prioritising constraints for operational improvement.
- Case Study: Bottleneck identification in Boeing's aircraft manufacturing processes.

Module 3: Throughput Measurement and Profitability Analysis

- Calculating throughput contribution and throughput per unit.
- Throughput per constraint-hour analysis.
- Evaluating product mix and profitability.
- Measuring return on investment and productivity.
- Supporting strategic pricing and production decisions.
- Case Study: Throughput-based product prioritisation in a global manufacturing company.

Module 4: Drum-Buffer-Rope and Production Scheduling

- Principles of the Drum-Buffer-Rope scheduling system.
- Identifying the production drum and capacity constraints.
- Buffer management and workflow synchronisation.
- Production scheduling and delivery optimisation.
- Monitoring production flow and constraint performance.
- Case Study: Drum-Buffer-Rope implementation in international automotive manufacturing.

Module 5: Inventory Management and Working Capital Optimisation

- Inventory classification and throughput implications.
- Reducing excess inventory and work in progress.
- Buffer inventory and stock availability management.
- Working capital and cash flow optimisation.
- Supply chain coordination and replenishment strategies.
- Case Study: Inventory optimisation in Walmart's global supply chain.

Module 6: Constraint Management and Continuous Improvement

- Five focusing steps of the Theory of Constraints.
- Exploiting and subordinating operational constraints.
- Elevating constraints through capacity investments.
- Integrating lean management and process improvement.
- Sustaining improvements through performance monitoring.
- Case Study: Continuous improvement practices in Toyota Production System operations.

Module 7: Performance Measurement and Strategic Decision-Making

- Throughput accounting performance indicators.
- Operational dashboards and productivity metrics.
- Evaluating operating expenses and capacity utilisation.
- Financial forecasting and scenario analysis.
- Strategic resource allocation and investment decisions.
- Case Study: Operational performance optimisation in multinational manufacturing enterprises.

Module 8: Digital Transformation and Implementation of Throughput Accounting

- Digital tools for throughput monitoring and reporting.
- Enterprise Resource Planning integration.
- Real-time production analytics and performance dashboards.
- Implementation planning and organisational change management.
- Risk assessment and sustainable improvement strategies.
- Case Study: Digital production optimisation using Siemens manufacturing technologies.

Training Methodology

- Interactive presentations and facilitated discussions.
- Practical throughput accounting calculations and exercises.
- International manufacturing case studies and group assignments.
- Bottleneck identification and production simulation workshops.
- Financial analysis and operational improvement projects.
- Knowledge assessments, presentations and feedback sessions.

Register as a group from 3 participants for a Discount

Send us an email: info@datastatresearch.org or call +254724527104

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to DATASTAT CONSULTANCY LTD account, as indicated in the invoice so as to enable us prepare better for you.

Certification & Learning Methodology

- Hands-on practical delivery with real-world datasets, case studies, and lab exercises.
- Post-training mentorship, access to class resources, and customized follow-up support.
- Participants who successfully complete the course receive an accredited Datastat Certificate of Completion.

How to Enroll & Reserve Your Seat

1. Online Registration: Visit https://datastatresearch.org/courses/throughput-accounting-and-constraint-management-training-course to register online.
2. Email Booking: Send participant details to training@datastatresearch.org for official invoice & reservation.
3. Support & Assistance: Inquire via phone +254 724 527 104 | +254 734 969 612.