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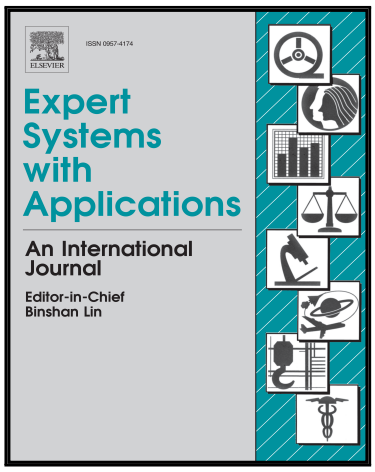

Throughput Accounting and Performance of a Manufacturing Company under Stochastic Demand and Scrap Rates

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Highlights:

- Develops simulation model from original PQ company example
- Modelled uncertainty leads in both product mix scenarios to significant losses
- Scrap production should not be analysed in isolation, but to ensure material flow
- Preference on product Q leads to lower performance in nearly all measures
- Scrap production is troublesome preferring product P due to higher volume

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