Abstract

Consumer market has induced companies in a constant process of changes, because it demands more and more quality products at a lower cost. The companies react by launching new products, promoting changes in their organizations, in all the aspects of their management, in order to improve processes and to qualify people. In such circumstances, it becomes vital to exploit efficiently all resources available in the organization, optimizing their utilization, controlling and reducing costs, increasing the effectiveness and maximizing the results. To find managerial or controllership tools that can facilitate that task is the challenge proposed here. A methodology which can make it possible to help optimize the company resources has been presented. Using the Solver function of Linear Programming (LP), associated with concepts of the Theory of Constraints, a case study has been carried out in a furniture factory, Colliseu Indústria de Móveis Ltda., that has office desks production as its main activity. Results obtained after the LP application have presented a series of strategic information that enable the manager, for instance, to choose the best product to be produced in the same process, to decide on launching a new product, to prompt the sale of already existing products, to accept or not a special order, among others.

Keywords

Costs, Restrictions, Linear programming.