

THOUSANDS TRAINED ACROSS NORTH AMERICA AND THE WORLD.

FOCUSED MANAGEMENT INFORMATION INC.,

THE LEADERS IN PRACTICAL IMPLEMENTATION TRAINING, BRING YOU

HOW TO IMPLEMENT

Activity Based Costing



Developed by
Paul Sharman,
Focused Management
Information Inc. –
North America's
leading ABC
Practitioner.

The acclaimed International Series
of a practical two-day workshop
teaching a proven methodology
for implementing ABC.

www.focusedmanagement.com



FOCUSED
MANAGEMENT
INFORMATION
I N C

THE COURSE LEADERS

ARE EXCEPTIONAL

“..able to make a potentially boring subject quite interesting”

Activity Based Costing *The operational method* **Now Available In-House**

IF YOU HAVE 10 OR MORE PEOPLE TO TRAIN YOU SHOULD CONSIDER OUR IN-HOUSE TRAINING OPTION!

Why?

1. Your team learn together and throughout the course can relate the material to their own initiative.
2. The course leader can use examples that relate more clearly to your ABC application.
3. You set the date of the course, not us! That allows maximum flexibility for your staff.
4. You don't have to travel to us, we travel to you, which means you don't have huge T&E costs.
5. You save hard cost dollars on in-house training of 10 or more people.



“We wanted to train a large group of people on ABC and found that holding the course on our premises gave us several clear advantages:

- *the ability to learn together as a group, with the possibility to refer back to our own situation*
- *cost savings and*
- *allowed more of our staff to be trained”*

Gisele Bordeleau,
Canadian Coast Guard, Pacific Region

In-house workshops available – call Sarah Kennedy directly on
1-800-263-3538 ext. 101

HOW TO IMPLEMENT



Activity

DAY ONE

THE COURSE LEADERS
ARE EXCEPTIONAL

*“Excellent presentation
throughout”*

The 5 key reasons you should attend this workshop are...

1. It does not focus on software, but it does help you understand what you need to do before you make the software decision
2. It shows you how to analyze results and move your ABC project towards delivering value-based management
3. It gives you real-life examples
4. It tells you, step-by-step, how to do it
5. It helps you improve/restart a current ABC system

YOU GET THE FACTS YOU NEED

*“I got a lot more out of this
than I expected. I originally
was looking to standardize
our process, however, the
applications are unlimited.”*

8:00 A.M. REGISTRATION

8:30 A.M. INTRODUCTION AND OBJECTIVES

- The objectives for this workshop are to:
- Introduce you to Activity Based Costing
 - Walk you through the 7 step process of ABC
 - Outline the critical ABC tools
 - Overview new tools for decision making and performance improvement

AN INTRODUCTION TO ACTIVITY BASED COSTING

- What is ABC?
- ABC benefits
- Why ABC is not an accounting issue
- The strategic value of ABC
- Real examples of ABC use
- Will ABC work for your organization?
- Overview of the 7-step method
- Linking ABC to ongoing business process management

12:00 LUNCH

1:00 THE 7-STEP PROCESS OF ABC

STEP 1 IMPLEMENTATION PROCESS
& PROJECT PLAN

- Business issues and ABC objectives
- Identification of major business processes
- Implementation approach – overview of the relation between the general ledger and operational data
- Completion of your scope statement
- Cost objects and how to identify them
- Case study: defining scope and schedule

STEP 2 RESOURCE, ACTIVITY AND
DRIVER ANALYSIS

- Learn how to use the Focused Management Information activity analyzer tool
- Practice driver analysis
- Determine what activities are performed, time spent, resources required and what operational data best reflects the performance of the activities and value of that activity to the organization
- Cost driver examples
- Interview guidelines / check list
- Overview of story boarding as it applies to ABM
- Case study: activity analysis

5:00 CLOSE OF DAY 1

www.focusedmana

Based Costing

DAY TWO

- 8:30 A.M. **STEP 3 CREATE THE COST FLOW DIAGRAM**
- Learn how to use the cost flow diagram tool.
 - Define macro architecture
 - Document the resource, activity and cost object relationships
 - Understand the link between ABC and process maps
 - Learn how to calculate the cost of cross functional processes
 - Case study: constructing the cost flow diagram

STEP 4 DATA COLLECTION

- Data requirements, collection methods and data sources
- Integration of information systems
- Data collection templates
- Using financial and non-financial data
- Data source
- Case study: data collection exercise

12:00 LUNCH

- 1:00 **STEP 5 BUILD THE ABC MODEL**
- Role of software, software options and how to choose
 - Preferred software features
 - Software options and check lists
 - Example of software use

STEP 6 INTERPRETATION AND ANALYSIS

- Reconciliation / validation
- Activity & process costs
- Activity value analysis
- Cost driver analysis
- Cost object analysis
- Profit improvement opportunities
- Case study: analysis of results

STEP 7 INTEGRATION INTO THE MANAGEMENT PROCESS

- Change management
- Using the information to drive change
- Identify management actions
- Use ABC in the management process
- Maintaining the model

NEXT STEPS

- Will ABC work for you?
- What to do when you get back home
- Obtaining management sponsorship and organization buy-in

IT WILL MEET YOUR OBJECTIVES

"I had anticipated more of an overview from 50,000 ft, but this was a good learning process"

This workshop is fundamental to:

TEAMS OF MANAGEMENT AND ANALYTICAL STAFF RESPONSIBLE FOR MANAGING COSTS:

- Vice Presidents of Finance and Operations
- Controllers and Operations Managers
- Process Managers
- Marketing Managers
- Team Leaders
- Process Improvement Leaders
- Strategic Planners
- All Accountants



THE FACTS YOU NEED

*“Excellent instructions with
practical-based knowledge
gained from experience”*

Your Workshop Leaders

EACH WORKSHOP IS PRESENTED BY ONE OF OUR TEAM OF HIGHLY EXPERIENCED ABC TRAINERS.

PAUL SHARMAN (ACMA)

is president of Focused Management Information Inc., a company established to assist organizations in implementing new cost and measurement techniques. As one of North America's better known independent Activity Based Management practitioners, Paul has helped many organizations to implement ABC/M. Over the past 9 years he has trained literally thousands of people around the world in many seminars on Activity Based Costing and Management.

Other FMI Workshop Leaders:

JOHN WHITWORTH

has been a partner with Focused Management Information Inc. since the early days of FMI's formation, after having worked with INDAL and Johnson & Johnson. He firmly believes that Activity Based Management puts the “Value Add” back into your management accounting processes.

JIM GUROWKA

a partner of Focused Management Information Inc. specializes in profit and performance improvement and the integration of human performance systems with workplace change projects. His experience in industry, particularly with Volkswagen Canada brings a practical grounding to all his implementation projects.

ITS EASILY APPLICABLE

TO THE REAL WORLD

*“I enjoyed doing an actual
walk through example”*

Registration Form – Activity Based Costing

Event administered by Canadian Productivity Network



Call: 1-800 268 4041,
24 hours a day, 7 days a week



E-mail: cpnreg@cpnevents.com



Fax: 1-800 618 3218



Mail: CPN Inc., PO Box 375, First
Canadian Place,
Toronto, ON Canada M5X 1E2



Register on-line at
www.focusedmanagement.com

- Please register me for the ABC seminar that is most convenient for me
- Please send me a free package of materials on ABC or visit the Focused Management Information Inc.'s website to download www.focusedmanagement.com

Please reserve the following dates for me:

Date and Location	Hotel
<input type="checkbox"/> November 10/11, 1999 Toronto	Board of Trade Airport Club 830 Dixon Road, Toronto ON M9W 6Y8 416 798 6811 ext 222
<input type="checkbox"/> December 7/8, 1999 Vancouver	Robson Square Conference Centre 800 Robson Street, Vancouver BC V6Z 2C5 604 660 2830
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MAIN CONTACT:

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On receipt of your registration we will send you a confirmation letter and invoice, or record of credit transaction.

Seminar Hours: See program. Please try to arrive at least 15 minutes before the start of the program to register and settle in with a cup of coffee.

Teams: A team is comprised of 3 or more individuals from the same organization, registering at the same time.

Cancellation Policy: If you find at any time that you cannot make

the event then you are welcome to substitute someone on your behalf. If you have to cancel your registration at less than 10 days prior to the event then we will refund your money, less a cancellation fee of \$150. Anytime before 10 days and you will be refunded in full. If your cancellation is less than 3 days prior to the event or you do not show up then you are still liable for the full fee.

"No quibbles" Guarantee of Quality – If you aren't satisfied with one of our workshops, please let us know why. Whatever the reason we guarantee your money refunded.

Call 1-800-263-3538 for accommodation information.

FEES:

Canadian organizations/person
Cdn. \$1195 + GST. Team price \$995
+ GST/person.

U.S. organizations/person U.S.
\$995. Team price \$795/person
Teams consist of three people
or more.



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