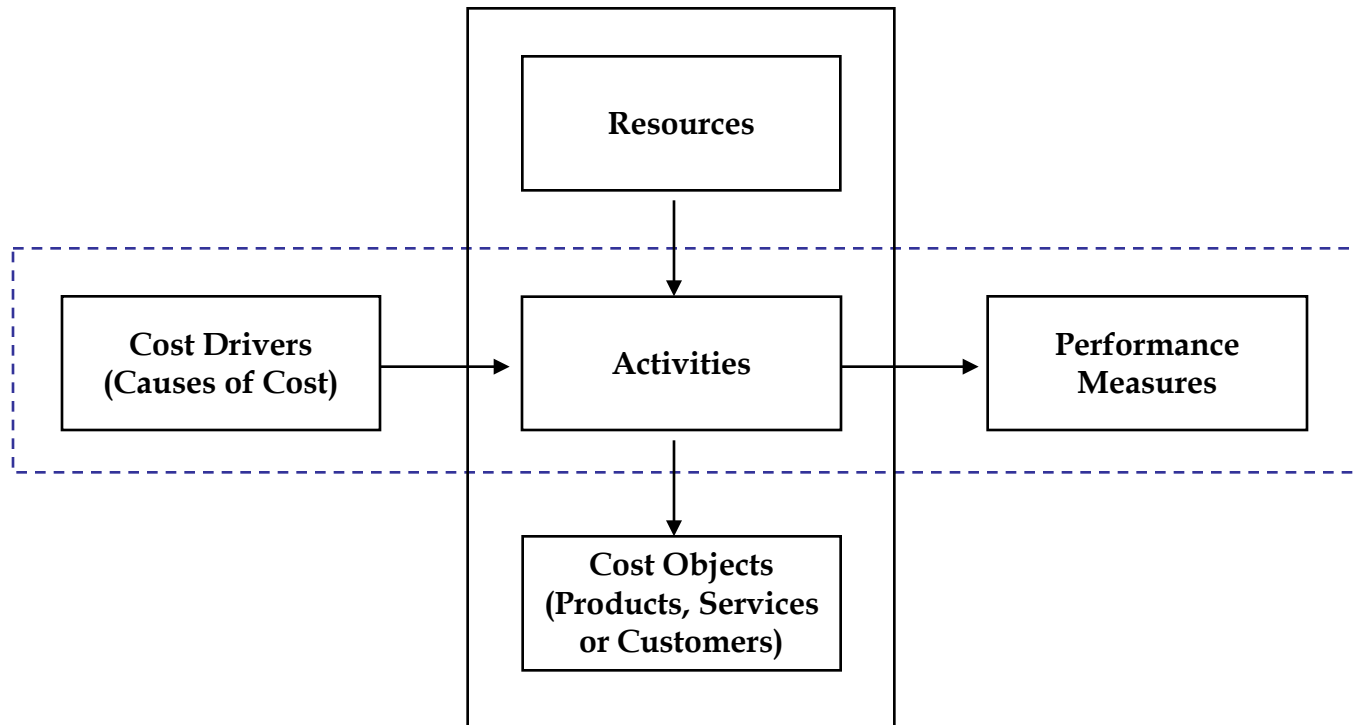




# Activity-Based Costing

CAM-I developed a standard for the implementation of Activity Based Costing. The CAM-I Cross is widely used in public and private sector organizations to understand **cost**, its **drivers** and optimize the **cost/performance** trade-off.



The CAM-I Cross©

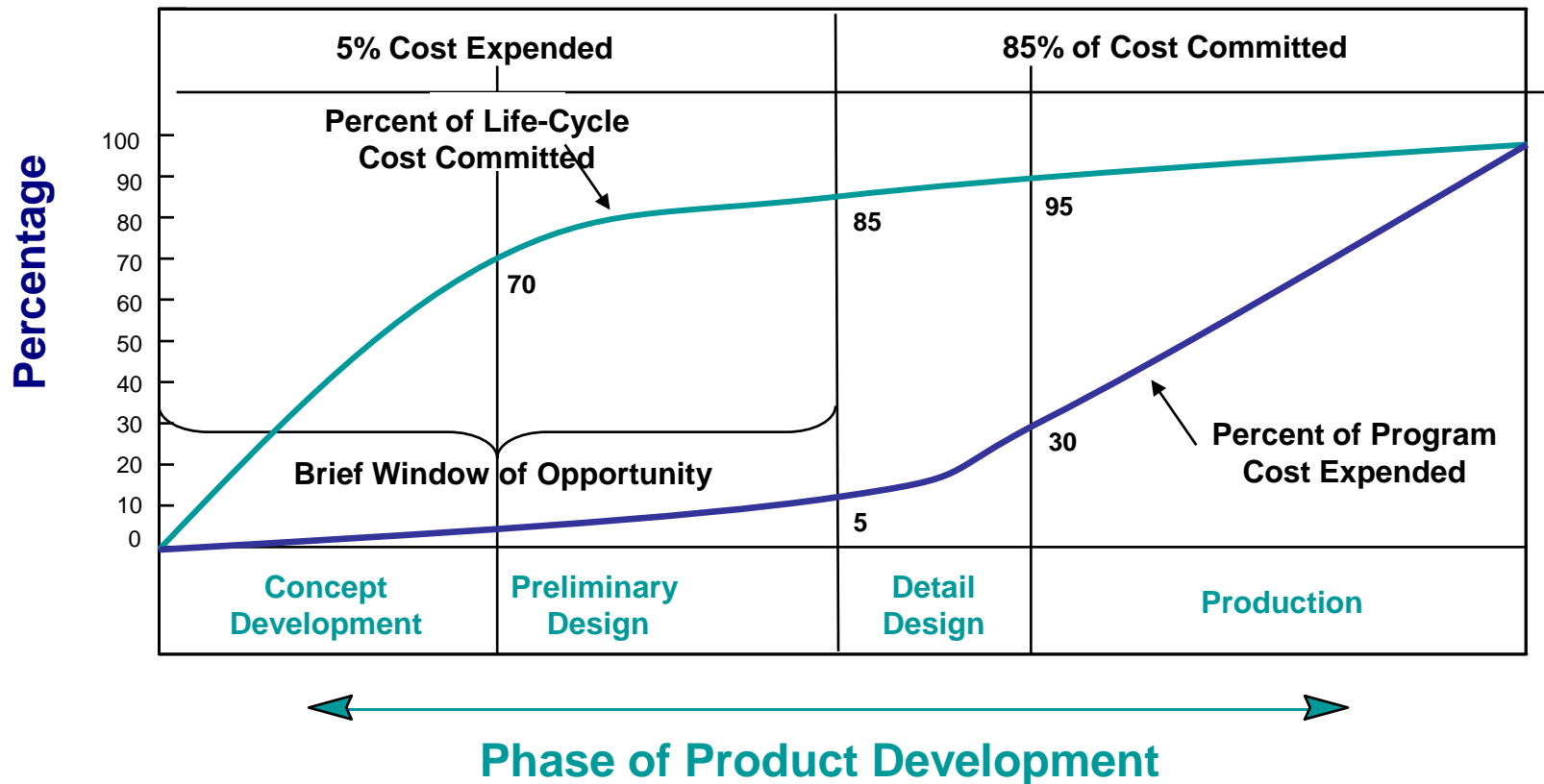


Over Four  
Decades of  
Industry-led  
Collaborative  
Research

# Target Costing Process Advantage

The Target Costing implementation framework tailored by CAM-I provides the basis to **attain desired should cost**. This model has been adopted by several member companies including Boeing, Caterpillar, Chrysler, Dresser-Rand, Rockwell Collins, Texas Instruments, Whirlpool.

## Shifting the Focus



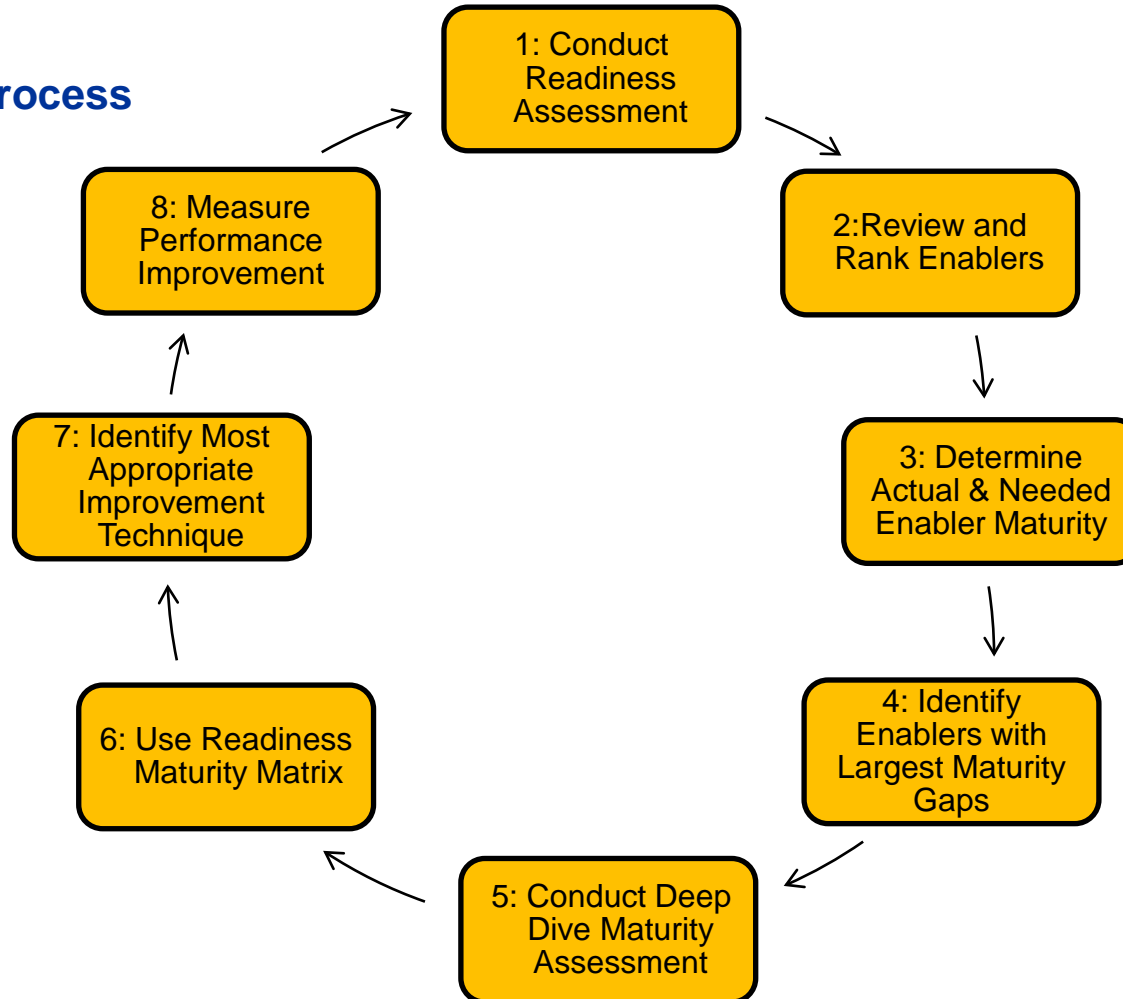


Over Four  
Decades of  
Industry-led  
Collaborative  
Research

# Performance Management Framework (PMF)

The CAM-I PMF is a holistic methodology that identifies **key enablers** influencing business performance. The framework pinpoints **gaps in enabler maturity** and, depending on the assessed **level of organizational readiness**, recommends specific **techniques to improve** performance and appropriate **measures to track** the improvement.

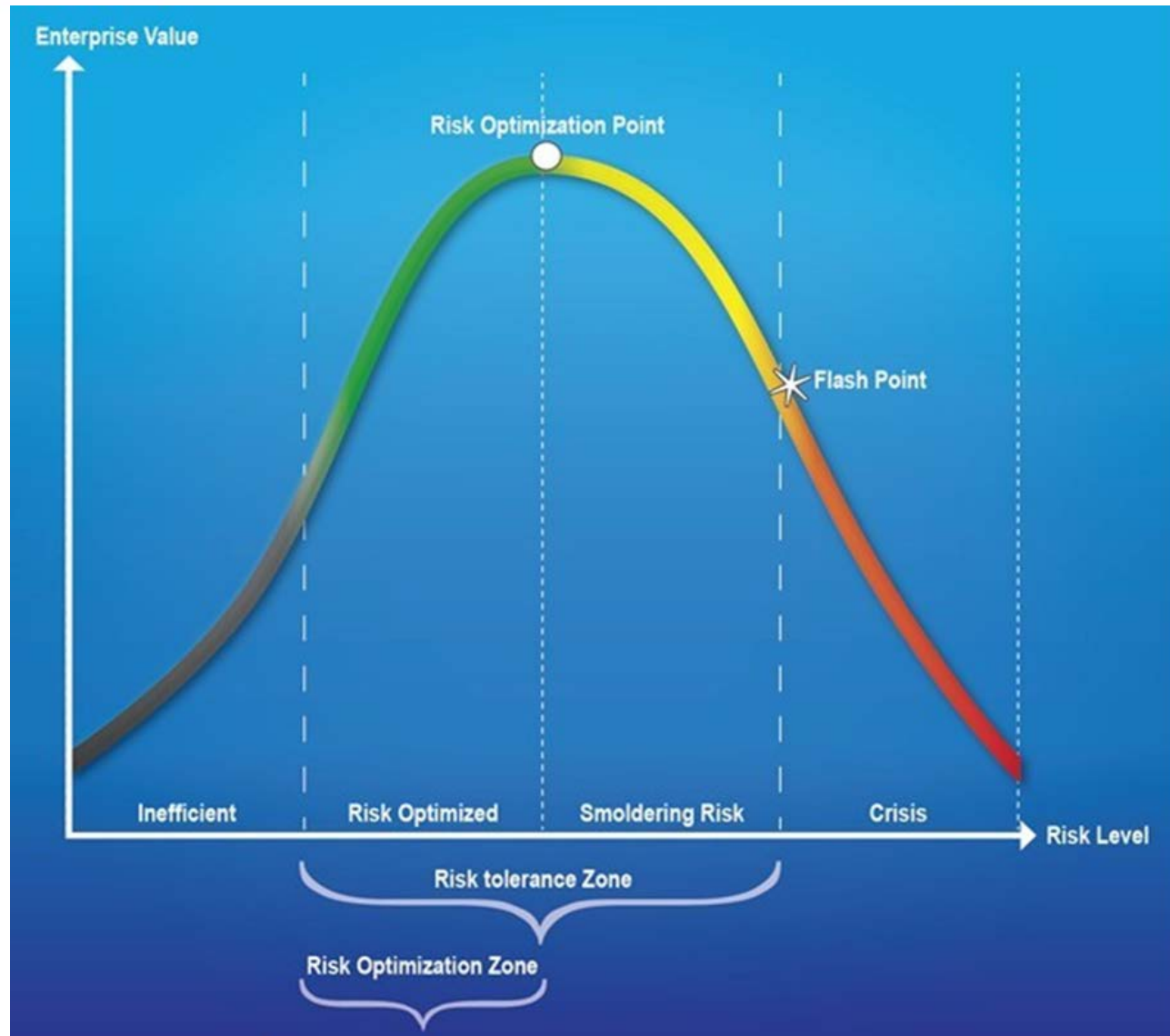
## The PMF 8 Step Implementation Process





Over Four  
Decades of  
Industry-led  
Collaborative  
Research

# Risk-Crisis Continuum





Over Four  
Decades of  
Industry-led  
Collaborative  
Research

# Closed Loop Planning and Budgeting

The Closed Loop Planning and Budgeting framework developed by CAM-I has been extensively implemented by member companies for **resource and output optimization**.

