



THE ARC TRAINING GROUP
 A Division of The ARC Consulting Group, Inc.
 A Profit Enhancement Firm
 Providing Educational and Consultative Services to the
 International Business Community

SEMINAR FACT SHEET

MANAGING FIXED ASSETS FOR PROFIT MAXIMIZATION COURSE NO. ARC 012

SEMINAR OVERVIEW

An organization’s investment in fixed assets represents how management has employed the resources given to them by its shareholders and stakeholders. It represents basis by which the organization plans to generate earnings in future periods. Ensuring the maximum return on this investment is the prime objective of any fixed asset accounting system. Moreover, effective strategic decisions require a reliable information flow.

WHO SHOULD ATTEND

Accountants, Controllers, Accounting, Finance, and Fixed Asset Managers, Divisional and Plant Managers, I/T Professionals, Internal Auditors, External Auditors, and those who need to use fixed asset related information to support tactical and strategic decisions. Also, anyone who is considering enhancing or replacing their current fixed asset accounting software should take this program.

| AUDIT PROFESSIONALS | FINANCIAL PROFESSIONALS | TECHNICAL PROFESSIONALS | OPERATIONAL PROFESSIONALS | STRATEGIC MANAGEMENT |
|---------------------|-------------------------|-------------------------|---------------------------|----------------------|
| ■ Staff | ■ Staff | ■ I / T | ■ Supervisors | ■ Managers |
| ■ Seniors | ■ Controllers | ■ Engineers | ■ Team Leaders | ■ Directors |
| ■ Managers | ■ Directors | ■ Proj. Managers | ■ Managers | ■ Vice Presidents |
| ■ Directors | ■ VP’s & CFO’s | ■ ISO & Quality | ■ Plant Managers | ■ CEO’s |

WHAT WE WILL COVER

This interactive, information-packed program will show you how to evaluate the strengths and opportunities presented by your current accounting system. You will gain valuable insight into how to enhance shareholder wealth through the effective management and reporting of an asset’s total acquisition cost, operational maintenance costs, tax benefits,

Can your current Fixed Asset Accounting System answer tough questions like:

- What fixed assets do you have and where are they located?
- Are their maintenance costs spinning out of control?
- Is the current level of asset investment right for your organization?
- Does you organization need an “Asset Light” structure?
- Is Outsourcing right for your organization?
- Are you maximizing your organization’s Return on Invested Capital?

- Should you Lease or Buy?
- How can you reap the maximum tax benefits from your assets?
- What is the Total Acquisition Cost of your assets?
- How can you accurately assess their current value in today's economy?
- Do you have adequate disaster prevention and recovery programs?
- Are you adequately insured?

SPECIAL FEATURE: You can tailor this program by using your companies' fixed asset management process, your own financials, or any system relevant to your organization you choose in lieu of the standard case study provided with the materials at no additional charge. ARC will gladly modify this program **AT NO COST** to ensure your team receives the best educational experience possible.

HOW YOU WILL BENEFIT

Here is your opportunity to sharpen your analytical abilities for more profitable decision making. This comprehensive three-day "Hands-On" program walks you through the modeling process from start to finish. It provides practical examples and applications of modeling for both strategic and tactical executives.

At the end of this program, you will be able to:

- Maximize the decision-support benefits of your fixed asset accounting system
- Manage the asset accounting systems development, implementation and conversion processes
- Learn how to appraise the strategic and monetary value of your assets in today's economy
- Integrate effective property tax accounting and reporting processes
- Enhance the reliability of asset inventory and accountability systems
- Assess the benefits of current fixed asset accounting software options

PROGRAM AGENDA

DAY ONE:

- **THE INTERNATIONAL BUSINESS ENVIRONMENT**

This section provides an overview of the strategic, tactical, and operational aspects of today's global business entity. During this session, participants develop their specific learning objectives for the program, and gain an understanding of the benefits and limitations of budgeting.

- **FINANCIAL REPORTING AND THE FIXED ASSET ACCOUNTING SYSTEM**

Many of today's companies have operations in both the U.S. and Off Shore. Being able to account for fixed assets in multiple currencies, and using both GAAP and international accounting regulations is a challenge that is rapidly becoming the norm. In this section, you will learn how to understand and apply various accounting concepts and their nature and purpose, different accounting considerations and depreciation methods.

- **INTERNATIONAL TAX REPORTING ISSUES**

The investment in Fixed Assets represents significant federal tax concerns which, if not handled properly from the start, can result in substantial costs and liabilities to the organization. In this section, you will learn the key concepts of minimizing the tax liabilities associated with asset classification, alternative depreciation methodologies, depreciation conventions, and asset acquisition and disposition considerations.

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- **FIXED ASSET ACQUISITION, DIVESTITURE AND INVENTORY CONSIDERATIONS**

It is difficult to maximize your investment in fixed assets if you can't find them! This section provides a structured methodology to ensure that the asset management systems will capture them when they arrive, placed them in the location in which they will be used, and provide timely reporting of their disposal. You will discuss options for tagging assets, conducting inventories, and accounting for dispositions, including federal tax implications.

- **ASSET ACQUISITION AND FINANCING DECISIONS**

Understand what drives the Cost of Capital is a critical component of the asset acquisition and financing decision tree. Knowing what, when and how to finance assets is a critical as knowing which asset to purchase. In this section, you will learn how to develop the decision models to support acquisition and financing decisions.

DAY TWO:

- **CREATING SHAREHOLDER VALUE**

People form Corporations to create wealth. Gordon Gecko, in the movie "Wallstreet" said "Greed is good." This section gives you an in-depth understanding of the organization from the shareholders' perspective. You will learn how to, using Excel[®], apply the Capital Asset Pricing Model, to calculate the Shareholder Value Added, and the organization's Weighed Average Cost of Capital, and determine the company's position in "The Tube."

- **THE TIME VALUE OF MONEY**

This section provides a key understanding of the impact time has on the value of money. You will see, using Excel[®], how the cost of capital has an impact on the benefit of cash flows in future periods. This is a critical component of understanding the long-term benefit of investments in such operations as plant operations, R&D, and acquisitions.

- **EVALUATING CAPITAL PROJECT PROPOSALS**

Capital investment is the lifeblood of the organization. The tools and techniques you learn in this section will enable you to decide which capital projects can add economic value to the organization, and the best way to fund them. Using Excel[®], you will learn how to project Net Present Value, Internal Rate of Return, Modified Internal Rate of Return, and the Discounted Payback Period of any capital project.

DAY THREE:

- **EVALUATING THE LEASING OPTION**

Leasing is an excellent alternative to the purchase of corporate resources and assets. However, it is not for everyone. In this section, you will learn how to evaluate the Lease V. Purchase alternatives, and understand the tax implications of leasing. Also, you will explore the benefits and drawbacks of operating and capital leases and the effects of leasing as they relate to FAS 13, 91, and 98.

- **EVALUATING ACQUISITIONS AND INTEGRATION OPTIONS**

Acquisitions provide the company strategic options for growth, market penetration, new product development, expansion of market share, and elimination of competition. Also, a good acquisition can be turn bad if you poorly manage the integration of the acquired company. This section will give you the tools, combined with the skills previously presented in this program, to evaluate viable candidates for acquisition, determine a "Fair Price," and avoid antitrust issues. Also, you will learn the keys to rapid integration and how to perform a post-acquisition evaluation.

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- **RISK-RANGE ESTIMATION - THE INTEGRATION OF MONTE CARLO THEORY IN FINANCIAL PROJECTIONS**

The future is unpredictable. Monte Carlo theory is a great tool to project the potential of a financial projection achieving its stated objectives. Using Excel®, and applications such as Crystal Ball® and @Risk®, you will learn how to build sensitivity analysis into you budgets, acquisition models, and forecasts.

- **COURSE SUMMARY AND WRAP-UP**

This section provides you with the opportunity to address any specific issues with the total group as a resource, to review any specific issue or topic addressed in the program, or to just recap the benefits received from the program and the group as a whole.

SEMINAR PRICING AND LOGISTICS

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| Duration: 3 Days | Program Level: Introductory |
| Prerequisites: None | Advanced Preparation: None |
| Maximum Attendance: 25 | CPE Hours: 24 |
| Delivery Method: Group Live | Booking Instructions: Call (904) 268-1148 |
| Our fees include all instructor travel, living and professional fees, and all participant materials. You are responsible for training facility, audio-visual requirements, and other creature comforts. For information regarding refund, complaint and program cancellation policies, please visit our website at www.arctraining.com, or call Kate Robbins at (904) 268-1148. | |
| For additional savings to your organization, invite participants from companies in your area who may also be interested in this program. The ARC Training Group places no restrictions on who you can ask to join your group. | |



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