



# Who We Are

- Consortium for Advanced Management-International (CAM-I) is one of the world's premier management incubators.
- CAM-I is an international non-profit 501(c)(3) research consortium.
- Manufacturing companies, service companies, government organizations, consultancies, academic and professional bodies collaborate and work cooperatively in a pre-competitive environment to solve management problems and critical business issues that are common to the group.
- CAM-I has developed practical implementable solutions to common management problems, accompanied by relevant training modules.
- Training is developed and delivered by subject matter experts who have implemented our solutions.

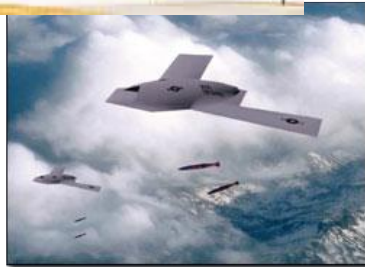
# Use of Target Costing Training – Boeing Proven Successes



FA-18



C-17

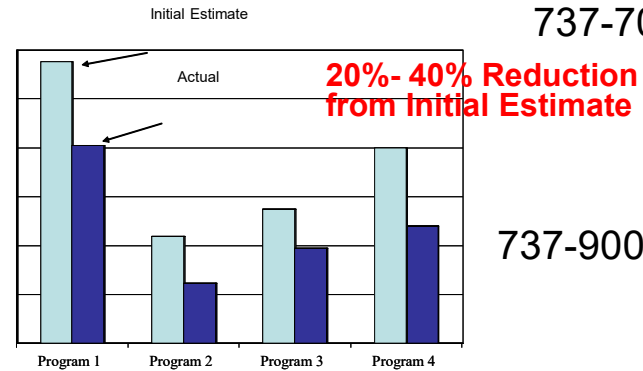


Operational USAF/Boeing UCAV



JDAM

Integrated  
Defense  
Systems



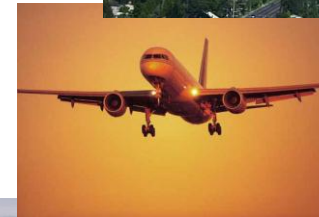
737-700C



737-900



757-300



777-300



Commercial  
Airplanes

RS-68





## Boeing's JDAM Program – More Target Costing training and use

- The Air Force reported that using the Cross Functional Team approach shortened the Joint Direct Attack Munitions (JDAM) acquisition cycle by 4 years
- The cost estimate was reduced from \$42,000 per unit to \$14,000, a 67% saving estimated at \$2.9 billion.



## Testimonials – Performance Management Framework (PMF)

PMF helps you chart how to move forward, regardless of how mature your organization is in performance management” **Michael Jacobson - King County, WA** (Deputy Director, Performance and Strategy)

PMF made us think broader and deeper on our business processes and improvement methods”

**Don Carlson - Bank of America, NC** (Manager, Corporate Data Management)

PMF is a great tool in understanding directional focus”

**Lisa Brown - City of Rock Hill, SC** (Strategy and Performance Manager)

PMF has been extremely valuable and has really helped us to have very productive conversations resulting in some real change”

**Cheryl Earle – University of Alberta** (Manager of Finance and IT)



# Testimonials

## **NAVISTAR - Elaine Jones – President, Targeted Financial Solutions, LLC, previously with Navistar**

CAM-I target costing trainers took 30 of my employees through an all-day Target Costing training class. That foundation then allowed me to launch an initiative of improvement with the truck group. In two years, we took the status of our product development programs from 25% of the programs being on target to 40% of the programs being on target. I would not have been able to realize that much improvement without the help of CAM-I. 15% more of the products we launched achieved targeted cost and profit objectives. This resulted in an improvement in product cost of about \$25 million.

## **WHIRLPOOL CORPORATION - Bill Dummer, Senior Project Manager**

While tailored specifically to Whirlpool, Target Costing at Whirlpool is a direct application of the process developed by the CAM-I Target Costing Interest Group. The combination of proven industry best practices has significantly reduced the process "learning curve" at Whirlpool. The CAM-I Target Costing Process has clearly facilitated immediate successes in new product launches and reducing costs of existing ones.



# Testimonials

## **PermianTank 2<sup>nd</sup> Training – April 2025**

The planning and budgeting was a great topic especially for this facility. It should be able to help with what we deal here as a company from purchasing, planning, estimating, and project management. Also, the capacity management overview. We covered important topics such as management performance, target costs, and revenue, which were particularly relevant and managing projects. The value index / target costing portion was most valuable in my opinion. Also thought it was super interesting learning about relative importance and ranking that importance.

There is a better way to evaluate areas to reduce cost than the typical “every department cut budget by x% or reduce headcount by x%” and instead focusing on specific Value-added solutions by aligning our product offerings with Customer functional requirements and optimizing systems to find cost solutions within those systems.

*Did you learn something new that you didn't know before?*

Yes, and provided insight behind existing practices that aren't always explained in detail.

*Can you apply what you learned in your role?* Absolutely, a lot of the material presented will be used in the Supply Chain methodology in how we not only provide solutions for our external customers but also maximize value for other departments internally.



# Testimonials

## **Pace International – Tim Clarke, Finance Director**

Upon seeing the Cost Management group work on an application of Value Analysis at a companies, I saw that it could be helpful at my company. A team of experts came to our headquarters to help kick off the effort. I was able to consult with CAM-I experts as we performed our implementation. The result highlighted an opportunity to create value for our customers and realize more margin.

## **Permian Tank - Michael Hayes, President**

CAM-I training encourages a thoughtful, systemic approach applied across all levels of management and manufacturing that promotes recognition of cost reductions and increased efficiencies in both material, labor, and overhead.

Through simple team building and cost analysis activities, CAM-I encourages engagement from all levels of employees to promote a procedural approach for continual improvement throughout the entire organization.



# Testimonials

## **BARCLAYS RETAIL BANK - *Alan Vercio, Strategic Cost Measurement Manager***

Operational Transparency precedes financial transparency (per CAM-I's training in Operational and Cost Measurement Assessment Guide).

This enabled successful implementation of a horizontal end-to-end process management pilot which resulted in 30% improvement in operations.

## **KING COUNTY - *Carmel Call –Director, Business Resource Center, Department of Executive Services***

The training and workshops we received from CAM-I on the tools and processes for performance management, activity-based costing and value analysis were invaluable in lifting our focus to more strategic management of our ERP systems and services and continuous improvement in delivering customer value.

The sessions were delivered by experts well versed in the theory and concepts as well as the practice of applying and using the tools in real world scenarios across a variety of industries. The opportunity to scale, test drive and apply the knowledge worked well with lots of great questions and discussions specific to public sector and/or internal service rate organizations.





# Testimonials

## **ROYAL AUSTRALIAN NAVY - *Dave Robinson, Business Manager, Fleet Area Arm***

Over a period of ten years, CAM-I training has enabled the Royal Australian Navy's Fleet Air Arm to refine its Performance Management Framework. The framework continues to be critical to on-going improvement activity and corporate knowledge sharing/retention within the group; Implementing and sustaining a continuous improvement culture that has, and is programmed to make, savings in excess of 10% of its logistics budget per year (for a period of 6-7 years).

This is also used to employ the necessary management methodologies, people, processes and information to increase the success rate of the initiative implementation and sustainment.

## **United Patent and Trademark Office – *Safana Sheikh Ahmed, Director ABI – Office of Finance***

Since CAM-I was at the forefront in research and collaboration in implementing activity-based costing principles, the USPTO has worked with CAM-I 25 years attending workshops and training to learn how to use ABC and Performance Management.

Today, the USPTO uses ABC in many fundamental processes such as: budgeting, financial statements, performance reporting, fee setting, process improvement, and business decision making.



# Testimonials

## **U. S. AIR FORCE - *Stephen Connair, Director of Economics and Business Management***

I was able to recommend some of their best practices from the Target Costing training to the highest level of Air Force leadership. We implemented Target Costing in several areas.

## **US Coast Guard - *Captain Larry R. White, CMA, CFM, CPA, CGFM, Chief – Office of Financial Systems, USCG Head quarters***

Financial professionals often are caught up building budgets that make the “numbers work”. The Activity-Based Planning and Budgeting approach puts work processes and resource capabilities in the In the “front and center” of the planning and budgeting process.

Use of the Activity-Based Planning and Budgeting approach ensures relevancy and will enable the management Accountant to create new and valuable insights into the organization’s value and proposition and strategy.



# Testimonials – Closed Loop Planning and Budgeting Training

## **Stanford University – Charles T. Horngren**

The Closed Loop is the result of thorough thinking about both concepts and practical difficulties of implementation. The model is clearly presented, including its necessary details and possible problems. This work is the product of many minds working together. It will appeal especially to readers who are not satisfied with glib coinage of new terms and vague generalizations. It provides an in-depth innovative model for improving planning, budgeting, and general management.

## ***CHERRY BEKAERT - Bob Misch, Partner, Digital Transformation Services,***

The CAM-I Performance Management Awareness Training, conducted by Derek Sandison, was insightful and provided the Cherry Bekaert team with the tools to enable us to better serve our clients. The training was thought-provoking and challenged us to think beyond the ordinary.

The training was efficient in that it covered a lot of material in a relatively short period of time – without overwhelming the attendees. It was effective because it was practical to our day-to-day consulting practices, and I would recommend this training to anyone who cares about performance.



# Testimonials

## **Lea Patterson– *President/CEO, Pilbara Group***

Pilbara Group have been CAM-I members for 15 years and have consistently used the CAM-I Activity-Based Costing methodology in our work for client organizations.

More recently, there has been an increased interest in sustainability, specifically environmental sustainability and we are now using the CAM-I Environmental Sustainability Interest Group methodology for including greenhouse gas emissions into Activity-Based Cost models to provide organizations with a powerful tool to help with balancing cost management with reductions in greenhouse gas emissions.

Most organizations have a plan to reduce greenhouse gas emissions but many don't know how much that will actually cost, they can easily calculate that cost with the CAM-I methodology.

Pilbara Group gives training on above.



Ashok G. Vadgama

President

[ashok@cam-i.org](mailto:ashok@cam-i.org)

108 Wild Basin Road South

Suite # 250

Austin, TX 78746

Phone: (512) 617-6428

Mobile: 512-296-6872

<http://www.cam-i.org>



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