

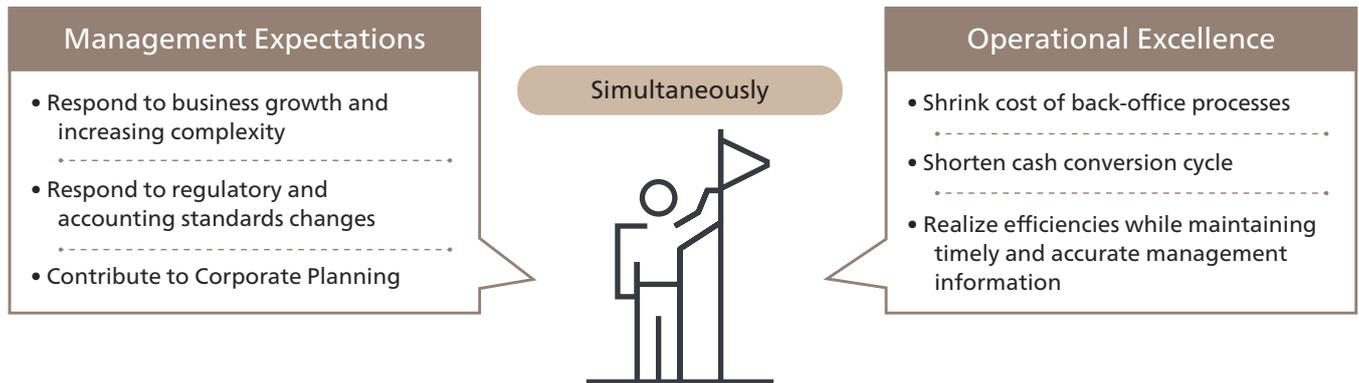
ABeam's Finance and Accounting Process Assessment Service

We Support Entire Transformation of Accounting Operations.

Accounting departments today are facing more challenges than before. With markets becoming more global and management methods becoming more diversified, Accounting organizations are required not only to fulfill their traditional mission for accurate and efficient daily accounting operation, but also to enhance management efficiency by directly supporting the decision-making process of top management. It has become essential for the organization to shift the large number of resources required for daily and periodic processing to more value-added roles.

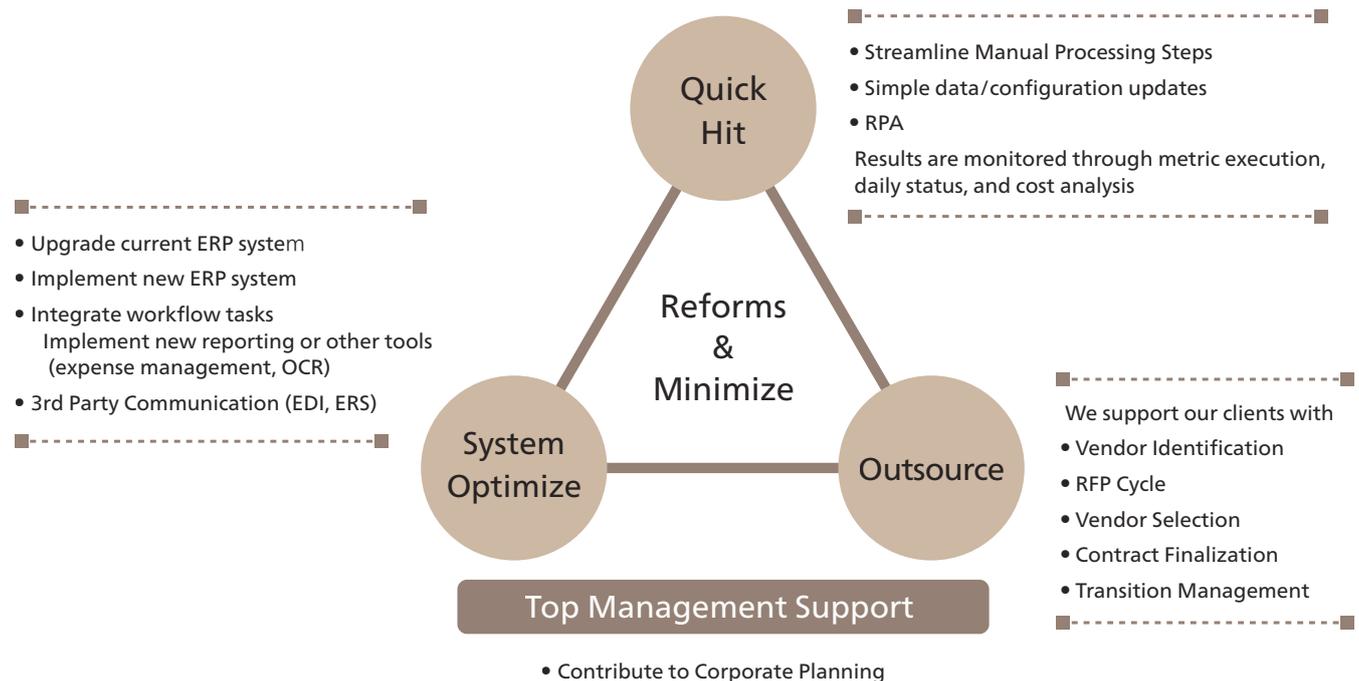
Challenges of Accounting organizations

Accounting departments have to support the decision-making of management team and execute operational Excellence. You are required to change your roles. Firstly you should identify critical factors to enable successful transformation.



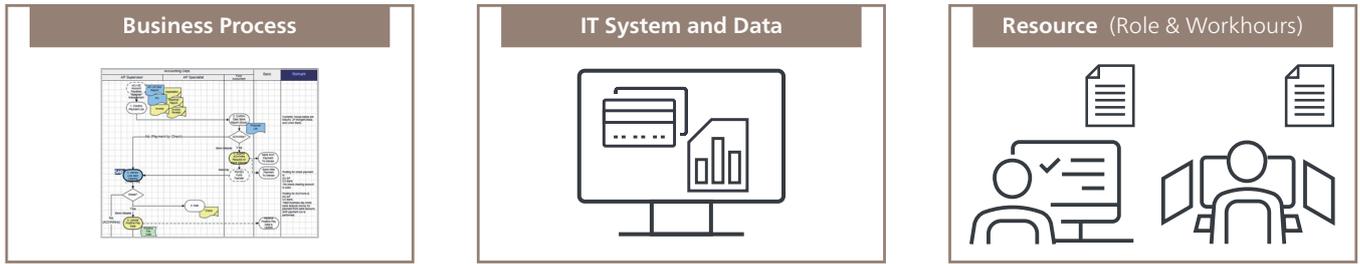
Value Provided by ABeam Consulting

ABeam's Finance and Accounting Process Assessment results in proposed solutions which fall into three categories which differ in complexity and implementation time. And we can advise you how to support management decision-making from our consulting knowledge.



Our Approach

The ABeam Approach is a Holistic Assessment which identifies critical factors to enable successful transformation. Prior to identifying optimization opportunities, we need a complete understanding of the organization's current state. ABeam develops a thorough understanding of current practices through analysis of Procedures, Technology, and Resources.

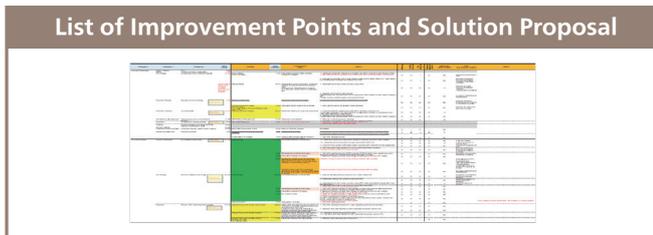


Definition through Assessment

- Establish a baseline as to the current state of key processes
- Identify Leverage Points – opportunities for process, systems and organizational change
- Provide metrics to better monitor how well processes are being performed
- Define short- and long-term improvement recommendations
- Identify the benefits of each recommendation
- Prioritize the recommendations
- Develop an implementation plan for moving forward

Main Deliverables

ABeam identifies improvement points through extensive analysis performed by our resources who possess a wide-range of accounting experience. Our mission is to provide a corrective road map of specific steps that will have an immediate impact on current accounting workflow.

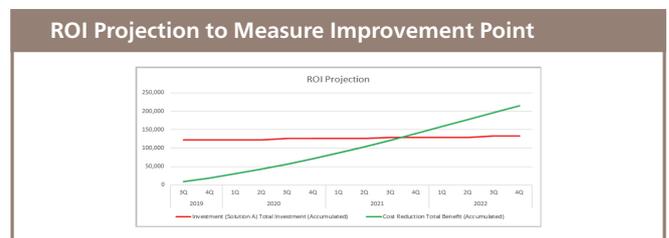


Decision Matrix

	Working Hours	Labor Costs	Reduction Cost	Other Benefit	ROI
Solution 1					
Solution 2					
Solution 3					
Solution 4					
Solution 5					

KPI and Benchmarking

Metric	Benchmark	AAA	Position	Comment
Cost Per Touchpoint (Excludes Custom Programs)	Top: \$1.17 Median: \$2.65 Bottom: \$5.78	\$0.77	Red Arrow	The hours in the Business Function Chart are the costs associated with processing touchpoint invoices (avg. 4.041 per month)
Cost Per Invoice (Includes Custom Programs)	Source: Institute of Finance & Management	\$0.55	Green Arrow	Benchmark includes AP staff compensation. AAA is Business Function Chart. AAA beats top 10 performers with current invoice automation.
Annual Invoices per FTE	Top: 21,592 Median: 16,642 Bottom: 9,091	127,333	Green Arrow	AAA has 4.68 FTEs in AP based on hours allocated in Business Function Chart. AAA beats even top performers with current invoice automation.



About ABeam US

ABeam Consulting (USA) is the rapidly expanding North American operation of a global management consulting firm which employs more than 6,000 professionals world wide. We provide business performance consulting services that integrate business strategy, business process design, information technology enablement, outsourcing, organizational performance and program /project management solutions to our clients. We do not simply transfer global "best practices" from a "top down" perspective, but work to discover the "true" needs of our clients. By providing successful solutions which incorporate change management and different levels of the organization, we deliver sustainable business results.

For more information about ABeam Consulting's capabilities, services and industry expertise visit www.abeam.com/am