



CONFERENCE

IMPLEMENTING A UNIVERSITY-WIDE ACTIVITY- BASED COSTING (ABC) MODEL

October 16 - 17, 2017
Orlando, FL



www.pilbaragroup.com



www.grantthornton.com



Take an in-depth look at ABC and how you can implement it on your campus.

OVERVIEW

Learn how you can take a phased approach to building a university-wide activity-based costing (ABC) model. This practically-focused training is designed to allow you to take an in-depth look at ABC and help support your steps in activity analysis, revenue attribution, and systems readiness. We will discuss:

- How the model is built and works
- Cost, Revenue, and Activity Analysis
- How to attribute revenues given complex course and program structures
- How it's used for program review and margin analysis
- How ABC can be used for strategic decision-making
- Resources for phased implementation

During the event you will have the opportunity to consult with our subject matter experts to get questions unique to your institution answered. Each attendee will leave with a full conference workbook that includes numerous resources to jumpstart your efforts on campus.

COMPLIMENTARY ONLINE TRAINING INCLUDED WITH REGISTRATION

Our recorded webcast, *Preparing for a University-Wide Activity-Based Costing Model*, is included with your registration. This webcast will help you and your colleagues understand the foundational components and significance of the activity-based costing model.

[VISIT EVENT PAGE](#)

www.academicimpressions.com/conference/implementing-university-wide-activity-based-costing-abc-model



POST-CONFERENCE WORKSHOP: USING ACTIVITY-BASED COSTING DATA IN PLANNING, BUDGETING, AND PREDICTIVE ANALYTICS

This optional post-conference workshop is facilitated by Bill Massy, author of the critically acclaimed book, Reengineering the University. In this workshop, you will learn how ABC can help you make mission centered decisions in a financially sustainable way. Through examples accompanied by thought provoking group discussions you will learn how ABC can help with:

- Scenario planning in a way that goes beyond typical forecasting tools
- Simulating consequences of planning alternative scenarios in quantitative terms
- Maximizing mission attainment in a financially sustainable way

BRING YOUR TEAM

This program was specifically designed for senior administrators who are looking to implement an ABC model. We encourage teams that include academic administrators, financial officers, and institutional researchers to attend. When you register two people, a third can attend for 50% off!

LEARNING OUTCOME

After participating in this conference, you will be better equipped to implement a university-wide activity-based costing model on your campus.

CONTACT US FOR MORE INFORMATION

If you have questions concerning the level of difficulty that you can expect from this program, please contact Grace Spivak at grace@academicimpressions.com or by phone at 720-988-1233.

CPE CREDITS

Recommended CPE Credits: 10.5 for main conference, 3.5 for workshop

Program Field of Study: Management Advisory Services

Delivery Method: Group-Live

Prerequisites: None

Program Level: Basic

Academic Impressions is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Website: www.nasba.org



AGENDA

MONDAY, OCTOBER 16, 2017

8:00 - 8:30 a.m.

Registration

8:30 - 9:00 a.m.

Continental Breakfast (included in registration fee)

9:00 - 9:45 a.m.

Introductions: Prioritizing ABC on Your Campus

This opening session will provide an opportunity for you to meet the instructors and exchange ideas with your peers. You will share on how ABC aligns with your strategic and operational priorities. You will also preview the framework for the conference and receive an orientation to how the resources can support your implementation process back on your own campus so you can get the most out of the program.

9:45 - 11:00 a.m.

Data-Informed and Right-Motivated Decisions as a Result of ABC

Through the example of a recent ABC initiative, this session will go deeper into the strategic and operational decisions made possible after implementing a university-wide activity based costing model focusing on the course level of analysis. You will examine how this level of analysis can support decisions involving:

- Faculty splits
- Filling courses
- Location specific enrollment caps
- Determining phase-outs
- Office and classroom space decisions and
- Strategic investment of savings

All of the above factors are built into the model to motivate unit leaders in support of both quality and cost reduction.

11:00 - 11:15 a.m.

Break

11:15 a.m. - 12:00 p.m.

Data Play: Exploring the Underlying Components and Logic Behind the Model

Now that you understand the impact of the model on financial, academic, and administrative decisions, this working session will provide you with a tool to get an up-close look at how it works. Through an illustrative model built in Excel, accessible on your laptops, you will dive deeper into the key components and computational logic by working through a series of exercises to expand on what you learned on the webcast recording (included in your registration). This activity may be done individually or in groups with support from our experts.

12:00 - 1:00 p.m.

Lunch (included in your registration)



AGENDA

MONDAY, OCTOBER 16, 2017 (CONTINUED)

1:00 - 2:00 p.m.

Determining Cost Allocation: Case Study on Activity Analysis

Now that you've had an opportunity to explore the components of the model, this session will highlight the impact activity-based costing had on recent initiatives from two institutional perspectives including a two-year community college and a four-year comprehensive university. You will get an in-depth look at some of their early discoveries and innerworkings that validate this undertaking. Our experts will share insights on:

- Ways they determined their cost drivers
- How they conducted their activity analysis
- How they integrated their current source systems
- Key findings and possible interventions

2:00 - 2:45 p.m.

Application: Determining Your University Specific Cost Drivers and Expense Allocation Methods

This interactive working session will provide a framework for conducting an activity analysis on your campus. You will work through a process in groups to decide how you will drive activities to end-points resulting in fully loaded unit level costs. This will replicate the levels of decisions you will need to make to implement your activity-based costing model. You will also receive the tools you need to start your own activity analysis that you will continue on your campus.

2:45 - 3:15 p.m.

Break

3:15 - 4:15 p.m.

Attributing Revenues Into Your Model That Reflect Your Institution's Values

Revenue allocation decisions will vary based on institution type and mission. It's important to consider how your revenue attribution will impact the way the model will work for you from an academic quality and financial management perspective. This session will provide you the framework to understand the impact revenue allocation decisions may have on unit leader motivation so you can align your model with your strategic budget and institutional values. You will learn how the following may impact your fully-loaded cost analysis:

- Institutional aid/endowment
- State appropriations
- Weighting credit hours to support enrollment management
- Considerations for cross-listed courses
- Parameters involving overhead and administration
- Research

4:15 - 5:00 p.m.

Incorporating and Attributing Revenues Into Your Model

This session will be an opportunity for you to work with your team and peer group to come up with strategies for attributing revenues across your campus units. You will work in like groups to discuss the various revenue allocation methods and decisions. This session will include working and consulting time as needed and time for questions and wrap-up.

5:00 - 6:00 p.m.

Networking Reception (included in your registration)



AGENDA

TUESDAY, OCTOBER 17, 2017

8:00 - 8:30 a.m.

Continental Breakfast (included in your registration)

8:30 - 9:00 a.m.

Recap Day 1

This session will provide the opportunity for you to ask your remaining questions about yesterday's session to ensure that everyone is receiving the content and support they need.

9:00 - 10:15 a.m.

ABC Data In Action: How the Data Is Used

This session is a unique chance to see first-hand how this level of unprecedented data can inform strategic decision-making impacting all aspects of the campus. Our expert will navigate through scenarios based on several real institutions who have participated in a recent ABC initiative. You will learn strategies to support:

- Program review
- Impact of treatment of overhead
- Factoring in geographical attributes for multiple campuses
- Resource allocation supporting growth and innovation

10:15 - 10:45 a.m.

Break

10:45 - 11:45 a.m.

Panel Discussion: ABC Implementation Readiness

You will hear from our panel of experts one last time as they provide you strategies for your implementation. Themes will include campus culture, technology, and resources necessary to approach this analysis in the most impactful way. Our speakers will also revisit the tools and resources now available to you for your next steps towards implementation.

11:45 a.m. - 12:00 p.m.

Wrap-Up

12:00 - 1:00 p.m.

Lunch (for post-conference workshop attendees)

12:30 - 1:00 p.m.

Registration for Post-Conference Workshop



AGENDA

TUESDAY, OCTOBER 17, 2017 (CONTINUED)

Post-Conference Workshop: Using Activity-Based Costing Data in Planning, Budgeting, and Predictive Analytics

Bill Massy, author of the critically acclaimed book, *Reengineering the University*, will facilitate the post-conference workshop. As an expert microeconomist and experienced university financial officer, he will provide a basis for how activity-based costing can be applied to scenario planning.

1:00 - 4:00 p.m.

Post-Conference Workshop: Using Activity Based Costing Data in Planning, Budgeting, and Predictive Analytics

Because Universities are facing so many unknowns, there is pressing need for data-informed planning tools to simulate the consequences of their decisions. This workshop is a unique opportunity to learn how ABC provides the inputs required for scenario planning and how you can make mission-centered decisions in a financially sustainable way. Through examples accompanied by thought provoking group discussions, you will learn how ABC can help with:

- Scenario planning in a way that goes beyond typical forecasting tools
- Simulating consequences of planning alternative scenarios in quantitative terms
- Maximizing mission attainment in a financially sustainable way

As part of this workshop registration, you will receive a beta-model built in Excel that shows how to apply consistent criteria when allocating resources.



INSTRUCTORS

Len Brazis, Director of Strategic Planning and Analysis, Embry-Riddle Aeronautical University

Helping higher education find the balance between academic effectiveness and operating efficiency to provide the greatest benefit to students and to the institution—this has been the mantra for Len Brazis throughout his 15+ years in higher education. Building on his experience gained in financial and operations management in the airline and railroad industries, he spent his years prior to entering the University realm developing proven innovative techniques for complete systematic analysis of the institution. He holds an MBA and BSBA from Embry-Riddle Aeronautical University, where he currently holds the position of Director of Strategic Planning and Analysis. He has also taught courses in General Management, Airline Management, Strategic Management, and Computer Based Systems. Len is presently working on his Doctorate in Higher Education Leadership with Nova Southeastern University.

Mark C. Hampton, Vice President for Planning, Analytics, and Decision Support, New York Institute of Technology

In his current role, Mark provides high-level, analytically-based and data-driven advice to leadership at all levels, as well as leadership and oversight to the planning, assessment, accreditation, and institutional research activities of the university.

Prior to joining NYIT in 2016, Hampton served as Vice President for Finance and Administration at Washington College in Chestertown, Md., where he oversaw all finances, technology, facilities, human resources, and business operations. Prior to that, he served as Assistant Vice President for Budget and Financial Planning at the University of Virginia, where he directed the development and implementation of its Academic Division's operating and capital budgets, and helped lead efforts to develop a new activity-based internal financial model.

Hampton has also held strategic planning, institutional research, and faculty positions at the University of Virginia, Virginia Commonwealth University, the State Council of Higher Education for Virginia, and the University of Utah. In addition, he has served as a board member for several organizations and foundations.

Hampton holds a Doctor of Philosophy in Educational Leadership and Policy, a Master of Statistics in Mathematics, and a Bachelor of Arts in Mathematics from the University of Utah.

Bill Massy, Consultant to Higher Education, Former CFO at Stanford University

Dr. Massy, an emeritus professor and former officer of Stanford University, has been active as a teacher/researcher, consultant, and university administrator for more than forty years. After gaining tenure in Stanford's Graduate School of Business, he served the central administration as Vice Provost for Research, Acting Provost, and Vice President for Business and Finance—during which time he developed and pioneered financial planning and management tools that have become standard in the field—and then as Professor of Higher Education working on resource allocation, cost containment, and academic quality assurance and improvement. He co-directed the Department of Education's National Center for Postsecondary Improvement from 1996 to 2002, served on Hong Kong's University Grants Committee from 1991 to 2003, and has been an Honorary Faculty Fellow at the University of Melbourne (AU) since 2010. His most recent book is *Reengineering the University: How to Be Mission Centered, Market Smart, and Margin Conscious* (Johns Hopkins University Press, 2016). Dr. Massy holds a Ph.D. in economics and MS in management from the Massachusetts Institute of Technology, and a BS from Yale University.



INSTRUCTORS

Lea Patterson, President/CEO, Pilbara Group

Lea is an electronics and computer engineer and former Australian Navy Officer. While in the Australian Navy, Lea was engaged in his first Activity-Based Cost model as part of a project to build a large enterprise-wide model covering the entire Australian Navy. After leaving the navy, Lea was a foundation employee of what would become Pilbara Group, with clients primarily in the Australian defence force. The U.S. Navy saw the model completed for the Australian Navy and requested the same. This took Lea and the team to Pearl Harbor, HI and eventually Norfolk, VA. About 10 years ago, during this time in the U.S., the company began receiving requests from Australian universities to build ABC models, which kick started the higher education practice. Now, higher education is a primary focus for Pilbara Group in Australia and the U.S. and Lea is currently heading up both companies servicing clients in Australia, the U.S., Mexico, and the United Kingdom. His recent initiatives include working closely with public, private, and community colleges in the United States on designing and implementing activity-based costing.

Anthony Pember, Senior Manager, Decision Analytics Service Line, Grant Thornton LLP

Anthony has extensive consulting experience leading a variety of business, modeling, and information technology initiatives within the higher education, commercial, and not-for-profit sectors. Anthony has supported and advised higher education, federal government, and commercial clients with their cost management and performance improvement projects in the United States, Australia, Canada, Mexico, and Great Britain. Anthony's areas of expertise include activity-based costing, cost allocation models, predictive modeling, performance management, and cost analysis. Within the higher education sector, Anthony has worked with multiple universities in both the United States and Australia building cost models, performing critical data analysis, and advising clients in areas associated with their cost management and strategic resource alignment needs. Some of Anthony's recent experience in the higher education sector includes: Rutgers University, Georgetown University, University of California Riverside, University of Maryland College Park, Bentley University, Johnson County Community College, New York Institute of Technology, Arizona Board of Regents, University of Southern Queensland (Australia), Deakin University (Australia), and Pennsylvania College of Health Sciences. Anthony has published several articles on the use of management accounting principles to drive environmental performance—a novel approach to using traditional management tools in a new way. Anthony currently serves on the Board of the Consortium of Advanced Management-International (CAM-I), a preeminent non-profit cost, performance, and process research organization.

Susan Rider, Director, Accounting Services and Grants, Johnson County Community College

Susan Rider has 18+ years of experience in the financial services area of Johnson County Community College. Currently, Susan oversees the day-to-day accounting functions, payroll, and the annual external audit. Prior to this role, she held the position of Bursar on campus. During her tenure, she has remained close to student support and related services. Part of that priority has been understanding the cost of higher education. In 2015, Susan helped lead the development of an Activity-Based Costing model at JCCC, and she continues to gain expertise in using this model as a decision support tool. Susan holds both a bachelor's degree in Business Administration with a major in Accounting and a Master's degree in Higher Education Administration from the University of Kansas.



OTHERS	VS	ACADEMIC IMPRESSIONS
Typically large annual event		Intimate, workshop-style event with personalized attention
Many concurrent sessions; forcing choice		One focused learning track
Uneven sessions and less outcome-focused, driven by an open call for proposals		Needs-driven and meticulously planned with practical outcomes <ul style="list-style-type: none"> Action plans and next steps to use upon returning to campus Carefully-vetted expert instructors that are also practitioners in the field
Lecture-based		Learner-centric and designed for interaction and collaboration
Large networking events with vendors		Small-scale opportunity to truly connect with colleagues in the same position at other institutions
Some slide presentations posted online after the event		200+ page workbooks with references, worksheets, articles, templates, exercises, and planning documents

96%
of past attendees would recommend an AI conference to a colleague

250+
and growing of AI member institutions (AI Pro)

15,000+
higher ed professionals served

AI Conference Experiences

Academic Impressions provides valuable exploration of timely and pragmatic challenges to higher education institutions. The combination of impassioned subject matter experts as presenters and means of engaging conference attendees was potent.

- C. Tennent, Associate VP of Facilities Management, University of Saskatchewan

This conference was the complete package: relevant topics, philosophical and practical applications, fantastic speakers, fantastic location. One of the BEST conferences I've ever attended. It is what a conference should be! Full of collaboration, networking and solutions.

- M. Lowe, Associate Professor and General Reference Librarian University of Louisiana at Monroe



LOCATION

October 16 - 17, 2017 :: Orlando, FL

HOTEL:

Rosen Shingle Creek
9939 Universal Blvd
Orlando, FL 32819

To reserve your room, please call 866.996.9939. Please indicate that you are with the Academic Impressions group to receive the group rate.

ROOM RATE:

The rate is \$189 for single or double occupancy, plus applicable tax.

ROOM BLOCK DATES:

A room block has been reserved for the nights of October 15 and 16, 2017.

RATE AVAILABLE UNTIL:

Make your reservations prior to Monday, September 25, 2017. There are a limited number of rooms available at the conference rate. Please make your reservations early. Rooms are subject to hotel availability.

ADDITIONAL INFORMATION:

The Rosen Shingle Creek is nestled on a 230-acre site along Shingle Creek. With fifteen restaurants and lounges, the luxurious hotel offers guests a wide selection of cuisines. Rosen Shingle Creek features an award-winning steakhouse, fine dining Italian bistro, an elaborate buffet and à la carte menu serving all meals of the day and everything in between — all in the beautiful setting of turn-of-the-century, Spanish-revival architecture.

TRANSPORTATION:

From the Orlando International Airport (MCO) to the Rosen Shingle Creek:

- **SuperShuttle:** Fare is approximately \$18 one-way. Advanced reservations are required. Visit SuperShuttle's website or call 800-258-3826 to make your reservation.
- **Lyft:** Fare is approximately \$25 one-way. Rates will vary.



PLEASE FAX ALL REGISTRATION PAGES TO: 303.221.2259

PRICING (CIRCLE ONE)

Your registration fee includes: Full access to all conference sessions and materials, access to the networking reception on Wednesday, breakfast and lunch on Thursday, and breakfast on Friday, as well as refreshments and snacks throughout the conference.

Bring your team!

For every two people you register from your institution, receive a third registration at 50% off of the registration price.

A \$500.00 surcharge applies to registrants from corporations.

BEST VALUE	CONFERENCE	WORKSHOP	WITH AI PRO MEMBERSHIP
Conference + Post-Conference Workshop	Conference only	Post-Conference Workshop only	Get \$100 OFF With Qualifying AI Pro Memberships
Learn More			Learn More
\$1,495	\$1,195	\$395	\$100 OFF

EARLY BIRD PRICING

Postmarked on or before September 29, 2017. For registrations postmarked after September 29, 2017, an additional \$100 fee per registrant applies.

[REGISTER ONLINE](#) or on the next page.



PLEASE FAX ALL REGISTRATION PAGES TO: 303.221.2259

CONFERENCE REGISTRATION INFORMATION

Print Name | Job Title

Institution/Organization

What name do you prefer on your name badge? | Address

City | State/Province | Zip/Postal Code | Country

Telephone | Email

IF THIS CONFERENCE PARTICIPANT HAS ANY DIETARY OR ACCESSIBILITY NEEDS, PLEASE LIST THEM IN THE SPACE BELOW. WE WILL DO OUR BEST TO ACCOMMODATE THESE NEEDS.

How did you hear about this event? (email from AI, ACPA, colleague forwarded email, *The Chronicle*, etc.) _____

ADDITIONAL CONTACT INFORMATION

If you would like us to send a copy of your registration confirmation or receipt to someone else, please complete this section

Additional Contact Name | Contact Phone

Additional Contact Email | Additional Contact Title

EMERGENCY CONTACT INFORMATION

Emergency Contact Name | Emergency Contact Phone



PLEASE FAX ALL REGISTRATION PAGES TO: 303.221.2259

PAYMENT METHOD

We accept Visa, MasterCard, and American Express credit cards. To pay by check, include the check with this form or select the "invoice me" option. Fax form to 303.221.2259 or mail form along with payment to: Academic Impressions, 4601 DTC Blvd., Ste. 800, Denver, CO 80237

CREDIT CARD



Name on Card

Account Number

Billing Address

Billing City

Billing State

Billing Zip Code/Postal Code

Exp. Date

Security Code (last 3 digits on the back of Visa and MC or 4 digits on front of AmEx)

AMOUNT TO CHARGE: _____

CHECK/INVOICE

- My check is included and covers _____ registration(s) Check # _____
- Please invoice me, Purchase Order # _____ (PO # not required to receive invoice)

HIGHER ED IMPACT

Delivered free to your inbox, Higher Ed Impact provides you with a full tool kit to help you monitor and assess the trends and strategic challenges likely to have an impact on your institution's health and competitiveness. (Check the boxes for the editions you would like to sign up for)

- DAILY PULSE** - Scan current events, timely research, and notable practices at other institutions.
- WEEKLY SCAN** - Review the week's most significant events and the most timely research in higher education, with key takeaways suggested by higher education's leading experts.
- DIAGNOSTIC** - Get an enterprise-wide and in-depth look at a current, strategic challenge; identify steps to take and critical questions to address.

List the names of the registrants you'd like to sign up: _____

Learn more or sign up to receive Higher Ed Impact at: www.academicimpressions.com/news-sign-up

**Note if you do not provide any names in the above space, all attendees will be signed up for the options selected.*



CANCELLATION AND REFUND POLICIES



SATISFACTION PROMISE

We want you to be satisfied with your Academic Impressions learning experience. If the program you purchased fails to meet your expectations, please contact us within 30 days and let us know. We'll credit the full amount you paid toward another AI program that may better fit your needs.

CONFERENCES

For in-person conferences, substitute registrants are welcome and may be named free of charge at any time. If you cancel 8 weeks or more prior to the first date of the conference, you will receive a full refund, less a \$100.00 service charge per attendee.

If you cancel within 8 weeks of the first date of the conference, you are not entitled to a refund. However, as a courtesy, we will allow you to apply your payment, less the service charge, toward a future purchase within one year from the date you cancel. Your payment is transferable to another person from your institution if you wish.

Please note that if you do not attend and you do not contact us in advance to cancel as described above, you are responsible for the entire payment. In case this event is cancelled, Academic Impressions' liability is limited to a refund of the registration fee only.

ONLINE TRAININGS CONSISTING OF AT LEAST ONE LIVE TRAINING DATE

You will receive a full refund (less a \$75 service charge) if you cancel 8 weeks or more prior to the first live training date. If you cancel within 8 weeks of the first live training date, you are not entitled to a refund. But as a courtesy, we will apply your payment (less a \$75 service charge) towards a future purchase within one year from the date you cancel. Your payment is transferable to another person from your institution if you wish. You may name a substitute primary participant free of charge at any time prior to the first live training date. If available, you may switch the live training format to a self-paced format (such as a CD-ROM Recording or On-Demand Download) free of charge. (Shipping charges will apply to CD-ROM Recording orders outside the U.S. or Canada.)

ONLINE TRAININGS WHICH ARE PURELY SELF-PACED

All sales are final. No cancellations or refunds are provided.

RECORDINGS, ON-DEMAND DOWNLOADS, MONOGRAPHS AND OTHER PUBLICATIONS

All sales are final. No cancellations or refunds provided.