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### Pricing Jobs in Today's Economy September 3, 2009 | Cleveland, OH

#### Register today

**FAX** 216-901-9190

**MAIL** PMA—Attn: Deanna Nwosu  
6363 Oak Tree Blvd., Independence, OH 44131

**ONLINE** [www.pma.org/register](http://www.pma.org/register)

**Questions?** Please call Deanna at 216-901-8800 x163

PMA Member Fee	Nonmember Fee
<b>\$320</b> —1st person	<b>\$420</b> —1st person
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PMA reserves the right to amend the program should circumstances warrant such action. In the event of course cancellation, PMA will notify you within seven days of the program date, and will refund seminar fees. Liability for course cancellation is specifically limited to the amount of registration fees and excludes any incidental or consequential damages. Individual seminar cancellations must be made in writing. Registration fees are nonrefundable for cancellations received less than seven days prior to the seminar. Substitutions are welcome at any time.



6363 Oak Tree Blvd.  
Independence, OH 44131

RETURN SERVICE REQUESTED

Pricing Jobs in  
Today's Economy  
Seminar



Sept. 3, 2009 | Cleveland, OH

# Pricing Jobs in Today's Economy Seminar



September 3, 2009 | Cleveland, OH

## Highlights

- Techniques for developing standard methods for costing and pricing jobs.
- How to establish rate structures for labor, material, overhead, and machine rates.
- How to calculate costs for tool room, productions, and die repair.
- How to recover the cost of capital investment.
- How to earn profit yet remain competitive.
- Techniques for integrating new accounting changes into existing computerized or manual systems.
- How to price jobs in a global market.



## Outline

- I. Cost vs. Price Standards
- II. Cost Standards
  - A. Timing of Costs
  - B. Type of Service Provided
    1. Job Shop - Job Costing
    2. Manufacturing - Standard Costs or Process Costing
  - C. Type and Allocation of Costs
    1. Material
    2. Labor and Machine Hours
    3. Overhead
    4. Tool Room
    5. Production
    6. Maintenance/Repair of Dies
- III. Price Standards
  - A. Rate Structure
    1. Return on Investment (ROI)
    2. Cost of Money
  - B. Flexible Volume Level  
Considerations—  
Including Break Even Analysis
  - C. Developing Meaningful Rates
- IV. Accounting Considerations
- V. Activity Based Costing
- VI. Quality Control Costs
- VII. Capital Budgeting Overview
- VIII. How to Price Jobs in a Global Market
- IX. Question and Answer Session

## Schedule

7:30 a.m. to 8:00 a.m.  
Registration/Continental Breakfast

8:00 a.m. to 4:00 p.m.  
Seminar

Lunch and refreshment breaks will be provided.

## Workbook

Students receive a workbook containing all material covered during the course, along with detailed examples of calculations for labor rates, machine rates, overhead, and more. Examples presented cover both one-of-a-kind manufacturing situations, such as toolmaking, and batch production cases as in machine shops.

## Who Should Attend

This program has been developed specifically for contract manufacturing companies serving the precision metalforming industry.

If you are responsible for costing and quoting jobs and/or the bottom line, you should attend.



## Instructor

Allen L. Berger is a partner in the noted CPA firm, Blackman Kallick Bartelstein, located in Chicago, Illinois. The firm specializes in serving middle market, family-owned manufacturing businesses.

Berger teaches cost accounting regularly to major national and local metalforming groups and at universities and other professional groups. He is author of *The Businessman's Guide to Management and Profitability*, and currently works with several PMA member companies helping them to develop accounting systems.

The firm Blackman Kallick Bartelstein writes a monthly column, "Blackman on Taxes" for *MetalForming* magazine.

## Location

### PMA Headquarters

6363 Oak Tree Blvd.  
Independence, OH 44131  
216-901-8800

## Hotel Accommodations

### Holiday Inn Cleveland South

6001 Rockside Rd.  
Independence, OH 4431  
Phone: 216-524-8050  
Rate: \$87 (plus tax)

Please call the hotel directly to make a room reservation. Reference PMA to receive the special rate of \$87 (plus tax). PMA rate is available through August 17. Rooms at this rate after that date are subject to availability. Hotel accommodations include complimentary shuttle service to and from the Cleveland Hopkins airport and PMA headquarters.

#### Shuttle service schedule:

7:20 a.m. from Holiday Inn lobby to PMA.  
4:00 p.m. from PMA to airport.