

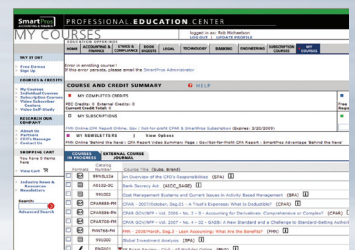


Financial Management Network™ (FMN) Video

Financial Insights from Top Experts. Financial Management Network (FMN) is the nation's most respected in-house training program for corporate finance and accounting professionals, and our clients include more than 50% of the Fortune 500. Each month four new courses cover issues at the forefront of the profession. Courses qualify for group or self-study CPE credit, and subscriptions are available for both corporations and individuals.

FMN Video Program Highlights:

- >> 48 new courses per year
- >> Accredited for CPE in all 50 states
- >> In-depth courseware provides background information and examples, along with related reading
- >> Flexible group- and self-study format allows for maximum flexibility
- >> Self-study quizzes taken online provide immediate grading
- >> Credits are tracked for both group- and self-study format and may be checked online
- >> Monthly email newsletter provides preview of upcoming courses
- >> FMN Video is also available as FMN Online, where all courses, quizzes and materials are offered on the Internet self-study format



Put FMN Video to Work for Your Organization

1. Schedule a meeting with financial staff members. Order a VCR or DVD player and a monitor. (Consider planning a "lunch and learn" meeting, and/or a regular schedule for viewing each month.)
2. At the meeting, watch one or two FMN Video courses.
3. For group-study credits: After each course, a discussion leader facilitates a 25-minute discussion using "Questions for Discussion" provided for each course. Then, submit attendance forms for each course viewed for one group-study CPE credit.

4. For self-study credits: After watching the video, individuals review additional written material, answer interactive review questions online and successfully pass a final exam to earn two self-study credits.

Subscriber Guides, attendance forms and other support materials are available in our FMN Video Subscriber Center online. In addition, each month we email the next month's course topics and descriptions so you can plan ahead.

Financial Management Network™ (FMN) Video



A VCR or DVD player is all you need.



Self-study CPE quizzes can be taken online, and are graded immediately.

SELF-STUDY FINAL TEST **SEGMENT 3**

- Which objective of lean manufacturing can drive significant cost reductions?
 - Moving processes to functional divisions of work.
 - Eliminating time non-value-add processes.
 - Meeting customer demand.
 - Tracking parts from department to department.
- Operating leanly often requires moving manufacturing from _____ to _____.
 - work groups; cells
 - cells; work groups
 - functional divisions; work groups
 - cells; functional divisions
- Toyota was able to distinguish between value-added and non-value-added steps in their process by:
 - doing cost-benefit analyses of all their processes.
 - hiring an outside business analysis team.
 - focusing on the value that customers perceived.
 - viewing their organization functionally.
- The speaker says that the lean concept may be even more important to the _____.

Course Topics: Auditing, E-Commerce, Economics, Ethics, Finance, Financial Reporting, Information Systems, Management, Managerial Accounting, Security & Control, Tax Continuing Professional Education (CPE)

FMN Video courses meet the continuing professional education (CPE) requirements for CPA, CCM, CFE, CFM, CIA, CMA, CPP, CTP, and EA designations. (May be subject to specific requirements as outlined by the governing body of each designation. Consult the governing body for your professional certification to see if FMN Video segments qualify for CPE credits.)



Show the course and hold a discussion: We provide questions for discussion with each month's courses.

Track credits online for self-study CPE.

About SmartPros Ltd.

Founded in 1981, SmartPros Ltd. is an industry leader in the field of accredited professional education and corporate training. Its products and services are primarily focused in the accredited professional areas of corporate accounting, financial management, public accounting, governmental and not-for-profit accounting, financial services, banking, engineering, legal, ethics and compliance, and information technology. SmartPros is a leading provider of professional education products to Fortune 500 companies, as well as the major firms and associations in each of its professional markets. SmartPros provides education and content publishing and development services in a variety of media including Web, CD-ROM and video. Our subscription libraries feature hundreds of course titles and 2,300+ hours of accredited education. SmartPros' proprietary Professional Education Center (PEC) Learning Management System (LMS) offers enterprise distribution and administration of education content and information. In addition, SmartPros produces a popular news and information portal for accounting and finance professionals serving more than one million ads and distributing more than 200,000 subscriber email newsletters each month. SmartPros' network of sites averages more than 450,000 monthly visits, serving a user base of 500,000+ profiled members.

visit: www.smartpros.com.

Additional SmartPros Products:

- ACCOUNTING & FINANCE**
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 - Project Management for Engineers
 - FE Exam Review
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 - PDH/PDU Courses
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 - Cognistar CLE Library
 - Custom CLE Development
 - Integrity Alignment Process
 - Integrity Toolkit
 - Ethics & Culture Risk Assessments
 - Ethics Training & Codes of Conduct
- INFORMATION TECHNOLOGY**
 - WatchIT Course Catalog
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- CUSTOM EDUCATION & TRAINING**
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