

1. Record Nr.	UNINA9910139712803321
Autore	Shim Jae K
Titolo	CFO fundamentals [[electronic resource]] : your quick guide to internal controls, financial reporting, IFRS, Web 2.0, cloud computing, and more // Jae K. Shim, Joel G. Siegel, and Allison I. Shim
Pubbl/distr/stampa	Hoboken, N.J., : Wiley, 2012
ISBN	1-118-21960-0 1-119-20511-5 1-282-25371-9 9786613814364 1-118-21955-4
Edizione	[4th ed.]
Descrizione fisica	1 online resource (784 p.)
Collana	Wiley corporate F&A
Classificazione	BUS001040
Altri autori (Persone)	SiegelJoel G ShimAllison I. <1984-> ShimJae K
Disciplina	658.15
Soggetti	Corporations - United States - Finance Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Rev. ed. of: The vest pocket CFO. 3rd ed. c2008. Includes index.
Nota di contenuto	CFO Fundamentals; Contents; What This Book Will Do for You; PART ONE: REPORTS AND FILINGS; 1: Chief Financial Officer's Role and Reports; Role of the Chief Financial Officer; Governmental Reporting; Reporting under the Sarbanes-Oxley Act; XBRL Reporting; Other Reporting; 2: Securities and Exchange Commission Filings; SEC Rules; S Forms; SEC Regulations; SOX Reporting Requirements; PART TWO: FINANCIAL REPORTING; 3: Financial Statement Reporting: The Income Statement; How Is the Income Statement Presented?; Revenue Recognition; Construction Contracts; Expense Recognition 4: Financial Statement Reporting: The Balance Sheet Assets; Accounts Receivable; Inventory; Fixed Assets; Disclosure; Liabilities; Accounting for Compensated Absences; Environmental Obligations; Exit or Disposal Activities; Fair Value Measurements; Fair Value Option for Financial Assets and Financial Liabilities; Statement of Cash Flows; Available-for-

Sale and Held-to-Maturity Securities; 5: Statement of Cash Flows; Classifications of Cash Flow; Analysis of the Statement of Cash Flows; 6: Accounting and Disclosures; Accounting Changes; Futures Contracts; Various Disclosures
7: Key Financial Accounting Areas Consolidation; Investments in Stocks and Bonds; Leases; Pension Plans; Postretirement Benefits Excluding Pensions; Income Tax Allocation; Deferred Tax Liability versus Deferred Tax Asset; Tax Rates; Foreign Currency Accounting; Translation of Foreign Currency Statements When the Foreign Currency Is the Functional Currency; International Financial Reporting Standards; 8: Interim and Segmental Reporting; Interim Reporting; Segmental Reporting; PART THREE: COST MANAGEMENT AND IT SYSTEMS; 9: Cost Management and Analysis; What Is Cost Management and Analysis? Strategic Cost Management Overhead Costing; Activity-Based Costing; Activity-Based Management; Target Costing and Pricing; 10: Cost-Volume-Profit Analysis and Leverage; Cost-Volume-Profit Analysis; What-If Analysis; Sales-Mix Analysis; CVP Analysis for Nonprofit Organizations; Leverage; 11: Short-Term Decisions; Relevant Costs; Best Use of Scarce Resources; Theory of Constraints; 12: Financial Forecasting, Planning, and Budgeting; Financial Forecasting: The Percent-of-Sales Method; Budgeting; Some Financial Calculations; Budgeting Software
Using an Electronic Spreadsheet to Develop a Budget Plan Latest Generation of Budgeting and Planning Software and E-Budgeting; 13: Risk Management; Enterprise Risk Management; An Approach to Risk Management; A Close Look at Risk Management; How to Reduce Investment Risk: Diversify; Beta-The Capital Asset Pricing Model; Arbitrage Pricing Model; 14: Capital Budgeting and Real Options; Time Value Fundamentals; Popular Evaluation Techniques; Limited Funds for Capital Spending; Real Options; Discovery-Driven Planning; Effect of Income Taxes on Capital Budgeting Decisions
15: The What and Why of Responsibility Accounting

Sommario/riassunto

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