Record Nr. UNINA9910144018703321 Autore Bragg Steven M **Titolo** Accounting policies and procedures manual [[electronic resource]]: a blueprint for running an effective and efficient department / / Steven M. Bragg Hoboken, N.J., : Wiley, c2007 Pubbl/distr/stampa **ISBN** 1-118-42866-8 1-119-20297-3 1-281-00264-X 9786611002640 0-470-17961-9 [5th ed.] Edizione Descrizione fisica 1 online resource (542 p.) Altri autori (Persone) BraggSteven M Disciplina 657 Soggetti Accounting - Authorship Electronic books. Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Rev. ed. of: Design and maintenance of accounting manuals / Steven M. Note generali Bragg, Harry L. Brown. 4th ed. c2003. Includes index. Nota di contenuto Accounting Policies and Procedures Manual, Fifth Edition; Contents: Preface: Acknowledgments: About the Author: About the Web Site: Chapter 1: ACCOUNTING MANUALS; 1.1 INTRODUCTION; 1.2 GENERAL ACCOUNTING MANUAL: 1.3 CORPORATE POLICIES MANUAL: 1.4 ACCOUNTING PROCEDURES: 1.5 PURCHASING CARD MANUAL: 1.6 ACCOUNTING CONTROLS MANUAL; 1.7 YEAR-END MANUAL; 1.8 BUDGETING MANUAL; 1.9 PROPERTY ACCOUNTING MANUAL; 1.10 FORMS MANUAL: 1.11 DOCUMENT MANAGEMENT MANUAL: 1.12 USER MANUAL; 1.13 INFORMATION TECHNOLOGY MANUAL; 1.14 HUMAN RESOURCES MANUAL; 1.15 ISO 9000 QUALITY STANDARDS; 1.16 IN THE BEGINNING 1.17 PROCEDURES TO WRITE AND CHANGE PROCEDURESChapter 2: GENERAL ACCOUNTING MANUAL; 2.1 INTRODUCTION; 2.2 CHART OF

ACCOUNTS1: 2.3 ACCOUNTING TERM DEFINITIONS: 2.4 JOB

DESCRIPTIONS; 2.5 ACTIVITIES CALENDAR; 2.6 ACCOUNTING POLICIES;

2.7 PROCESS CYCLE DESCRIPTIONS; 2.8 ACCOUNTING PROCEDURES; Chapter 3: PROCEDURE STATEMENTS; 3.1 INTRODUCTION; 3.2 WRITING STYLE: 3.3 WRITING MECHANICS: 3.4 FLOWCHARTING FOR A PROCEDURES MANUAL; 3.5 FORMAT OF THE PROCEDURE; 3.6 WORK STEPS FOR CONSTRUCTING A PROCEDURES MANUAL; 3.7 SUGGESTED LIST OF PROCEDURES; 3.8 OTHER USES FOR PROCEDURES MANUALS Chapter 4: MAINTAINING AND DISTRIBUTING ACCOUNTING MANUALS4. 1 INTRODUCTION; 4.2 MAINTAINING ACCOUNTING MANUALS; 4.3 RESPONSIBILITY FOR MAINTENANCE OF MANUALS; 4.4 PHYSICAL CONSTRUCTION OF THE MANUAL'S BINDER; 4.5 CREATION AND STORAGE OF THE MASTER MANUAL COPY; 4.6 CREATION AND MAINTENANCE OF THE DISTRIBUTION MAILING LIST: 4.7 PHYSICAL DISTRIBUTION PROCESS; 4.8 ISSUANCES TO NEW EMPLOYEES; 4.9 MANUAL RETRIEVAL: 4.10 BENEFITS OF USING ELECTRONIC MANUALS: 4.11 DISADVANTAGES OF USING ELECTRONIC MANUALS; 4.12 BASIC ELECTRONIC MANUAL; 4.13 ACCOUNTING MANUAL ON AN INTRANET, EXTRANET, OR THE INTERNET 4.14 ELECTRONIC MANUAL WITH EMBEDDED HYPERTEXT4.15 ELECTRONIC MANUAL WITH ADVANCED INDEXING FEATURES; 4.16 ELECTRONIC MANUAL WITH BUILT-IN HELP INFORMATION; 4.17 ELECTRONIC MANUAL WITH BUILT-IN TUTORIALS; 4.18 WRITING TIPS FOR ELECTRONIC MANUALS; 4.19 EXAMPLE OF COMPREHENSIVE ELECTRONIC MANUAL FEATURES; 4.20 USING THE PDF FORMAT FOR ELECTRONIC FILES; 4.21 MAINTAINING AN ELECTRONIC MANUAL; Chapter 5: CORPORATE POLICIES MANUAL1; 5.1 INTRODUCTION; Chapter 6: ACCOUNTING PROCEDURES; 6.1 INTRODUCTION; Chapter 7: PURCHASING CARD MANUAL; 7.1 INTRODUCTION; Chapter 8: ACCOUNTING CONTROLS MANUAL 8.1 INTRODUCTION8.2 BASIC ORDER ENTRY CONTROLS; 8.3 COMPUTERIZED ORDER ENTRY CONTROLS; 8.4 ELECTRONIC ORDER ENTRY CONTROLS; 8.5 BASIC CREDIT GRANTING CONTROLS; 8.6 COMPUTERIZED CREDIT GRANTING CONTROLS; 8.7 BASIC PURCHASING CONTROLS; 8.8 BASIC INVENTORY PROCUREMENT CONTROLS; 8.9 COMPUTERIZED PURCHASING CONTROLS: 8.10 PROCUREMENT CARD CONTROLS: 8.11 GOODS IN TRANSIT CONTROLS: 8.12 MANUAL RECEIVING CONTROLS; 8.13 COMPUTERIZED RECEIVING SYSTEM CONTROLS: 8.14 RECEIVING-EVALUATED RECEIPTS CONTROLS: 8.15 MANUAL ACCOUNTS PAYABLE CONTROLS; 8.16 COMPUTERIZED

Sommario/riassunto

Now in a fifth edition, Accounting Policies and Procedures Manual: A Blueprint for Running an Effective and Efficient Department is a how-to guide on creating an effective and efficient accounting department policies and procedures manual. Written by Steven Bragg, the foremost authority in accounting and controllership issues, the new edition includes:A new, complimentary Web site providing readers with the foundation for creating or enhancing their accounting department policies and procedures manualMore coverage of accounting procedures including inventory,

ACCOUNTS PAYABLE CONTROLS

8.17 MANUAL CASH DISBURSEMENT CONTROLS