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Nota di contenuto	The Complete CFO Handbook; Contents; Preface; About the Authors; Chapter 1: The Changing Role of the CFO: From Accounting to Accountable; SOX Act of 2002 and the CFO; Expanded Responsibilities of the CFO; Our Agenda; Part One: Funding; Chapter 2: Capital Structure Decisions; Agenda; Debt versus Equity; Concept of Leverage; Capital Structure and Financial Leverage; Financial Leverage and Risk; Capital Structure and Taxes; Capital Structure and Financial Distress; Cost of Capital; Agency Relationship; Optimal Capital Structure: Theory and Practice; A Capital Structure Prescription; Bottom Line Appendix: Capital Structure Theory-The Modigliani-Miller Theory and Beyond Chapter 3: Types of Debt Financing; Agenda; General Features of Debt Obligations; Term Loans; Syndicated Bank Loans; Notes and Bonds; Short-Term Financing; Off-Balance-Sheet Financing; Bottom Line; Chapter 4: Equity Funding; Agenda; Common Stock; Preferred Stock; Bottom Line; Chapter 5: Structured Financing: Asset Securitization and Structured Notes; Agenda; Asset Securitization; Structured Notes; Bottom Line; Part Two: Strategy, Taxes, and Risk

Management; Chapter 6: Strategy and Financial Planning; Agenda
Strategy and Value Financial Planning and Budgeting; Importance of
Financial Planning; Budgeting Process; Sales Forecasting; Seasonal
Consideration; Budgeting; Pro Forma Financial Statements; Long-Term
Financial Planning; Financial Modeling; Performance Evaluation;
Strategy and Value Creation; Bottom Line; Chapter 7: Basics of
Corporate Taxes and Tax Risk Management; Agenda; Tax Management;
Tax Risk; U.S. Tax Law and Taxation of Corporations; State and Local
Taxes; Non-U.S. Taxes; Bottom Line; Chapter 8: Corporate Risk
Management; Agenda; Risk Defined; Enterprise Risk Management
Managing Risks Risk Transfer; Bottom Line; Part Three: Performance
Evaluation; Chapter 9: Financial Ratio Analysis; Agenda; Ratios and their
Classification; Return-On-Investment Ratios; Liquidity; Profitability
Ratios; Activity Ratios; Financial Leverage Ratios; Common-Size
Analysis; Using Financial Ratio Analysis; Illustration: Pfizer, Inc., 1990-
2005; Bottom Line; Chapter 10: Cash Flow Analysis; Agenda Items;
Difficulties with Measuring Cash Flow; Cash Flows and the Statement of
Cash Flows; Free Cash Flow; Calculating Free Cash Flow; Net Free Cash
Flow
Usefulness of Cash Flows in Financial Analysis Bottom Line; Chapter 11:
Decentralized Operations and Responsibility Accounting; Agenda;
Organization Structures and Concepts; Examples of Types of
Organization Structure and Responsibility Reporting; Decentralization
Problems; Responsibility Accounting; Controllable Costs; Costs of
Service Departments; Executive Incentive Compensation Plans and
Dysfunctional Decision Making; Bottom Line; Chapter 12: Responsibility
Center Performance Evaluation; Agenda; Basis for Comparison; Cost
Center Performance Evaluation; Profit Center Performance Evaluation
Profit Center Decision Making

Sommario/riassunto

This must-have reference covers all of the major areas of cost accounting and analysis including product costing, relevant costs, cost-volume analysis, performance evaluation, transfer pricing, and capital budgeting. Includes methods of reorganizing, classifying, allocating, aggregating, and reporting actual costs and comparing them with standard costs. Equips experienced cost accountants with a reference tool and students with a thorough textbook. Provides numerous examples, succinct language, chapter review, glossary, and appendices. Includes an abundance of exercises
