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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
