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Titolo	The complete CFO handbook : from accounting to accountability / / Frank J. Fabozzi, Pamela Peterson Drake, Ralph S. Polimeni
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Altri autori (Persone)	Peterson DrakePamela <1954-> PolimeniRalph S
Disciplina	658.15/1
Soggetti	Chief financial officers Corporations - United States - Finance
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Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
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

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#### 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

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2. Record Nr.	UNINA9910523784203321
Autore	Melin Patricia
Titolo	Nature-inspired Optimization of Type-2 Fuzzy Neural Hybrid Models for Classification in Medical Diagnosis / / by Patricia Melin, Ivette Miramontes, German Prado Arechiga
Pubbl/distr/stampa	Cham : , : Springer International Publishing : , : Imprint : Springer, , 2022
ISBN	3-030-82219-2
Edizione	[1st ed. 2022.]
Descrizione fisica	1 online resource (134 pages)
Collana	SpringerBriefs in Computational Intelligence, , 2625-3712
Disciplina	610.1511322
Soggetti	Computational intelligence Biomedical engineering Engineering - Data processing Artificial intelligence Computational Intelligence Biomedical Engineering and Bioengineering Data Engineering Artificial Intelligence
Lingua di pubblicazione	Inglese
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Livello bibliografico	Monografia
Nota di contenuto	Intro -- Preface -- Contents -- 1 Introduction to Soft Computing Applied in Medicine -- References -- 2 Theory of Soft Computing and Medical Terms -- 2.1 Hybrid Systems -- 2.1.1 Artificial Neural Networks -- 2.1.2 Type-1 Fuzzy Systems -- 2.1.3 Type-2 Fuzzy Logic -- 2.1.4 Optimization -- 2.1.5 CSO -- 2.1.6 CSA -- 2.1.7 FPA -- 2.1.8 BSA -- 2.2 Blood Pressure -- 2.2.1 Hypertension -- 2.2.2 Heart Rate -- 2.2.3 Nocturnal Blood Pressure Profile -- 2.2.4 Ambulatory Blood Pressure Monitoring -- 2.2.5 Framingham Heart Study -- 2.2.6 Cardiovascular Risk -- References -- 3 Proposed Model to Obtain the Medical Diagnosis -- 3.1 Neuro-Fuzzy Hybrid Model -- 3.2 IT2FS for Classification of Heart Rate Level -- 3.3 IT2FS for Classification of Nocturnal Blood Pressure Profile -- 4 Study Cases to Test the Optimization Performed in the Hybrid Model -- 4.1 Optimization of the Fuzzy System to Provide the Correct Classification

of the Nocturnal Blood Pressure Profile -- 4.1.1 Design of a Fuzzy System for Classification of Nocturnal Blood Pressure Profile -- 4.1.2 Experimentation and Results -- 4.1.3 Statistical Test -- 4.2 Fuzzy System Optimization to Obtain the Heart Rate Level -- 4.2.1 Proposed Method for Optimization of the Heart Rate Fuzzy Classifier -- 4.2.2 Type-1 Fuzzy System Optimization Using the BSA -- 4.2.3 Design and Optimization of the IT2FS -- 4.2.4 Results Obtained from Optimizing the Heart Rate Fuzzy System -- 4.3 Optimization of the Modular Neural Network to Obtain the Trend of the Blood Pressure -- 4.3.1 Proposed Method for Optimization of the Modular Neural Network -- 4.3.2 Results of the Optimization Made to the Modular Neural Network -- 4.4 Optimization of the Artificial Neural Network Used to Obtain the Risk of Developing Hypertension. 4.4.1 Proposed Method for the Optimization of the Monolithic Neural Network Used to Obtain the Risk of Developing Hypertension -- 4.4.2 Results Obtained from the Optimization -- 4.4.3 Z-test of FPA and ALO Versus Simple Enumeration Method -- 4.5 Optimization of the Modular Neural Network to Obtain the Risk of Developing a Cardiovascular Event -- 4.5.1 Proposed Method for Optimizing the Modular Network for the Risk of Developing a Cardiovascular Event -- 4.5.2 Experimentation and Results of the Optimization -- 4.6 Fuzzy Bird Swarm Algorithm -- 4.6.1 Proposed Method for the Dynamic Parameter Adjustment -- 4.6.2 Experiments and Results -- 4.6.3 Results -- 4.6.4 Statistical Test -- References -- 5 Conclusions of the Hybrid Medical Model -- Appendix A Knowledge Representation -- Type-1 Fuzzy System Knowledge Representation for Heart Rate Classification -- Inputs Variables -- Output Variable -- IT2FS Knowledge Representation Using Gaussian Membership Functions -- Inputs Variables -- Output Variable -- Knowledge Representation of the Fuzzy Classifier to Obtain the Nocturnal Blood Pressure Profile -- Inputs Variables -- Appendix B Graphical User Interface -- Index.

## Sommario/riassunto

This book describes the utilization of different soft computing techniques and their optimization for providing an accurate and efficient medical diagnosis. The proposed method provides a precise and timely diagnosis of the risk that a person has to develop a particular disease, but it can be adaptable to provide the diagnosis of different diseases. This book reflects the experimentation that was carried out, based on the different optimizations using bio-inspired algorithms (such as bird swarm algorithm, flower pollination algorithms, and others). In particular, the optimizations were carried out to design the fuzzy classifiers of the nocturnal blood pressure profile and heart rate level. In addition, to obtain the architecture that provides the best result, the neurons and the number of neurons per layers of the artificial neural networks used in the model are optimized. Furthermore, different tests were carried out with the complete optimized model. Another work that is presented in this book is the dynamic parameter adaptation of the bird swarm algorithm using fuzzy inference systems, with the aim of improving its performance. For this, different experiments are carried out, where mathematical functions and a monolithic neural network are optimized to compare the results obtained with the original algorithm. The book will be of interest for graduate students of engineering and medicine, as well as researchers and professors aiming at proposing and developing new intelligent models for medical diagnosis. In addition, it also will be of interest for people working on metaheuristic algorithms and their applications on medicine.