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DEVELOPING LONG-RANGE STRATEGIES 4 Long-Range Financial Plan; LAYOUT AND PURPOSE; TRENDS OF REVENUES AND PROFITS; CAPITAL INVESTMENTS; CASH FLOWS AND FINANCING REQUIREMENTS; RISK ANALYSIS; BREAKDOWN BY BUSINESS UNIT/PRODUCT LINE/GEOGRAPHY; FINANCIAL POSITION; 5 Annual Plan; SYSTEM OF PLANS; ADDITIONAL BUDGET MODELING TOPICS; ANNUAL PLANNING CYCLE; ROLE OF THE CONTROLLER; SALES PLANNING: THE BASE OF ALL BUSINESS PLANS; STEPS IN DEVELOPING THE NEAR-TERM SALES PLAN; METHODS FOR DETERMINING THE SALES FORECAST; CHANGES IN THE SALES MIXTURE; CHANGES IN THE SALES PRICE; CHANGES IN THE COST; 6 Sales ROLE OF THE CONTROLLER SALES ANALYSIS; SALES STANDARDS; SALES REPORTS; PRODUCT PRICING; 7 Distribution Expenses; ROLE OF THE SALES MANAGER; ANALYZING DISTRIBUTION COSTS; ANALYZING BY APPLICATION; SETTING THE DISTRIBUTION BUDGET; 8 Direct Materials and Labor; OBJECTIVES; ROLE OF THE CONTROLLER; TYPES OF COST SYSTEMS; MEASURING DIRECT MATERIAL COSTS; CONTROLLING DIRECT MATERIAL COSTS; CONTROLLING DIRECT MATERIAL QUANTITIES; MEASURING DIRECT LABOR COSTS; CONTROLLING DIRECT LABOR COSTS; TARGET COSTING; 9 Overhead; NEED FOR OVERHEAD CONTROLS; RESPONSIBILITIES OF THE CONTROLLER ACCOUNT CLASSIFICATIONS FIXED AND VARIABLE COSTS; COST ALLOCATION; CONTROLLING OVERHEAD; PRODUCTION REPORTS; 10 General and Administrative Expenses; FUNCTIONS INVOLVED; ACCOUNTING FOR AND ALLOCATING ADMINISTRATIVE EXPENSES; RESPONSIBILITY ACCOUNTING; "UNIQUE" EXPENSES; CONTROLLING COSTS; 11 Cash and Investments; OBJECTIVES OF CASH MANAGEMENT; ROLE OF THE CONTROLLER; CASH COLLECTIONS; CASH DISBURSEMENTS; INVESTMENT OF SHORT-TERM FUNDS; ACCOUNTING FOR RECORDS OF INVESTMENT; CASH AND INVESTMENT CONTROLS; 12 Receivables; FUNCTIONS OF THE CREDIT DEPARTMENT; SHORTENING THE RECEIVABLES CYCLE RESERVE FOR DOUBTFUL ACCOUNTS RECEIVABLES FRAUD AND CONTROL; 13 Inventory; INVENTORY MANAGEMENT SYSTEMS; INVENTORY TRACKING; PHYSICAL INVENTORY PROCEDURE; INVENTORY VALUATION; INVENTORY FRAUD AND CONTROLS; 14 Property, Plant, and Equipment; ROLE OF THE CONTROLLER; CAPITAL BUDGETING; POST PROJECT APPRAISALS; OTHER ASPECTS OF FIXED ASSETS; 15 Liabilities; OBJECTIVES; CONTROLS; CREDIT AGREEMENT PROVISIONS; DEBT CAPACITY; BOND RATINGS; LEVERAGE; 16 Equity; ROLE OF THE CONTROLLER; COST OF CAPITAL; DIVIDEND POLICY; LONG-TERM EQUITY PLANNING; REPURCHASING COMMON SHARES; CAPITAL STOCK RECORDS 17 Operational Accounting

Sommario/riassunto

"This book provides an overview of the functions and responsibilities of the controller/management accountant in a corporation. A controller is the chief accounting executive of a corporation whose chief responsibilities include: (1) planning and control (i.e., budgeting), (2) financial reporting and interpreting, (3) tax administration, (4) management audits and development of accounting systems, and (5) internal/IT audits. Topics covered in this book include: Job description for all positions reporting to the controller. Flex budgeting. Discussion of sales bottlenecks. Role of throughput in determining appropriate overhead levels. Throughput analysis for capital investments. Discussion of the fast close for public companies. Discussion of cost reduction and analysis. Cost Accounting. Accounting for acquisitions."

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