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Nota di contenuto	THE CONTROLLER'S FUNCTION; CONTENTS; ACKNOWLEDGMENTS; ABOUT THE AUTHORS; PREFACE; Chapter 1: THE CONTROLLER'S JOB; HISTORY OF THE CONTROLLER'S FUNCTION; MAIN JOB FUNCTIONS; JOB DESCRIPTION; JOB QUALIFICATIONS; ORGANIZATIONAL STRUCTURE OF THE ACCOUNTING DEPARTMENT; ETHICS; Chapter 2: INTERNAL CONTROL; BASIC ELEMENTS; CONTROLS TO USE IN YOUR BUSINESS; ELEMENTS OF INTERNAL ACCOUNTING CONTROL; LEVELS OF CONTROLS; RESPONSIBILITY FOR PROPER INTERNAL CONTROLS; FRAUD; AUDITING FOR FRAUD; Chapter 3: PLANNING AND THE STRATEGIC PLAN; STRATEGIC PLAN OVERVIEW; SYSTEM OF PLANS; PLANNING CYCLE PLANNING ROLES PLANNING TIMING AND THE PLANNING PERIOD; BUSINESS MISSION; DEVELOPING LONG-RANGE OBJECTIVES; DEVELOPING LONG-RANGE STRATEGIES; Chapter 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; Chapter 5:

ANNUAL PLAN; SYSTEM OF PLANS; 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 USEFUL SOURCES FOR FORECASTING INFORMATION; BREAK-EVEN CHART; CHANGES IN THE SALES MIXTURE; CHANGES IN THE SALES PRICE; CHANGES IN THE COST; Chapter 6: SALES; ROLE OF THE CONTROLLER; SALES ANALYSIS; SALES STANDARDS; SALES REPORTS; PRODUCT PRICING; Chapter 7: DISTRIBUTION EXPENSES; ROLE OF THE SALES MANAGER; ANALYZING DISTRIBUTION COSTS; ANALYZING BY APPLICATION; SETTING THE DISTRIBUTION BUDGET; Chapter 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; Chapter 9: OVERHEAD; NEED FOR OVERHEAD CONTROLS; RESPONSIBILITIES OF THE CONTROLLER; ACCOUNT CLASSIFICATIONS; FIXED AND VARIABLE COSTS; COST ALLOCATION; CONTROLLING OVERHEAD; PRODUCTION REPORTS; Chapter 10: GENERAL AND ADMINISTRATIVE EXPENSES; FUNCTIONS INVOLVED; ACCOUNTING FOR AND ALLOCATING ADMINISTRATIVE EXPENSES; "UNIQUE" EXPENSES; CONTROLLING COSTS; Chapter 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; Chapter 12: RECEIVABLES; FUNCTIONS OF THE CREDIT DEPARTMENT; SHORTENING THE RECEIVABLES CYCLE; RESERVE FOR DOUBTFUL ACCOUNTS; RECEIVABLES FRAUD AND CONTROL; Chapter 13: INVENTORY; INVENTORY MANAGEMENT SYSTEMS; INVENTORY TRACKING; PHYSICAL INVENTORY PROCEDURE; INVENTORY VALUATION; INVENTORY FRAUD AND CONTROLS; Chapter 14: PROPERTY, PLANT, AND EQUIPMENT; ROLE OF THE CONTROLLER; CAPITAL BUDGETING; POSTPROJECT APPRAISALS; OTHER ASPECTS OF FIXED ASSETS
Chapter 15: LIABILITIES

Sommario/riassunto

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