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Autore	Schaeffer Mary S
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Nota di contenuto	Controller and CFO's Guide to Accounts Payable; Contents; Preface; Part I: Core Functions; Chapter 1: Internal Controls in Accounts Payable; IGNORE ACCOUNTS PAYABLE AT YOUR OWN PERIL; THE FRAUD PROBLEM; STATE AUDITING GROUPS; SARBANES-OXLEY IMPACT; A MARRIAGE MADE IN HEAVEN-NOT!; IDEAL ACCOUNTS PAYABLE FUNCTION; "WHEN THE INVOICE ARRIVES"; SEGREGATION OF DUTIES; CONTROL ON PAYMENT TYPES; OTHER PAYMENT TYPE CONTROL ISSUES; OFTEN-OVERLOOKED ISSUE: SPREADSHEETS; SPREADSHEET CONTROL PLAN; POLICY AND PROCEDURES MANUAL; BAD CONTROL PRACTICES; RECOMMENDED MANAGEMENT ACTIONS Chapter 2: Invoice Handling THREE-WAY MATCH; COMMON INVOICE PROBLEMS AND SOLUTIONS; ALTERNATIVE TO THREE-WAY MATCH: EVALUATED RECEIPT SETTLEMENT; ALTERNATIVE TO THREE-WAY MATCH: NEGATIVE ASSURANCE/ASSUMED RECEIPT; STATEMENTS; PAYING FROM STATEMENTS; A WORD ABOUT CREDITS; GETTING APPROVALS; STAMPING MAIL IN ACCOUNTS PAYABLE; ELECTRONIC INVOICING; BAD PRACTICES; RECOMMENDED MANAGEMENT ACTIONS; Chapter 3: Payment Processing and Alternatives; CHECK STOCK; CHECK STORAGE; CHECK PRINTING; WHO SHOULD PRINT CHECKS;

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ANOTHER DIRTY SECRET

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#### Sommario/riassunto

Refreshingly candid and witty in tone, Controller and CFO's Guide to Accounts Payable is required reading for any professional wanting to understand more about their organization's AP operations. It declares that AP is no longer a back-office function and underscores the reality that proper attention must be paid to this crucial department in order to run a leading edge and competitive company.

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