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Autore	Bragg Steven M
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Nota di contenuto	MANAGEMENT ACCOUNTING BEST PRACTICES; Contents; Preface; About the Author; Free Online Resources by Steve Bragg; Chapter 1: Budgeting Decisions; 1-1 HOW DOES THE SYSTEM OF INTERLOCKING BUDGETS WORK?; 1-2 WHAT DOES A SAMPLE BUDGET LOOK LIKE?; 1-3 HOW DOES FLEX BUDGETING WORK?; 1-4 WHAT BEST PRACTICES CAN I APPLY TO THE BUDGETING PROCESS?; 1-5 HOW CAN I INTEGRATE THE BUDGET INTO THE CORPORATE CONTROL SYSTEM?; 1-6 HOW DO THROUGHPUT CONCEPTS IMPACT THE BUDGET?; Chapter 2: Capital Budgeting Decisions; 2-1 HOW DOES A CONSTRAINED RESOURCE IMPACT CAPITAL BUDGETING DECISIONS? 2-2 WHAT IS THE TRUE COST OF A CAPACITY CONSTRAINT? 2-3 HOW DO I IDENTIFY A CONSTRAINED RESOURCE?; 2-4 WHEN SHOULD I INVEST IN A CONSTRAINED RESOURCE?; 2-5 SHOULD I INCREASE SPRINT CAPACITY?; 2-6 HOW CLOSELY SHOULD I LINK CAPITAL EXPENDITURES

TO STRATEGY?; 2-7 WHAT FORMAT SHOULD I USE FOR A CAPITAL REQUEST FORM?; 2-8 SHOULD I JUDGE CAPITAL PROPOSALS BASED ON THEIR DISCOUNTED CASH FLOWS?; 2-9 HOW DO I CALCULATE THE COST OF CAPITAL?; 2-10 WHEN SHOULD I USE THE INCREMENTAL COST OF CAPITAL?; 2-11 HOW DO I USE NET PRESENT VALUE IN CAPITAL BUDGETING? 2-12 WHAT PROPOSAL FORM SHOULD I REQUIRE FOR A CASH FLOW ANALYSIS? 2-13 SHOULD I USE THE PAYBACK PERIOD IN CAPITAL BUDGETING?; 2-14 HOW CAN A POST-COMPLETION ANALYSIS HELP ME?; 2-15 WHAT FACTORS SHOULD I CONSIDER FOR A SITE SELECTION?; Chapter 3: Credit and Collection Decisions; 3-1 HOW DO I CREATE AND MAINTAIN A CREDIT POLICY?; 3-2 WHEN SHOULD I REQUIRE A CREDIT APPLICATION?; 3-3 HOW DO I OBTAIN FINANCIAL INFORMATION ABOUT CUSTOMERS?; 3-4 HOW DOES A CREDIT GRANTING SYSTEM WORK?; 3-5 WHAT PAYMENT TERMS SHOULD I OFFER TO CUSTOMERS?; 3-6 WHEN SHOULD I REVIEW CUSTOMER CREDIT LEVELS? 3-7 HOW CAN I ADJUST THE INVOICE CONTENT AND LAYOUT TO IMPROVE COLLECTIONS? 3-8 HOW CAN I ADJUST BILLING DELIVERY TO IMPROVE COLLECTIONS?; 3-9 HOW DO I ACCELERATE CASH COLLECTIONS?; 3-10 SHOULD I OFFER EARLY PAYMENT DISCOUNTS?; 3-11 HOW DO I OPTIMIZE CUSTOMER CONTACTS?; 3-12 HOW DO I MANAGE CUSTOMER CONTACT INFORMATION?; 3-13 HOW DO I INVOLVE THE SALES STAFF IN COLLECTIONS?; 3-14 HOW DO I HANDLE PAYMENT DEDUCTIONS?; 3-15 HOW DO I COLLECT OVERDUE PAYMENTS?; 3-16 WHEN SHOULD I TAKE LEGAL ACTION TO COLLECT FROM A CUSTOMER?; Chapter 4: Control System Decisions; 4-1 WHY DO I NEED CONTROLS? 4-2 HOW DO I CONTROL ORDER ENTRY? 4-3 HOW DO I CONTROL CREDIT MANAGEMENT?; 4-4 HOW DO I CONTROL PURCHASING?; 4-5 HOW DO I CONTROL PROCUREMENT CARDS?; 4-6 HOW DO I CONTROL PAYABLES?; 4-7 HOW DO I CONTROL INVENTORY?; 4-8 HOW DO I CONTROL BILLINGS?; 4-9 HOW DO I CONTROL CASH RECEIPTS?; 4-10 HOW DO I CONTROL PAYROLL?; 4-11 HOW DO I CONTROL FIXED ASSETS?; Chapter 5: Financial Analysis Decisions; 5-1 HOW DO I CALCULATE THE BREAKEVEN POINT?; 5-2 WHAT IS THE IMPACT OF FIXED COSTS ON THE BREAKEVEN POINT?; 5-3 WHAT IS THE IMPACT OF VARIABLE COST CHANGES ON THE BREAKEVEN POINT? 5-4 HOW DO PRICING CHANGES ALTER THE BREAKEVEN POINT?

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## Sommario/riassunto

Praise for Management Accounting Best Practices "It doesn't matter where you start reading, even the most experienced accountant will find some useful ideas."-Alan H. Boycott, Chartered Accountant, Dusseldorf, Germany "This is one of the best books about new accounting practices in practical accounting. I highly recommend this book for accountants of all levels."-Andrei Ralko, Controller, International Center for Transitional Justice, New York, NY The only practices worth following are the best practices... Destined to become an essential desktop tool in

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