

1. Record Nr.	UNINA9911019279903321
Autore	Shim Jae K
Titolo	CFO fundamentals : your quick guide to internal controls, financial reporting, IFRS, Web 2.0, cloud computing, and more // Jae K. Shim, Joel G. Siegel, and Allison I. Shim
Pubbl/distr/stampa	Hoboken, N.J., : Wiley, 2012
ISBN	9786613814364 9781118219607 1118219600 9781119205111 1119205115 9781282253711 1282253719 9781118219553 1118219554
Edizione	[4th ed.]
Descrizione fisica	1 online resource (784 p.)
Collana	Wiley corporate F&A
Classificazione	BUS001040
Altri autori (Persone)	SiegelJoel G ShimAllison I. <1984-> ShimJae K
Disciplina	658.15
Soggetti	Corporations - United States - Finance
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Rev. ed. of: The vest pocket CFO. 3rd ed. c2008. Includes index.
Nota di contenuto	CFO Fundamentals; Contents; What This Book Will Do for You; PART ONE: REPORTS AND FILINGS; 1: Chief Financial Officer's Role and Reports; Role of the Chief Financial Officer; Governmental Reporting; Reporting under the Sarbanes-Oxley Act; XBRL Reporting; Other Reporting; 2: Securities and Exchange Commission Filings; SEC Rules; S Forms; SEC Regulations; SOX Reporting Requirements; PART TWO: FINANCIAL REPORTING; 3: Financial Statement Reporting: The Income Statement; How Is the Income Statement Presented?; Revenue Recognition; Construction Contracts; Expense Recognition 4: Financial Statement Reporting: The Balance SheetAssets; Accounts

Receivable; Inventory; Fixed Assets; Disclosure; Liabilities; Accounting for Compensated Absences; Environmental Obligations; Exit or Disposal Activities; Fair Value Measurements; Fair Value Option for Financial Assets and Financial Liabilities; Statement of Cash Flows; Available-for-Sale and Held-to-Maturity Securities; 5: Statement of Cash Flows; Classifications of Cash Flow; Analysis of the Statement of Cash Flows; 6: Accounting and Disclosures; Accounting Changes; Futures Contracts; Various Disclosures
 7: Key Financial Accounting Areas Consolidation; Investments in Stocks and Bonds; Leases; Pension Plans; Postretirement Benefits Excluding Pensions; Income Tax Allocation; Deferred Tax Liability versus Deferred Tax Asset; Tax Rates; Foreign Currency Accounting; Translation of Foreign Currency Statements When the Foreign Currency Is the Functional Currency; International Financial Reporting Standards; 8: Interim and Segmental Reporting; Interim Reporting; Segmental Reporting; PART THREE: COST MANAGEMENT AND IT SYSTEMS; 9: Cost Management and Analysis; What Is Cost Management and Analysis? Strategic Cost Management Overhead Costing; Activity-Based Costing; Activity-Based Management; Target Costing and Pricing; 10: Cost-Volume-Profit Analysis and Leverage; Cost-Volume-Profit Analysis; What-If Analysis; Sales-Mix Analysis; CVP Analysis for Nonprofit Organizations; Leverage; 11: Short-Term Decisions; Relevant Costs; Best Use of Scarce Resources; Theory of Constraints; 12: Financial Forecasting, Planning, and Budgeting; Financial Forecasting: The Percent-of-Sales Method; Budgeting; Some Financial Calculations; Budgeting Software
 Using an Electronic Spreadsheet to Develop a Budget Plan Latest Generation of Budgeting and Planning Software and E-Budgeting; 13: Risk Management; Enterprise Risk Management; An Approach to Risk Management; A Close Look at Risk Management; How to Reduce Investment Risk: Diversify; Beta-The Capital Asset Pricing Model; Arbitrage Pricing Model; 14: Capital Budgeting and Real Options; Time Value Fundamentals; Popular Evaluation Techniques; Limited Funds for Capital Spending; Real Options; Discovery-Driven Planning; Effect of Income Taxes on Capital Budgeting Decisions
 15: The What and Why of Responsibility Accounting

Sommario/riassunto

"The thorough reference that goes wherever you go The Complete CFO Reference is the perfect up-to-date reference tool for today's busy CFO, controller, treasurer, and other finance professionals. Written in an easy format and packed with checklists, samples, and worked-out solutions for a wide variety of accounting and finance problems, readers can take this handy reference wherever they go-on a business trip, visiting a client, conducting a conference call, or attending a meeting. Covers all major developments in finance and accounting every CFO needs to know about including IFRS, Web-based planning, and ranging from financial reporting and internal control to financial decision making for shareholder value maximization Includes tables, forms, checklists, questionnaires, practical tips, and sample reports Incorporates Accounting Standards Codification (ASC) throughout the book, as well as coverage of International Financial Reporting Standards (IFRS) and its impact on financial reporting, XBRL reporting, risk management and disaster recovery, Web-based planning and budgeting, Web 2.0, cloud computing, and environmental costing Simplifying day-to-day work in dozens of critical areas, The Complete CFO Reference is the perfect up-to-date reference tool for today's busy chief financial officer (CFO), controller, treasurer, financial director, budgeting director, and other financial professionals in public practice and private industry"--

