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| Nota di contenuto | Accounting and Finance for Your Small Business, Second Edition; About the Authors; Contents; Preface; Section I: Preparing to Operate the Business; Chapter 1: Budgeting for Operations; Definition or Purpose of an Operating Budget; Signs of Budget Ineffectiveness; Improvements to the Budgeting System; Responsibility Accounting; Budget Tracking and Maintenance; The System of Interlocking Budgets; Need for Budget Updating; Summary; Chapter 2: Investing in Long-Term Assets and Capital Budgeting; Definitions; Overview and Use of Capital Budgeting; Life Cycles; Capital Budgeting Sequence Producing Numbers to Get Dollars, the Use of Forms, and the Capital Budgeting ModelMiscellaneous Considerations; Product Discontinuance; Bailout; Summary; Appendix: Examples and Comparison of |

Calculations; Comparison of the Internal Rate of Return Method and the Net Present Value Method; Chapter 3: Basic Control Systems; The Need for Control Systems; Types of Fraud; Key Controls; When to Eliminate Controls; Summary; Section II: Operating the Business; Chapter 4: Cash Flow Concerns; Cash; What to Do with Excess Cash; Cash Flows; Introduction to Cash Flow Budgets
Indications of Cash Flow ProblemsManaging Cash; Preparation of the Cash Budget; Disbursements; Net Cash Flow and Cash Balances; Exceptions to Expected Cash Flows; Summary; Appendix: Cash Flow Example; Chapter 5: Financing; New Businesses; Zero Working Capital and Zero Fixed Assets; Types of Financing; Private Placement of Stock; Swapping Stock for Expenses; Stock Warrants; Stock Subscriptions; How to Obtain a Bank Loan; Sources of Debt Financing; Types of Loan Arrangements; Restrictions on Loans; Conditions That a Borrower Should Seek; Summary
Section III: Evaluating the Operations of the BusinessChapter 6: Performance Measurement Systems; Financial Ratios; Types of Financial Ratios; Using Performance Measurements for Predictions; Operating Ratios; Other Ratios; The Balanced Scorecard; Summary; Chapter 7: Financial Analysis; Risk Analysis; Capacity Utilization; Breakeven Analysis; Summary; Chapter 8: Taxes and Risk Management; Controlling Tax Liabilities; Risk Management; Insurance; Types of Insurance Companies; Claims Administration; Summary; Chapter 9: Reporting; Federal Government Requirements; State Government Requirements
Local Government RequirementsCreditors; Equity Holders; Management Reports; Summary; Index

Sommario/riassunto

""Once again, Bragg has turned his discerning eye and formidable talents on a topic and the results are outstanding. Both those new to the business and the long-established entrepreneur will benefit greatly when he joins forces with E. James Burton to produce this outstanding work.""-Mary S. Schaeffer, Editorial Director Accounts Payable Now & Tomorrow ""I use the tips and practices found in [this book] all through the year. They are clear, direct, and efficient-which, in turn, improves our company and our bottom line. I recommend [this book] to anyone wanting to improve their own
