

1. Record Nr.	UNINA9910460345903321
Autore	Rocha Roberto Rezende
Titolo	Annuities and other retirement products [[electronic resource]] : designing the payout phase // Roberto Rocha, Dimitri Vittas, Heinz P. Rudolph
Pubbl/distr/stampa	Washington, D.C., : World Bank, c2011
ISBN	1-283-01628-1 9786613016287 0-8213-8574-7
Descrizione fisica	1 online resource (376 p.)
Collana	Directions in development. Finance
Altri autori (Persone)	VittasDimitri RudolphHeinz P
Disciplina	331.25/24
Soggetti	Pensions Annuities Old age pensions Pensions - Government policy Annuities - Government policy Old age pensions - Government policy Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Contents; Preface; Abbreviations; Chapter 1 Introduction and Overview; Chapter 2 Designing the Payout Phase of Pension Systems: Policy Issues, Constraints, and Options; Tables; Chapter 3 The Payout Phase of Pension Systems: A Comparison of Five Countries; Figures; Chapter 4 Australia: Mandating Retirement Savings without Lifetime Annuitization; Chapter 5 Switzerland: Rigid Regulation and the Challenge of Sustainability; Chapter 6 Sweden: Promoting Personal Responsibility with a Strong Public Commitment Chapter 7 Denmark: The Benefits of Group Contracts with Deferred Annuities and Risk-Sharing Features Chapter 8 Chile: Building a Robust Market for Fixed Real Annuities; Index
Sommario/riassunto	In the 1990's many emerging economies in Central Europe and Latin

America initiated their pension reforms. While most analysis to date has focused on the accumulation phase, there are a number of lessons to be shared as countries start to prepare the retirement options for their contributors, with this book addressing these issues from a public policy perspective.

2. Record Nr.	UNINA9911019625603321
Autore	Schaeffer Mary S
Titolo	Controller and CFO's guide to accounts payable [[electronic resource] /] / Mary S. Schaeffer
Pubbl/distr/stampa	Hoboken, N.J., : Wiley, c2007
ISBN	1-119-20195-0 1-280-64938-0 9786610649389 0-470-08603-3
Descrizione fisica	1 online resource (258 p.)
Disciplina	657.74 658.1526
Soggetti	Accounts payable
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
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 HandlingTHREE-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; MONITORING CHECK STOCK USED; BETWEEN PRINTING AND MAILING; CHECK SIGNING
DISTRIBUTION OF CHECKSMAILING CHECKS; DIFFICULTIES CAUSED BY CHECKS; WHY RETURNING CHECKS CAN BE A PROBLEM; AN END RUN AROUND THE RETURNING CHECK TO REQUISITION PROBLEM; POSITIVE PAY AND ITS COUSINS; P-CARDS; WIRE TRANSFERS; ACH PAYMENTS; WHAT EVERY COMPANY NEEDS TO KNOW TO AVOID MAKING PAYMENTS TO TERRORISTS; Chapter 4: Exception Processing; CHECK PROBLEMS: EXCEPTION PROCESSING HEADS THE LIST; TYPICAL RUSH CHECK SCENARIO; BACKGROUND ON RUSH CHECKS; WAYS TO MINIMIZE THE NUMBER OF RUSH CHECKS; POSITIVE PAY ISSUE; WHY RETURNING CHECKS CAN BE A PROBLEM
NEED CHECKS RETURNED: HERE'S A POLICY YOU CAN USEAUDIT POINT; PETTY CASH BOX; Chapter 5: Duplicate and Erroneous Payments; THE WE-NEVER-MAKE-A-DUPLICATE-PAYMENT MYTH; DUPLICATE-PAYMENT HYPOCRISY; POLICY; IN-HOUSE CHECKING: BEFORE THE PAYMENT IS MADE; IN-HOUSE CHECKING: AFTER THE PAYMENT IS MADE; A WORD ABOUT SOFTWARE; WHY DUPLICATE PAYMENT AUDIT FIRMS ARE NEEDED; HIRING A POSTAUDIT FIRM; SECOND POSTAUDIT; WORD OF CAUTION; OVERALL ACTION PLAN; Chapter 6: Vendors, Vendor Relations, and Master Vendor File; VENDOR RELATIONS; WHAT IS THE MASTER VENDOR FILE?
RESPONSIBILITY FOR THE MASTER VENDOR FILEWHO'S IN AND WHO'S NOT?; HANDLING INACTIVE VENDORS; CLEANSING THE MASTER VENDOR FILE; FRAUD THROUGH THE MASTER VENDOR FILE; VENDOR WELCOME LETTER; NEW VENDOR APPLICATIONS; ACCESS TO THE MASTER VENDOR FILE AND MAKING CHANGES; REVIEW OF CHANGES; THE SPOT-CHECK ANNUAL REVIEW; MASTER VENDOR FILE STANDARDS; CODING STANDARDS; COORDINATION WITH INVOICE CODING STANDARDS; VENDOR CALLS INTO ACCOUNTS PAYABLE; IVR/IWR; SEGREGATION OF DUTIES; CONTRACT COMPLIANCE; Chapter 7: Discounts and Deductions; LOST EARLY-PAYMENT DISCOUNTS; THE FIRST PROBLEM
ANOTHER DIRTY SECRET

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.
