



Controller and CFO's Guide to Accounts Payable

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Wiley, 2006. Book Condition: New. Brand New, Unread Copy in Perfect Condition. A+ Customer Service! Summary: Preface xv PART I CORE FUNCTIONS 1 Chapter 1 Internal Controls in Accounts Payable 3 Ignore Accounts Payable at Your Own Peril 4 The Fraud Problem 5 State Auditing Groups 6 Sarbanes-Oxley Impact 7 A Marriage Made in Heaven-Not! 7 Ideal Accounts Payable Function 8 "When the Invoice Arrives" 9 Segregation of Duties 11 Control on Payment Types 12 Other Payment Type Control Issues 13 Often-Overlooked Issue: Spreadsheets 14 Spreadsheet Control Plan 15 Policy and Procedures Manual 16 Bad Control Practices 18 Recommended Management Actions 19 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. Monitoring Check Stock Used. Between Printing and Mailing. Check Signing. Distribution of Checks. Mailing Checks. Difficulties Caused by Checks. Why Returning Checks Can Be a Problem. An End Run around the Returning Check to Requisition...



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