

# FEATURED LIBRARY BOOKS OF THE MONTH

CHECK OUT NOTABLE BOOKS ON POPULAR TOPICS FROM THE  
HONG KONG INSTITUTE OF CPAs LIBRARY AND KEEP UP-TO-DATE.

## THIS MONTH'S TOPIC

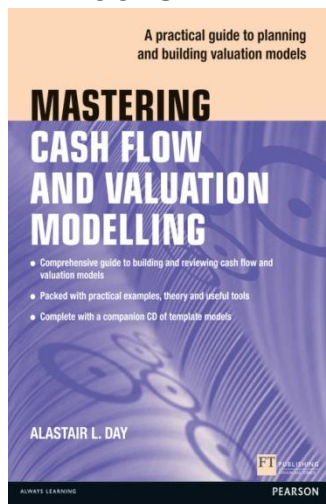
### Cash Flow

#### Books

#### E-books

#### E-journals

### Books

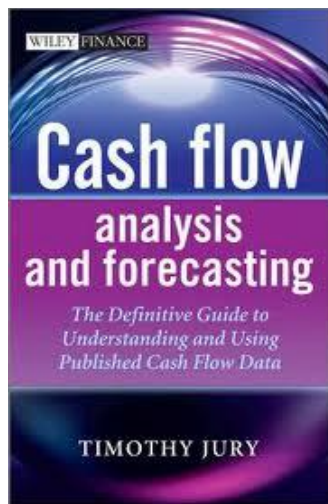


**Title:** Mastering cash flow and valuation modelling  
**Author:** Alastair L. Day  
**Publisher:** New York : Pearson/Financial Times  
**Year of Pub.:** 2012  
**Call no.:** HF5681 .C28 D389 2012  
**ISBN.:** 9780273732815

◆ The title is your practical step-by-step guide to planning and building cash valuation models. Through a set of comprehensive instructions and templates it provides the tools to build models that will enable you to carry out accurate and informed analysis of your company's cash liabilities, cash flow and value.

◆ Chapters of the book include:

- Functions
- Model template
- Sales forecast
- Assets
- Debt
- Balance sheet
- Cash flow
- Ratios
- Cost of capital
- Valuation
- Auditing and review

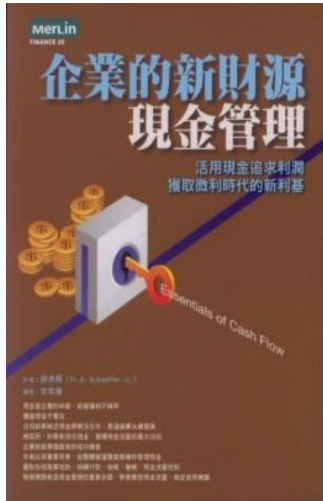


**Title:** Cash flow analysis and forecasting : the definitive guide to understanding and using published cash flow data  
**Author:** Timothy Jury  
**Publisher:** Chichester : John Wiley & Sons  
**Year of Pub.:** 2012  
**Call no.:** HG4028 .C45 J87 2012  
**ISBN.:** 9781119962656

- ◆ Cash flow statements contain much useful information about the underlying business; however, inconsistencies and variations in layout and presentation make it difficult for the analyst to evaluate and interpret published cash flow statements. The book shows readers how to restate published cash flows into a more user-friendly format and then interpret the resulting data. The first section of the book gives detailed information and explanation, both introductory and advanced, to provide the reader with the requisite knowledge to use the cash flow template effectively. Section two deals with the forecasting of cash flows and the risks and benefits of forecasting when compared to the analysis of historic information. The concept of spreadsheet risk is introduced, and strategies and techniques designed to minimize the problem are discussed.

- ◆ Chapters of the book include:

- Understanding how cash flows in a business
- Start-up, growth, mature, decline
- Restarting the cash flows of a real business
- Analysing the cash flows of mature and growth businesses
- Analysing the cash flows of start-up and decline businesses
- What to do about bad cash flows
- Cash versus profit as a measure of performance
- Analysing direct cash flow statements
- Spreadsheet risk
- Good practice spreadsheet development
- The use of assumptions in spreadsheet model



**Title:** 企業的新財源：現金管理 = Essentials of cash flow

**Author:** 薛佛爾 (H. A. Schaeffer) 著; 李家豪譯

**Publisher:** 台北：梅霖文化事業有限公司

**Year of Pub.:** 2008

**Call no.:** HF5681 .C28 S33 2008

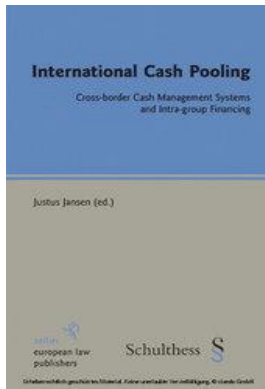
**ISBN.:** 9789868394452

◆ 現金流量經常被視為組織的命脈。充分的現金流量使營運得以順暢，讓主管制定企業方針時，能無後顧之憂的做出最佳決策。一旦現金短缺，決策可能因資金不足而就此打住，導致公司無法採行最佳的計畫或行動。重視現金流量的公司，對於營運的每個環節都極力樽節，因此也掌握最佳的成功機會 — 同時也提升整體獲利。在現今的微利時代，處理現金流量能力的好壞，將決定公司的前途發展，全球知名企業都全力做好現金流量的監控與管理。本書作者以其專業背景，從整體營運層面教導你管理現金，重點包括接單收款、採購付款、收帳、催帳、現金流量控制等。每個環節都是現金管理的重要步驟，學會掌控現金流量，肯定受用無窮。

◆ 本書目錄包括：

- 組織的命脈：現金流量的重要性
- 改善接單收款循環
- 改善購貨付款循環
- 當客戶申請破產時：如何收回欠款
- 如何避免銷售傷害現金流量
- 採購如何極大化公司現金
- 強化客戶服務以提昇現金流量
- 避免品管、出貨及退貨問題耗竭公司現金
- 銷售給網路、新創企業的特殊現金考量
- 如何防止扣款、爭議及對零售業銷售所導致的現金流量惡化
- 能增進現金流量的外部服務
- 網路創新以提昇現金流量

## E-books



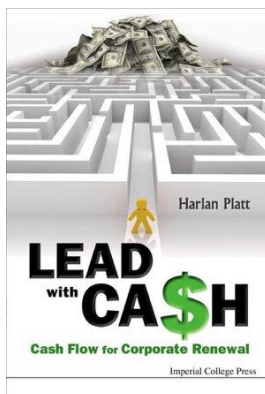
**Title:** International cash pooling : cross-border cash management systems and intra-group financing

**Author:** edited by Justus Jansen

**Publisher:** Munich : Sellier European Law Publishers : Schulthess

**Year of Pub.:** 2011

**ISBN.:** 9783866539495 (ebk.)



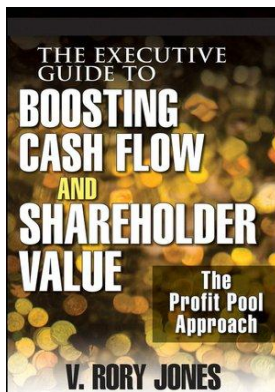
**Title:** Lead with cash : cash flow for corporate renewal

**Author:** Harlan Platt

**Publisher:** London : Imperial College Press

**Year of Pub.:** 2010

**ISBN.:** 9781848163768 (ebk.)



**Title:** The executive guide to boosting cash flow and shareholder value : the profit pool approach

**Author:** V. Rory Jones

**Publisher:** Hoboken, N.J. : John Wiley & Sons

**Year of Pub.:** 2008

**ISBN.:** 9780470262245 (ebk.)

## **E-journals**

### **Fraudulent financial reporting and cash flows**

Elrod, Henry; Gorhum, Megan Jacqueline. *Journal of Finance and Accountancy* 11 (Oct 2012): 1-7

### **FASB to propose insurers lock single margin and report cash flow changes**

Lugo, Denise. *Accounting Policy & Practice Report* 8. 19 (Sep 14, 2012): 759-760

### **Accrual quality, realized returns, and expected returns: the importance of controlling for cash flow shocks**

Ogneva, Maria. *The Accounting Review* 87. 4 (Jul 2012): 1415-1444

### **The statement of cash flows: an indirect to direct conversion tool to enhance user understanding and analysis**

Foster, Taylor W, III; McNelis, L Kevin; Smith, William L. *Journal of Accounting and Finance* 12. 2 (Jun 2012): 94-119

### **Foreign currency forward contracts and cash flow hedging**

Rashty, Josef; O'Shaughnessy, John. *The CPA Journal* 82. 3 (Mar 2012): 22-27

### **Incentives to inflate reported cash from operations using classification and timing**

Lee, Lian Fen. *The Accounting Review* 87. 1 (Jan 2012): 1-33

### **Australasian cash flow reporting regulation: value relevant?**

Malone, Christopher B; Wongchoti, Udomsak; Mitchell, Alan J. *Pacific Accounting Review* 23. 3 (2011): 345-367

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