



# The Controller's Function: The Work of the Managerial Accountant

By Steven M. Bragg

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**The Controller's Function: The Work of the Managerial Accountant** By Steven M. Bragg

**The go-to resource managerial accountants can turn to for sustaining their company's competitive advantage**

From flex budgeting to detailing the more sophisticated skills like throughput analysis for capital investments and the fast close for public companies, *The Controller's Function, Fourth Edition* offers numerous real-world examples, expertly balancing both the technical and managerial sides of the job.

- Provides an overview of the functions and responsibilities of the controller/management accountant in a corporation
- Explores how controllers can better perform their jobs
- Offers a solid foundation for those who are new to this area

Comprehensive and practical, this book fully defines the role, functions and responsibilities of the managerial accountant in a corporation.

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**Bibliography**

- Sales Rank: #611311 in Books
- Published on: 2011-03-01
- Original language: English
- Number of items: 1
- Dimensions: 9.30" h x 1.50" w x 6.25" l, 1.45 pounds
- Binding: Hardcover
- 496 pages

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## **Editorial Review**

### **From the Inside Flap**

The Controller's Function, Fourth Edition is the go-to resource new and established professionals can turn to for the most up-to-date information on enhancing their performance and sustaining their company's competitive advantage.

Now with new chapters on cost accounting and accounting for acquisitions, the Fourth Edition offers you numerous real-world examples, expertly balancing both the technical and managerial sides of the job.

Busy professionals can quickly access the latest information on:

Job descriptions for all positions reporting to the controller

Flex budgeting

Discussion of sales bottlenecks

Role of throughput in determining appropriate overhead levels

Throughput analysis for capital investments

Discussion of the fast close for public companies

Discussion of cost reduction and analysis

Cost accounting

Accounting for acquisitions

From describing essential competencies to detailing the more sophisticated skills like activity-based costing, target costing, and outsourcing, the Fourth Edition provides you with a complete overview of the multifaceted job of the controller--from the most basic "bread-and-butter" aspects of your job to the most advanced.

### **From the Back Cover**

#### **Praise for The Controller's Function, Fourth Edition**

"Clearly written and full of outstanding examples, Steve Bragg covers the controller's job function in a way I haven't seen before, with strong guidance on controls, ethics, fraud, and much more. Well done!"

**—Joel M. Ungar, CPA, CFE, Silberstein Ungar, PLLC**

"The challenges facing businesses over the past few years, ranging from ethics violations to major recession, have highlighted the need for strong financial leadership. In his book *The Controller's Function*, Steven Bragg provides a framework of strong financial systems and controls that, if fully utilized, will greatly enhance a company's ability to safeguard its assets and successfully navigate through all business cycles and

challenges."

—**Timothy E. Scullin**, CPA, Chief Financial Officer, SIG Sauer, Inc.

"The book has everything needed to be a successful controller in a broad spectrum of companies and industries. It has the most comprehensive description of the controller's function I have seen and should be considered a must-have for anyone in, or desiring to be in, a controller position."

—**Nathan D. Ford**, Senior Manager, Strothman & Company PSC

"Steven has done a great job in the *Fourth Edition* of this book in covering the additional roles and responsibilities of the modern controller. Modern controllers are expected to perform more than just traditional accounting functions such as recording transactions and issuing financial statements but also must add value in other ways such as recommending improvements and cost savings to management. This book can be the one source that the reader can use to guide them in all aspects of their role as controller."

—**James O. Bailey**, CPA.EA, Co-owner, Ann Arbor Properties LLC

"Are you a novice or a seasoned-pro controller at a small business or publicly traded company? *The Controller's Function: The Work of the Managerial Accountant, Fourth Edition* will provide you with the latest knowledge required to perform your position at the highest level, especially the new chapters: Fast Close, SEC Filings, and Cost Reduction."

—**Geoffrey Garland**, Consulting Controller, G3 & Associates

#### About the Author

STEVEN M. BRAGG, CPA, has been the chief financial officer or controller of four companies, as well as a consulting manager at Ernst & Young and auditor at Deloitte. He is the author of over forty books primarily targeted toward controllers and their needs. He is also the author of Accounting Best Practices and Wiley GAAP, both published by Wiley.

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