

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

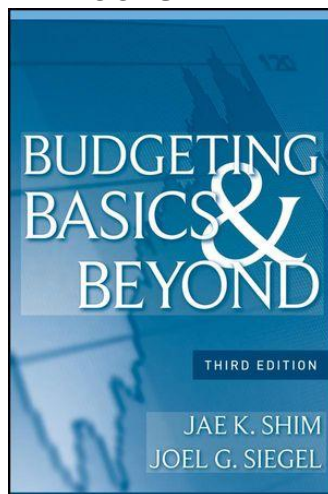
Budgeting

Books

E-books

E-journals

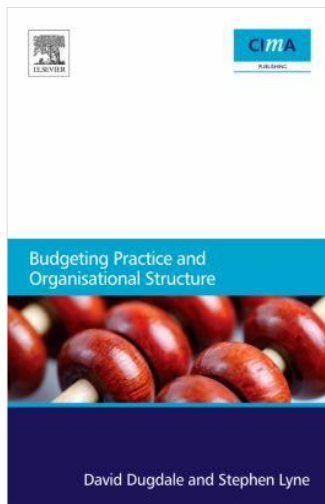
Books



Title: Budgeting basics and beyond
Author: Jae K. Shim, Joel G. Siegel
Publisher: Hoboken, N.J. : John Wiley & Sons
Year of Pub.: 2009
Edition: 3rd ed.
Call no.: HG 4028 .B8 S558 2009
ISBN.: 9780470389683

- ◆ The book includes helpful material on such topics as:
 - Financial models
 - Planning and scheduling production and related costs
 - Pricing guidelines for products and services
 - Techniques for preparing more accurate, realistic, and reliable estimates
 - Balanced Scorecard and budgeting
 - Control and variance analysis devices
 - Profit planning and identifying looming problems

- ◆ Chapters of the book include:
 - The what and why of budgeting
 - Strategic planning and budgeting
 - Administering the budget
 - Evaluating performance
 - Moving averages and smoothing techniques
 - Budgeting for service or nonprofit organizations



Title: Budgeting practice and organisational structure

Author: David Dugdale, Stephen Lyne

Publisher: Oxford : CIMA Pub.

Year of Pub.: 2010

Call no.: HG4028 .B8 D84 2010

ISBN.: 9780080965901

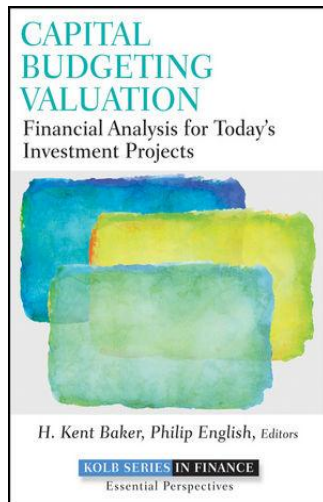
◆ It is seen to be costly and time-consuming and can inhibit action and cause organizational problems. The influence of the "Beyond Budgeting" model has caused some major companies to abandon traditional budgeting altogether. The report explores the changes in budgeting through a survey of financial and non-financial managers. Concerns include:

- The attitudes of managers towards budgeting models
- How budgetary practices have changed
- What problems budgeting can cause
- The effects of budgets on overall company performance

This report reveals that there's little evidence to suggest widespread dissatisfaction with traditional budgeting. However, to enable a company to perform at its best, understanding budgeting in context is essential and it is imperative that budgeting works in tandem with other control systems and organizational structure.

◆ Chapters of the book include:

- The uses of budgeting
- Problems with budgets
- The survey
- Budgets and structure
- Structure, strategy and control
- The field study
- Budgets and structures
- Designing structure and control systems



Title: Capital budgeting valuation : financial analysis for today's investment projects

Author: H. Kent Baker and Philip English

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

Year of Pub.: 2011

Call no.: HG4028 .C4 B353 2011

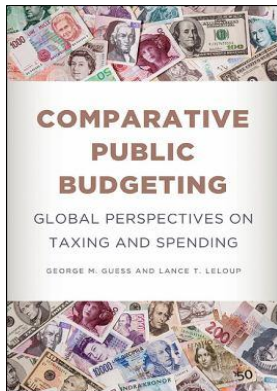
ISBN.: 9780470569504

◆ The title provides an engaging look at the key themes surrounding this discipline and shows you what it takes to make more informed decisions when considering potentially costly investment projects for organizations. Divided into seven comprehensive parts, this timely guide contains detailed coverage that extends from the basic components of capital budgeting and existing theories to their application in an increasingly complex business world. Page by page, the book addresses topics that will put you in a better position to excel at this endeavor, including the various methods of evaluating capital investments, risk management in project finance, estimating the project cost of capital, and the potential benefits of using real options in the capital budgeting process to name a few.

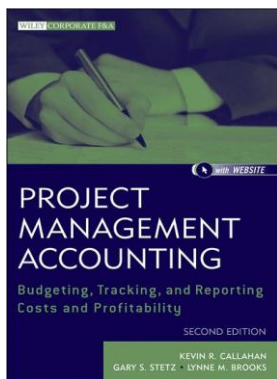
◆ Chapters of the book include:

- Foundation and key concepts
- Capital investment choice
- Project cash flows and inflation
- Risk and investment choice
- Real options and project analysis
- Estimating the project cost of capital
- Capital budgeting for government entities
- Decision making using behavioral finance for capital budgeting
- Merger and acquisition pricing: the valuation of synergy
- Multicriteria analysis for capital budgeting

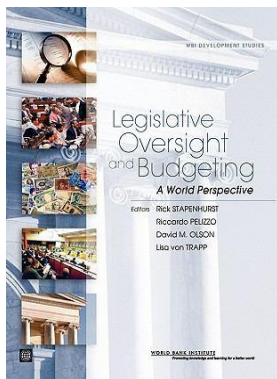
E-books



Title: Comparative public budgeting : global perspectives on taxing and spending
Author: George M. Guess and Lance T. LeLoup
Publisher: Albany : State University of New York Press
Year of Pub.: 2010
ISBN.: 9781438433103 (ebk.)



Title: Project management accounting : budgeting, tracking, and reporting costs and profitability
Author: Kevin R. Callahan, Gary S. Stetz, Lynne M. Brooks
Publisher: Hoboken, N.J. : John Wiley & Sons
Year of Pub.: 2011
Edition: 2nd ed.
ISBN.: 9781118078204 (ebk.)



Title: Legislative oversight and budgeting : a world perspective
Author: edited by Rick Stapenhurst ... et al.
Publisher: World Bank
Year of Pub.: 2008
ISBN.: 9780821376126 (ebk.)

E-journals

Budgeting for outcomes

Mucha, Michael J. *Government Finance Review* 28. 5 (Oct 2012): 47-49

Zero-base budgeting: modern experiences and current perspectives

Kavanagh, Shayne. *Government Finance Review* 28. 2 (Apr 2012): 8-14

A strategic approach to IT budgeting

Shimamoto, Donny. *Journal of Accountancy* 213. 3 (Mar 2012): 38-42,44,10

Best practices in budgeting -10 key steps to repairing a broken process

Anonymous. *The Controller's Report* 2 (Feb 2012): 5-6

Budgeting models and system simulation: a dynamic approach

Girardi, Dario; Giacomello, Bruno; Gentili, Luca. *SSRN Working Paper Series*, Feb 2012

Line item budgeting and production efficiency

Banker, Rajiv D; Chang, Hsihui; Feroz, Ehsan H. *The Journal of Theoretical Accounting Research* 7. 1 (Fall 2011): 108-126

The effects of uncertainty on the roles of controllers and budgets: an exploratory study

Hartmann, Frank G. H.; Maas, Victor S.. *SSRN Working Paper Series*, Aug 2011

The evolutionary adoption framework: explaining the budgeting paradox

de Waal, André; Hermkens-Janssen, Miriam; Arco van de Ven. *Journal of Accounting & Organizational Change* 7. 4 (2011): 316-336

The truth about budgeting with spreadsheets

Dickinson, Dean. *Credit Control* 32. 5/6 (2011): 40-43