From CFO Daily News:

CFO & CONTROLLER Alert

The most current information on how financial professionals can increase cash flow & control costs.

October 30, 2019

Cash coup! IRS releases final regs on 100% depreciation

You can write off most things in their first year

Start shopping! Your company can now write off most depreciable assets the year they're put into service.

That's thanks to IRS's finalized first-year depreciation regs.

You'll recall the 100% depreciation was put into place by the *Tax Cuts and Jobs Act* way back at the end of 2017.

But the Taxman just finalized the rules that spell out how to do it.

And they tacked on an additional 79 pages of proposed rules while they were at it.

Of course your company wants to take advantage of every cash-conserving opportunity.

And with most companies in the throes of budgeting season, there's no better time to make sure you understand exactly what's required.

So here's a breakdown of the final regs, along with a rundown of what the new additions cover.

What you can write off

It's been more than a year since IRS released the proposed rules back in August 2018.

And there were some changes

(Please see ***Depreciation …*** *on Page 2)*

New taxable wage base released for 2020

And the number's higher than predicted

It's begun! The first mission-critical year-end update from the federal government has been announced.

The Social Security Administration (SSA) just released the taxable wage base for 2020.

The magic number Payroll needs? $137,700, up from $132,900.

That's more than a thousand dollars higher than the figure predicted back in the spring.

Keeping Payroll responsive

Naturally, employees who are now going to pay more federal taxes won't be thrilled with this announcement.

And Payroll is likely already barraged by a ton of employee questions over the new overtime rules *(please see* C&CA, *10/14/19).*

Of course your payroll team can't always drop everything they're doing to respond on the spot.

But you definitely want to set a standard benchmark response time to make sure employee issues get addressed in a timely manner.

Info: *To read the SSA announcement, go to ssa.gov/news/press/releases/2019/#10-2019-1*

KEY FINANCE FIGURES

	Curr*	Lst Mo	Lst Yr
Leading Rates %			
Prime Rate	5.00	5.25	5.25
Fed Funds Rate	2.00	2.25	2.25
Money Market Rates %			
London Interbank (LIBOR)			
1 month	1.94	2.04	2.29
3 months	2.01	2.13	2.42
6 months	1.96	2.04	2.63
Stock & Bond Indexes			
DJIA	26,787	27,078	25,251
S&P 500	2,966	2,998	2,751
NASDAQ	8,049	8,154	7,431
5-Yr T-Bill	1.59	1.69	3.01
10-Yr T-Bill	1.76	1.84	3.16
NACM Credit Managers' Index			
Sales	58.7	64.4	68.8
New credit apps	59.7	60.9	61.9
Dollar collections	58.5	60.0	62.8

*As of 10/14/19

Depreciation …

(continued from Page 1)

between that version and the final one that just came out.

But the final rules make it clear businesses can write off 100% of depreciable business assets with a recovery period of 20 years or less.

In general that includes:

- machinery
- equipment
- computers
- appliances, and
- furniture.

The final version also offers some new clarification on the requirements that must be met in order for that property to qualify for the deduction, even when it's used.

Remember, even though the final regs came out in September 2019, the 100% deduction applies to qualifying property purchased and placed in service after Sept. 27, 2017.

To claim the deduction you'll need to file Form 4562 (download it at *irs.gov/pub/irs-pdf/f4562.pdf*).

And if your company wishes to elect out of the 100% depreciation deduction, you must do so on a timely-filed return.

Didn't do that for Tax Year 2018?

No worries. The final regs clarify that if you didn't opt out when you filed your return but still wish to, you have six months from the original deadline.

You have 6 months from the deadline.

The best part: You can file the amended return without an extension.

New twists coming your way

Of course just when you think you have the final word on this issue, the feds lob some additional changes in.

New proposed regs piggyback on the final ones and add some extra components to your compliance, including rules on:

- certain property that won't be eligible for the first-year deduction
- a de minimis rule to determine when a business has previously used property, and
- components acquired after the effective date (Sept. 27, 2017) for larger property when construction began before that date.

Comments on the proposed regs will be discussed at the public hearing scheduled for November 13.

We'll keep you posted.

***Cite:** IRS IR 2019-156; You can download both the final regs and new proposed regs at irs.gov/newsroom/treasury-irs-release-final-and-proposed-regulations-on-new-100-depreciation*

From CFO | Daily News:

CFO & CONTROLLER Alert

EDITOR-IN-CHIEF: JENNIFER AZARA
azara@pbp.com

EDITOR: LYNN CAVANAUGH
PRODUCTION EDITOR: JEN ERB
EDITORIAL DIRECTOR: CURT BROWN

CFO & Controller Alert (ISSN 1081-9592), Issue date October 30, 2019, Vol. 25 No. 568, is published semi-monthly except once in December (23 times a year)

Sharpen your JUDGMENT

This feature provides a framework for decision making that helps keep you and your company out of trouble. It describes a recent legal conflict and lets you judge the outcome.

Is is out of line to ask her to work unpaid overtime?

Payroll Manager Kerry Peterson knocked on CFO Bill Keeper's door and asked, "Hi Bill, you want to see me?"

"Yes, we need to talk about Lisa Jenkins, who's now suing us. She claims she was let go because she'd complained about having to work unpaid overtime to make up for being overpaid," said Bill.

Docked her paycheck

"Yes, we discovered in an audit she was paid for 24 hours of time she didn't work," said Kerry.

"She was paid for hours when she was logged on to the system remotely, but it wasn't considered 'active productivity.'"

"So we asked her to work unpaid OT, according to state law, to make up for the deficit. Or we could dock her next paycheck instead," said Bill.

"Yes, she refused to work OT and said it was illegal to ask her to do so. Since she never got back to us, we docked her next paycheck," said Kerry.

"Then she didn't complete the additional training we asked her to do. But instead of firing her, we wanted to offer her a part-time job, but she declined," said Bill.

Bill's company fought to have this retaliatory discharge case dismissed. Was it successful?

Make your decision, then please turn to Page 6 for the court's ruling.

$1.3M FMLA mistake: Firing worker who took a trip to Mexico

■ *Doctor's orders the key to determinations on medical leaves of absence*

It doesn't sound right: An employee out on FMLA leave for foot surgery can jet off on vacation to Mexico.

That's what the Massachusetts Water Resources Authority thought. It fired employee Richard DaPrato for FMLA abuse, after a video of him on vacation surfaced.

The employer thought it was pretty clear-cut, but DaPrato sued for retaliation.

In the end, a jury awarded DaPrato $1,332,271 in damages. Why? The firm's HR director told the court she recommended his termination to senior management, and shared the video with them, but not DaPrato's medical records.

The employee claimed it was a previously scheduled trip and he planned to limit his activities and wear a medical boot, per doctor's orders. And the court agreed.

FOR MORE ...

To see how one of your peers tackled FMLA abuse, go to *cfoandcontrolleralert.com/facing-an-influx-of-fmla-requests-and-potential-abuse-we-took-action*

Employer got wrong

The firm ignored the plaintiff's medical records and fired him based on "shock, outrage and offense," said the court.

The company learned a very expensive lesson: Make sure employment actions, especially around FMLA, are based on documentation and a reasoned review of the medical facts, rather than knee-jerk decisions.

Cite: DaPrato v. Massachusetts Water Resources Authority, *No. SJC-12651, Mass. Supreme Judicial Crt., 4/4/19.*

Aaaaach ... flu! Why the toll may be higher

■ *You can thank good employment numbers*

Have Purchasing put in an extra req for tissues. Flu season is upon us again!

And it's promising to be the worst one in a while.

The reason? The low unemployment rate.

Strong economy = weak immunity

When the economy is thriving (as we are on the employment front) it results in an above-normal flu outbreak, confirms researchers at Ball State University.

That's attributable to everything from using public transportation for commutes to crowded workspaces.

The more people employed, the more people spreading the flu virus.

And that customer-service focus you foster in Finance isn't helping the cause, as it means more interpersonal interactions.

Still, the lines of defense remain the same: 1. Encourage all employees to get flu shots by the end of this month (remember even the egg-allergic now can). 2. Urge folks to stay home when they're sick, even when they just feel it coming on, as that's when they're most contagious.

Info: *For the Ball State report,* The Effects of Employment on Influenza Rates, *go to sciencedirect.com/science/article/pii/S1570677X18302417*

ECONOMIC OUTLOOK

■ Is a key economic linchpin about to fall out?

It's been the constant despite a slew of economic uncertainties in recent months: the consumer.

When manufacturing slowed or interest rates ticked up, folks just kept on spending. Until now.

There are two phenomena afoot when it comes to consumer spending that have the potential to do some serious economic derailing:

- the upcoming holiday shopping season, and
- Millennial savings habits.

Less Santa, more savings

So far, the China tariffs have had little-to-no impact on consumers' willingness to open their wallets.

But that may soon change.

Nearly half of folks (46%) plan to spend slightly or even significantly less this holiday shopping season because of the tariffs, says a recent survey by enterprise retail software provider JDA.

The U.S. economy depends on that little kick in the last five weeks of the year; a pullback would not be good.

And there's one specific group of consumers slamming the brakes on spending that's also doing damage.

Millennials are choosing to save over spend, having felt the impacts of the Great Recession.

While saving is a good thing, it's slowing the overall economy.

(Adapted in part from "Survey: Tariffs loom over consumer holiday spending," by Dan Berthiaume, at chainstoreage.com and "Millennials are actually really good at saving — but it might be slowing down the U.S. economy," by Hillary Hoffower, at businessinsider.com)

Reverse mentoring helps close tech skill – and generation – gaps

Boost veterans' tech skills while you prep your next generation of leaders

Reverse mentoring programs are gaining in popularity as a way to leverage differences in skills and experience to get the most out of a workforce that now spans as many as five generations.

It can be especially helpful when it comes to technology.

You show me yours ...

As CFO, you're tasked with staying on top of leading-edge technology, from bitcoin to real-time payments to machine learning and robotic process automation.

But you and some other members of your finance team still might be behind the curve compared to some of your younger staffers. That's especially true when it comes to everyday use of tech like social media and collaboration platforms or more advanced skills like data analytics.

Meanwhile, younger workers in your organization seem to be effortlessly digitally-minded.

The trouble: They often lack insight into the critical nuances of your business. They can be experts in analyzing data yet still not recognize what data holds the most value.

A well-designed reverse mentoring program matches employees with specific skills – and skill gaps – to achieve a defined goal or set of goals.

For example, you can match a promising new employee with a seasoned vet to explore how Twitter can reduce customer churn and how that will help the business.

One will gain business acumen and soft skills needed to climb the leadership ladder. The other will gain insight into how to reach the next generation of customers.

Those shared insights and ideas can unleash innovation and drive growth.

And the price can't be beat!

The top phishing email 'hook': LinkedIn

Social media sites transforming into top target for cyber-criminals

Of all social media, you're probably most comfortable with your finance staffers using LinkedIn. After all, it is the business-focused resource.

Turns out, it's also the one most likely to get your company phished.

Social media phishing attacks have grown at a distressing rate – up 75% this year, says IT security awareness trainer KnowBe4.

And the No. 1 route in: LinkedIn.

In 56% of subject lines

In an analysis of tens of thousands of simulated phishing tests, the word LinkedIn appeared in 56% of them.

That's more than all other social media platforms combined!

You can understand why this is becoming such a popular route in: People love social media because it offers a way to feel connected. Then add on the perception that a business-focused site is more trustworthy and it's a slam-dunk for crooks.

This is something you want to get out in front of ASAP. Make sure every member of your finance team understands the threat and knows to think twice before clicking any email with LinkedIn in the subject line. (Maybe only access through the site.)

Info: *For the rest of KnowBe4's findings, go to bit.ly/31SInHb*

MANAGING FOR RESULTS

'I'm out': Moving on when a key employee leaves

It happens. Great employees quit. Perhaps that high-potential finance staffer got an offer of a lifetime.

For whatever reason, someone's moving on and you're scrambling to replace them, again.

Team transition tips

But losing a staffer doesn't mean Finance has to suffer. Here's how to put procedures in place to make any team transition seamless, from Forbes management experts:

- **Present a road map:** Outline a solid plan over the next 30-90 days, including training sessions and meetings with key leaders.
- **Shift work:** Employee exits create opportunities for development. Rather than just passing work from the outgoing staffer to the new hire who reports to you, shake things up. Get key members of your team involved in the process of getting the new person up to speed.
- **Identify a "work buddy."** Assign a mentor for at least two months who can help strengthen their skills. This can build a new employee's engagement. Or have multiple mentors who alternate days.
- **Cut the learning curve:** If you need the new hire up to speed very quickly, have them work alongside a seasoned employee for a day, a week, or whatever it takes to train them fast. Who knows? As they're observing, they may tell you a better way to do things.

(Adapted from "Not Sure What To Do After Losing an Employee? 12 Steps to Make the Transition Seamless," by Expert Panel, Forbes Human Resources Council, at forbes.com)

Our subscribers come from a broad range of companies, both large and small. In this regular feature, three of them share success stories you can adapt to your unique situation.

REAL PROBLEMS REAL SOLUTIONS

1 Added perks (cheaply) to retain Millennials

As we continued to adjust to the considerable influx of Millennials into our company, we had to make changes to retain this large group, which made up 52% of our workforce.

Our turnover rate was 82%, so we needed to come up with new strategies and benefits. We didn't have a huge budget, so we knew we had to be creative and resourceful.

First, we conducted a survey asking our employees, "What do you want?"

We gave them as many choices as possible, everything from disability insurance to pet insurance.

While we couldn't give them everything they wanted, we thought it was important to be transparent and tell them the results of the survey.

Cut our turnover rate in half

Then we figured out how we could maybe re-purpose something they wanted in a different way. For example, we couldn't afford student loan repayment, so we offered them student debt consolidation, getting them a lower interest rate for their loans.

They also wanted lower healthcare premiums, so we added a high deductible plan, and our health provider was able to give us a $10,000 rider for accident and critical illness at no additional cost to us.

Our new strategy is working. We now have a 30%-40% turnover rate.

(Amber Gould, Head of Human Resources, Newegg, as presented at the 2019 Mid-Sized Retirement & Healthcare Plan Management Conference in Nashville)

2 How we bridged the A/P-Procurement divide

A/P and Procurement had always had a somewhat strained relationship.

But when we decided to automate parts of our A/P process, we knew we had to get Procurement on our side.

After all, they'd have to use the workflow, too. And carrying old problems to a new process wouldn't improve anything.

So we used this as an opportunity to clear the air.

Finance sat down with Procurement and laid it out: "We know we're in different silos and you're struggling with us."

Because we relayed that at the get-go, Procurement felt comfortable voicing their concerns.

We both acknowledged there was miscommunication and finger-pointing on both sides.

Needed: More visibility

As we talked we realized it all came down to a lack of visibility. A/P lacked visibility into invoices and Procurement didn't know what was coming to them.

So as we automated in A/P, we added P.O. matching for Procurement. We also implemented an exception workflow so when a P.O. doesn't match, Procurement can email us.

We're headed in a much more positive direction now – Procurement appreciated we took them into consideration when making changes.

(Stacey Chimenti, Director of Financial Planning, Canon USA, Huntington, NY)

3 Culture change made our workplace safer

I've worked with hundreds of companies in a variety of industries, and I've found the way to achieve zero injuries is through a safety culture change.

This will impact safety, production, quality and morale.

A more conventional approach relying on procedures, training and audits could take five to 10 years to make a significant change – and by significant I mean 50%-70%, something that's radical in terms of what people are used to seeing.

Changing the safety culture can produce a 50%-100% reduction in reportables in the first year, and lost time for more serious injuries generally goes to zero.

3 bases to cover

To make this change, there are several factors to address:

- **Communication.** Whether it's between first and second shift, maintenance and operations, or labor and management, communication issues will hobble your efforts.
- **Trust.** There needs to be trust in the operation, to keep you from having to challenge everything you're told.
- **Grudges.** What happens with grudges is they get people – workers, supervisors and everyone – in a track like a broken record, saying, "Why did he say that?" or, "Why did she do that?" This can be a major distraction which will lead to more injuries.

(Donald Theune, Owner, Donnic Consulting Group, St. Michaels, MD, at the 2019 AIHce in Minneapolis)

Automated expense reporting for the win! Why it's well worth the money you'd spend

■ *Nearly 70% of organizations reach ROI in 2 years or less*

If you're looking for instant gratification, automating expense reporting is pretty close to it.

Companies are realizing a long list of benefits in a rather short window, which makes this a great candidate to "electrify."

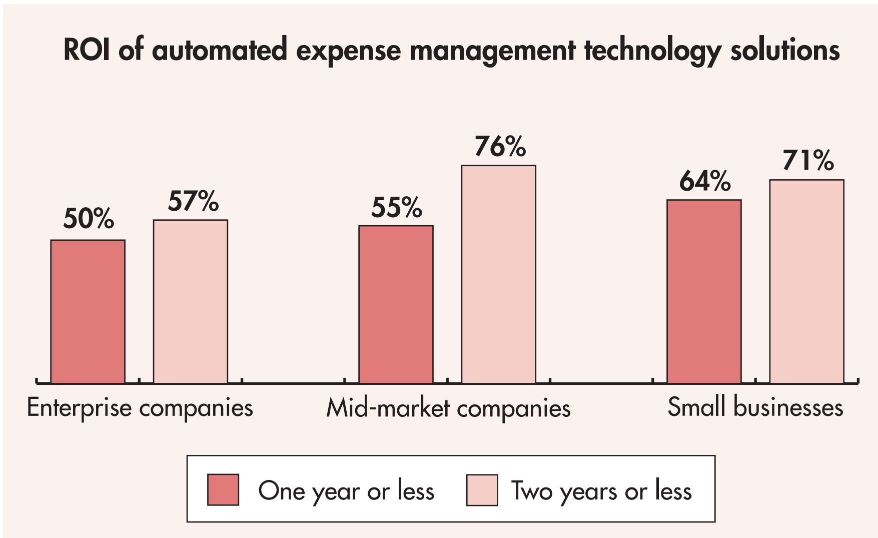
The top 5 areas of improvement

So what exactly are your peers experiencing in terms of ROI from a more automated expense reporting system?

The top five:

1. improved efficiency/expense reporting process (63%)
2. lower processing costs (less paper, postage, storage, etc.) (35%)
3. mobile accessibility (31%)
4. elimination of payments for duplicate expenses (30%), and
5. reduction in overhead/staffing requirements (26%).

THE PAYOFF'S THERE FOR THE TAKING



Source: *Certify's 2019 Travel and Expense Management Trends Report*

It's tough to figure out how much you're saving if you don't know what you're spending in the first place! Nearly half (46%) of companies say they don't track the cost of processing a single expense report.

Sharpen your judgment... THE DECISION

(please see case on Page 2)

No, a judge did dismiss part of the employee's case, but also said part of her case had merit and could move forward.

The employee claimed she was terminated because she'd complained about having to work unpaid overtime to make up for being overpaid.

But under state law, her employer can ask her to work unpaid overtime, said the judge. Since her employment contract didn't specifically ban unpaid overtime, the company was within its rights to make the request.

However, when it came to docking her paycheck without permission, that portion of her case could go forward. That's because her employer didn't make an agreement with her to dock her pay, so the employee may have a right to recoup the wages she didn't receive in her paycheck.

Analysis: The trouble with unpaid OT

Asking employees to work unpaid overtime hours to make up for overpayments can be a dangerous practice for employers. While some states may permit this arrangement in limited circumstances, it's illegal in many cases.

The Fair Labor Standards Act doesn't ever allow for this situation with nonexempt employees. Any hours worked over 40 in a workweek must be paid overtime. If an overpayment occurs, alternative arrangements (such as authorized wage deductions or retroactive pay adjustments) should be made.

Cite: Williams v. Keystone Peer Review Organization Inc., *No. 17-1145-MMM-JEH, U.S. D.C., C.D. Illinois, Peoria Division, 3/13/19. Dramatized for effect.*

Experts give their solutions to difficult workplace problems

Finance professionals like you face new questions every day on how to deal with everything from accounting and tax regulations to management and employment law issues. In this section, experts answer those real-life questions.

Do telecommuters count towards FMLA eligibility?

Q: We have telecommuting workers who live more than 75 miles from our office. They don't count toward the 50-employee FMLA eligibility threshold, right?

A: Be careful, warns employment law attorney Sarah M. DeFranco (*sarah.defranco@akerman.com)* of the firm Akerman LLP.

The FMLA covers employers that have at least 50 employees within 75 miles of a worksite.

But regs state an employee's worksite will ordinarily be the site the employee reports to or, if none, from which the employee's work is assigned.

If these apply to your worksite, telecommuters likely apply to your FMLA calculations.

Tracking T&E compliance

Q: We've been finding problems in employees' expense reporting lately. How can we keep a closer eye on spending to spot abuse?

A: It's a good idea to audit T&E as part of your annual audit process, says Jen Terry at business consultants Wolters Kluwer, but you can spot issues early by keeping an eye on some common problem areas.

Out-of-pocket expenses for things like cash tips or parking may not require receipts due to the dollar threshold outlined in the policy. Look for instances where employees have more claims than usual.

If your company policy contains thresholds where receipts or special approvals are required, employees may split a transaction into two or more to bypass the control. To identify potential splits, look for transactions where merchant, claimant and date are the same. Keep an eye on duplicate submissions by tracking amounts and dates that match while the payment type is different. For example, one claim submitted on the corporate card and the other claim submitted as out-of-pocket.

Bonuses and OT

Q: Do we have to factor a worker's performance bonus into how much overtime we owe her?

A: The FLSA says non-discretionary bonuses (those based on meeting production, sales or other performance standards) must be factored into the regular rate of pay, explains employment law attorney Bennett Epstein (*BEpstein@foley.com)* of Foley & Lardner LLP.

If the employer can determine precise weeks the employee earned the bonus, it must retroactively attribute the bonus to those weeks. If the employer can't, then it must be allocated across the entire bonus period.

Either way, the employer must pay additional overtime based on the bonus.

If you have a question you'd like our experts to answer, email it to Jennifer Azara at jazara@cfodailynews.com

COMMUNICATION KEYS

Workplace bullying: The 'eggshell skull rule' applies

One of your staffers comes to you and says another team member is picking on her. You know another person would let it roll off her back.

Doesn't matter. By the "eggshell skull rule" damages won't be any less because another person wouldn't be as harmed by the same behavior. Your firm would still be responsible.

Info: *hrdive.com/news/9-things-hr-needs-to-know-to-curb-bullying-at-work/563639*

The best way to format bullets in your emails

Bullet points can be a great way to make your emails more readable. Did you know there's a preferred format to get even more mileage from them?

- Bold, italicize or underline the first word or two of each bullet to emphasize a key point.
- Keep them a consistent structure (all action steps, questions, etc.).
- Avoid "nested" or multi-level bullets, which don't always display well in an email.

Info: *emailoverloadsolutions.com/blog/email-bullet-points*

And the most annoying co-worker habit is ...

Keep an ear out for any team member who may be announcing each and every thought they have – especially the complaints.

That's the most annoying co-worker habit, says a recent study by Olivet Nazarene University. You'll want to nip that one in the bud ASAP.

Info: *cnbc.com/2019/03/01/4-signs-youre-the-annoying-person-in-the-office-and-what-to-do-about-it.html*

Recent developments that can help your business stay ahead

Update: Feds to continue collecting EEO-1 data

Well, the Sept. 30 deadline has come and gone, but the feds are going to keep on accepting pay data from employers.

Despite the recent EEOC announcement it would eliminate Component 2, the feds vowed they won't stop until they have enough data to be usable (by law that's 72%).

How long will that take? That's anyone's guess. As of Sept. 6, only 13% of eligible employers had filed.

So even if you missed the original deadline, you should still upload your data.

Info: *The update was posted on Sept. 27 on the EEOC's homepage, eeoc.gov*

Sales tax rate changes surge … and here's why

Make sure your A/P and A/R staffers are keeping their eyes on sales and use tax rate changes. Because there are more of them than ever.

In the first half of this year alone, there were 335 standard sales tax rate changes – up 5% over the same period in 2018, says Vertex Inc.

What's behind the uptick? Two primary reasons:

- new district taxes in CA, and
- new taxing counties in seven other states.

You can expect this trend to go on.

Info: *vertexinc.com/company/news/new-sales-tax-report-shows-increase-rate-changes-first-six-months-2019*

Form I-9 expired! What should you do now?

Your company puts someone new on the payroll … except some of your key new hire paperwork expired this summer.

The current Form I-9 became invalid August 31, but the feds have announced you should keep on leaning on the old version for now.

A replacement form is in the works, promises the U.S. Citizenship and Immigration Services.

We'll update you as soon as the new version gets released.

Info: *uscis.gov/i-9-central/whats-new/whats-new*

New benchmark on firms and remote work

If you have yet to allow finance team members to work from home at least now and then, you might want to give it some serious consideration.

A full 43% of U.S. businesses anticipate allowing more remote work in the next year. So finds a recent survey by Condeco Software.

Little surprise, retention is the top factor behind the more flexible arrangements.

Info: *For the full report, go to condecosoftware.com/resources-hub*

Lighter side: In sickness, health or credit card debt?

Some people say they're "married to their work." But as CFO you won't want that from any of your people once you get a glimpse of TD Bank's most recent Love and Money Survey:

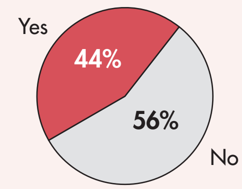
- 27% of Millennials are currently keeping a financial secret from their partner
- 48% of folks are hiding credit card debt from their spouse, while
- 43% of Baby Boomers have a secret bank account.

Let them save the financial dishonesty for their real spouses!

MEASURE UP

Paying While They're at the Polls

Did you offer your workers paid time off to vote in the 2018 elections?



Source: *A 2018 Pew Research Center survey*

Seeing as 20 states mandate paid time off to vote, this percentage isn't that surprising. This election might not be as big as next year's presidential contest, but it's just as critical supervisors follow what your state requires.

FROM OUR SUBSCRIBERS

Over 90% of our readers say that **CFO & Controller Alert,** ***with its quick-read format, is more valuable than any other publication they read.***

"*CFO & Controller Alert* gives me enough information to become aware of the topic but doesn't drown me in long articles."

Kathy Gianquitto
CFO
Hercules Fence

"*What's Working for Other CFOs and Controllers* is most helpful."

Ann Massey
CFO
Cover-All Technologies

The Purpose of *CFO & Controller Alert*

CFO & Controller Alert is a fast-read resource to help busy financial executives boost cash flow, control expenses, manage their resources effectively and stay in compliance with ever-changing regulations.

Each issue presents real-world examples of what worked and what didn't for CFOs and Controllers in a wide variety of industries – all in a concise format that saves you time.

Depend on this publication for the winning ideas you can put to work today to help your company manage growth.