

Case Study

- a. Based on the financial information provided on the next page, what is Leggett & Platt, Inc.'s gross amount of receivables at the end of 2016 and 2015?

Part 1a

	31-Dec- 16	31-Dec- 15
Trade receivables	450.8	448.7
Other receivables	35.8	71.5
Net allowance	7.3	9.3
Gross receivable	493.9	529.5

Part 1b

- b. Compute the common-size amount for gross accounts receivable, for both years (to common-size a balance sheet item, it is expressed as a percentage of total assets). Interpret the year-over-year change in this ratio.

Gross receivable	493.9	529.5	
Total assets	2984.1	2963.7	
Change	16.55%	17.87%	-1.32%

There was a slight decrease in the ratio in the two years. This was established by and decrease of -1.32% and can be attributed to the increase in the total assets from 2963.7 in 2015 to 2984 in 2016.

Part 1c

- c. Compute the allowance for doubtful accounts to gross accounts receivable, for both years. Interpret the year-over-year change in this ratio.

	31-Dec- 16	31-Dec- 15
Allowance for doubtful debts	7.3	9.3
Gross receivables	493.9	529.5
	1.48%	1.76%

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Camilla Rothe



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An Introduction to Business and Management Rossana Guttilla, Christine Parkin Hughes, 2026-02-05 This new essential management textbook is a one stop shop for students undertaking a Business and Management degree equipping you with the knowledge skills and inspiration to build a career that has the potential to make a meaningful difference Key features include The development of key skills for a changing world including problem solving critical thinking and adaptability as well as academic skills A commitment to equality diversity and inclusivity by featuring diverse case studies international research and diverse perspectives throughout A strong reflective element encouraging you to consider how this new knowledge changes your perspectives and how it will inform your future managerial choices A Students like you change the world feature showing how business and management graduates are contributing to a more sustainable and just world The promotion of practices and behaviours aligned with the UN Sustainable Development Goals A focus on technology with a chapter on AI Technology and Digital Transformation This essential textbook can be used for a wide range of courses from introduction to management modules to across a whole business and management degree or degree apprenticeship The book is complemented by PowerPoint slides a Teaching Guide and a Testbank of Multiple Choice Questions for lecturers Rossana Guttilla is a Senior Lecturer in HRM and Induction and Transition coordinator for the business school at the University of Exeter Christine Parkin Hughes is an Associate Professor in OB and HRM and Director of Education and Student Experience for the Department of Management at the University of Exeter All royalties from the sale of this book are donated to the Student Hardship Fund at the University of Exeter

The Routledge Companion to Cost Management Falconer Mitchell, Hanne Nørreklit, Morten Jakobsen, 2013-08-22 Over the last two decades cost management has been an area of dynamic change and development This is evident in the extensive inventory of new high profile techniques that have emerged With cost management now firmly established as a distinct sub discipline within management accounting The Routledge Companion to Cost Management is a timely reference volume covering both practical developments and research in this area Topics covered include Cost control issues Cost analysis and decision making Cost management systems Environmental cost management With chapters from an international team of contributors this prestigious companion will prove an indispensable addition to any library with aspirations of keeping up to date with the world of accounting

The Societal Relevance of Management Accounting Sven Modell, 2017-10-02 This book explores the relevance of management accounting research and practice for a range of broader societal phenomena related to corporate governance and regulation the creation and maintenance of markets and their concomitant social and political implications It also explores the theoretical and methodological implications of pursuing a research agenda exploring such phenomena in greater detail Containing a number of theoretical methodological and empirical contributions by leading management accounting scholars The Societal Relevance of Management Accounting seeks to advance novel research approaches that go beyond the traditional intra

organisational focus that has long dominated management accounting research As such it seeks to enhance the relevance of management accounting research for a broader range of stakeholders and interest groups in and around individual organisations This book was originally published as a special issue of Accounting and Business Research **Management Accounting** Charles T. Horngren,2002 This text is appropriate for one or two term first and or second year courses in Managerial or Cost Accounting at both the college and university level The new edition of this best selling text continues to emphasize a decision making approach to prepare Canadian students to be managers of accounting information It shows how accountants prepare information that is useful to managers and demonstrates why managers in all types of organizations should have an understanding of the advantages and limitations of accounting A strategic management theme running through the text allows students to relate management accounting decisions to a company s key success factors

Managerial Accounting Karen Wilken Braun,Wendy M. Tietz,2013 **Financial & Managerial Accounting: The managerial chapters** Charles T. Horngren,Walter T. Harrison,M. Suzanne Oliver,2012 *Management Accounting: A Cases Approach* Jan Bergstrand,2012-06-21 With over 40 case studies Management Accounting A Cases Approach is an ideal companion for students who want to reinforce and deepen their understanding of management accounting theories by working on real accounting challenges The book aims to show what managers need when solving daily problems in management accounting in a real practical setting It is exceptionally well suited for Master s programs and Management training programs where participants need to see the usefulness of analysis Containing simple to advanced level cases they are ordered by subject matter such as Budgeting and planning Cost Accounting Internal transfer pricing Corporate capital investment decisions Management Accounting ,1995 ECRM2014-Proceedings of the 13th European Conference on Research Methodology for Business and Management Studies Dr Martin Rich,Dr Anne Brown,2014-06-16 **Business Intelligence** Rimvydas Skyrius,2021-03-08 This book examines the managerial dimensions of business intelligence BI systems It develops a set of guidelines for value creation by implementing business intelligence systems and technologies In particular the book looks at BI as a process driven by a mix of human and technological capabilities to serve complex information needs in building insights and providing aid in decision making After an introduction to the key concepts of BI and neighboring areas of information processing the book looks at the complexity and multidimensionality of BI It tackles both data integration and information integration issues Bodies of knowledge and other widely accepted collections of experience are presented and turned into lessons learned Following a straightforward introduction to the processes and technologies of BI the book embarks on BI maturity and agility the components drivers and inhibitors of BI culture and soft BI factors like attention sense and trust Eventually the book attempts to provide a holistic view on business intelligence possible structures and tradeoffs and embarks to provide an outlook on possible developments in BI and analytics **Essays in British Accounting Research** Michael Bromwich,Anthony G. Hopwood,1981 Enterprise Resource Planning and

Business Intelligence Systems for Information Quality Carlo Caserio, Sara Trucco, 2018-04-13 This book analyses the role of Enterprise Resource Planning ERP and Business Intelligence BI systems in improving information quality through an empirical analysis carried out in Italy The study begins with a detailed examination of ERP features that highlights the advantages and disadvantages of ERP adoption Critical success factors for ERP implementation and post implementation are then discussed along with the capabilities of ERP in driving the alignment between management accounting and financial accounting information The study goes on to illustrate the features of BI systems and to summarize companies needs for BI Critical success factors for BI implementation are then presented along with the BI maturity model and lifecycle The focus of the research entails a detailed empirical analysis in the Italian setting designed to investigate the role played by ERP and BI systems in reducing information overload underload and improving information quality by influencing the features of information flow The practical and theoretical implications of the study are discussed and future avenues of research are suggested This book will be of value for all those who have an interest in the capacities of ERP and BI systems to enhance business information quality

Managerial Accounting Ray Proctor, 2012 The objective of this book is to make you a better manager by enabling you to understand and apply managerial accounting techniques effectively The main topics are discussed in a logical order often accompanied by an illustration of how each technique is applied Answers to questions are given at the end of each chapter

Accountancy, 1991

Cases in Management Accounting Tom Groot, 2001-01-01

Why Quality is Important and How It Applies in Diverse Business and Social Environments, Volume I Paul

Hayes, 2020-12-24 These two volumes are about understanding why and application how with the aim of providing guidance and introduction to both Quality is the consistent achievement of the user s expectations of a product or service The achievement needs to be The right thing right first time every time in time Beginning with manufacturing and services it also includes professional personal and spiritual dimensions Variation does not sit happily with consistency and skill in handling risk and opportunity requires competence in the use of statistics probability and uncertainty and needs to complement the critically essential soft dimensions of quality and the overarching and underpinning primacy of personal relationships There are no clear boundaries to the applicability of quality and the related processes and procedures expressed in management systems and this is why it matters so much to show how it applies in diverse business and social environments Increasingly the acceptability of boundaries that are drawn depends on their effect on the user and the achievement of quality and the latest standards on quality management are explicit on this key point Quality is everyone s business and there is no single professional discipline that can properly express this Insights knowledge experience best practice tools and techniques need to be shared across all kinds of organizational and professional boundaries and there is no departmental boundary that can stand apart from the organization wide commitment to quality achievement

Management Accounting, Fourth Edition.

Instructor's Solutions Manual Charles T. Horngren, 2002

Routledge Handbook of Food Waste Christian

Reynolds, Tammara Soma, Charlotte Spring, Jordon Lazell, 2020-01-13 This comprehensive handbook represents a definitive state of the current art and science of food waste from multiple perspectives The issue of food waste has emerged in recent years as a major global problem Recent research has enabled greater understanding and measurement of loss and waste throughout food supply chains shedding light on contributing factors and practical solutions This book includes perspectives and disciplines ranging from agriculture food science industrial ecology history economics consumer behaviour geography theology planning sociology and environmental policy among others The Routledge Handbook of Food Waste addresses new and ongoing debates around systemic causes and solutions including behaviour change social innovation new technologies spirituality redistribution animal feed and activism The chapters describe and evaluate country case studies waste management treatment prevention and reduction approaches and compares research methodologies for better understanding food wastage This book is essential reading for the growing number of food waste scholars practitioners and policy makers interested in researching theorising debating and solving the multifaceted phenomenon of food waste

School of Business Administration Announcement University of Michigan. School of Business Administration, 1975

Cases in Management Accounting and Control Systems Brandt R. Allen, 2005 Written to create a collection of teaching cases that are interesting thought provoking and relevant to contemporary business situations and decisions this book advocates broadening and strengthening the management dimensions of management accounting and control courses doing so without sacrificing essential accounting content Challenging yet concise cases are presented in a manner that minimizes reader preparation requirements Topics and materials demonstrate how costs cost analysis and planning and performance measurement can be useful to managers in making operating and strategic decisions This edition includes cases intended to build a foundation of basic concepts like cost behaviors standard costing and relevant costs It also includes cases intended to address more comprehensive and complex issues such as activity based thinking balanced scorecards transfer pricing the use of ROI versus Residual Income to measure performance flexible budgeting and revenue and expense variance analysis For anyone in management accounting cost accounting strategic cost management and or management control systems professions

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