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THE BEST OF 1990-2000









劇の本を忘れた公演
特別参加

















1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The document outlines the various types of records that should be maintained, including receipts, invoices, and bank statements, and provides detailed instructions on how to collect, store, and retrieve these records. It also discusses the importance of regular audits and the role of internal controls in ensuring the accuracy of the records.

2. The second part of the document focuses on the importance of transparency and accountability in financial reporting. It highlights the need for clear and concise reporting that provides a comprehensive overview of the organization's financial performance. The document discusses the various components of financial reports, including the balance sheet, income statement, and cash flow statement, and provides guidance on how to prepare and present these reports. It also emphasizes the importance of disclosing all relevant information and of providing a clear explanation of any significant changes or trends in the data.

3. The third part of the document discusses the importance of risk management in financial reporting. It identifies the various risks that are associated with financial reporting, including the risk of misstatement, the risk of fraud, and the risk of non-compliance with applicable laws and regulations. The document provides a framework for identifying, assessing, and mitigating these risks, and discusses the role of internal controls and external audits in this process. It also emphasizes the importance of ongoing monitoring and review of the risk management process.

4. The fourth part of the document discusses the importance of communication and collaboration in financial reporting. It highlights the need for clear and effective communication between all stakeholders involved in the reporting process, including management, the board of directors, and external auditors. The document provides guidance on how to establish a culture of transparency and accountability, and on how to ensure that all stakeholders are kept informed of the organization's financial performance and the progress of the reporting process.

5. The fifth part of the document discusses the importance of technology in financial reporting. It highlights the various ways in which technology can be used to improve the accuracy and efficiency of the reporting process, including the use of automated data collection and processing, the use of data analytics to identify trends and anomalies, and the use of secure communication channels to share sensitive information. The document also discusses the importance of ensuring that any technology used in the reporting process is secure and compliant with applicable laws and regulations.

6. The sixth part of the document discusses the importance of training and education in financial reporting. It highlights the need for all employees involved in the reporting process to have a thorough understanding of the organization's financial reporting policies and procedures. The document provides guidance on how to develop and implement a training program that covers all aspects of the reporting process, from data collection and processing to report preparation and presentation. It also emphasizes the importance of ongoing education and professional development for all employees involved in the reporting process.

7. The seventh part of the document discusses the importance of external audits in financial reporting. It highlights the role of external auditors in providing an independent and objective assessment of the organization's financial reporting. The document provides guidance on how to select and engage an external auditor, and on how to prepare for and respond to an audit. It also discusses the importance of maintaining a good working relationship with the external auditor and of providing all necessary information and access to the organization's records.

8. The eighth part of the document discusses the importance of continuous improvement in financial reporting. It highlights the need for the organization to regularly review and evaluate its financial reporting process to identify areas for improvement and to implement changes as needed. The document provides a framework for conducting a continuous improvement process, including the identification of key performance indicators, the collection and analysis of data, and the implementation of corrective actions. It also emphasizes the importance of documenting all changes and improvements to the reporting process.

9. The ninth part of the document discusses the importance of compliance with applicable laws and regulations in financial reporting. It highlights the various laws and regulations that apply to financial reporting, including the Securities Exchange Act of 1934, the Securities Exchange Act of 1933, and the Sarbanes-Oxley Act of 2002. The document provides guidance on how to stay up-to-date on changes in the law and regulations, and on how to ensure that the organization's reporting process is fully compliant with all applicable requirements. It also emphasizes the importance of seeking legal advice when necessary to ensure compliance.

10. The tenth part of the document discusses the importance of the role of the board of directors in financial reporting. It highlights the board's responsibility for overseeing the organization's financial reporting process and for ensuring that the reports are accurate and complete. The document provides guidance on how to establish a strong board of directors, and on how to ensure that the board is fully informed of the organization's financial performance and the progress of the reporting process. It also emphasizes the importance of the board's role in approving the financial reports and in providing oversight of the reporting process.

11. The eleventh part of the document discusses the importance of the role of management in financial reporting. It highlights the management's responsibility for ensuring that the reporting process is accurate and complete, and for providing a clear and concise overview of the organization's financial performance. The document provides guidance on how to establish a strong management team, and on how to ensure that management is fully informed of the organization's financial performance and the progress of the reporting process. It also emphasizes the importance of management's role in approving the financial reports and in providing oversight of the reporting process.

12. The twelfth part of the document discusses the importance of the role of internal auditors in financial reporting. It highlights the role of internal auditors in providing an independent and objective assessment of the organization's internal controls and financial reporting process. The document provides guidance on how to select and engage an internal auditor, and on how to prepare for and respond to an internal audit. It also discusses the importance of maintaining a good working relationship with the internal auditor and of providing all necessary information and access to the organization's records.

13. The thirteenth part of the document discusses the importance of the role of external auditors in financial reporting. It highlights the role of external auditors in providing an independent and objective assessment of the organization's financial reporting. The document provides guidance on how to select and engage an external auditor, and on how to prepare for and respond to an external audit. It also discusses the importance of maintaining a good working relationship with the external auditor and of providing all necessary information and access to the organization's records.

14. The fourteenth part of the document discusses the importance of the role of the public in financial reporting. It highlights the public's right to know about the organization's financial performance and the progress of the reporting process. The document provides guidance on how to establish a strong public relations program, and on how to ensure that the organization's financial reporting is transparent and accessible to all stakeholders. It also emphasizes the importance of the public's role in holding the organization accountable for its financial reporting.