

Improving Forecasting by Understanding Cycles



About the eBook A good accountant does an excellent job in telling us in simple terms where we have been. A good manager takes that information and keeps us informed as to where we are. But the financial executive needs to take the information from the accountants and managers and use that to see where we are going and how to best cash in on, avoid or navigate around the obstacles ahead. Over the years, I have developed or been exposed to a variety of forecasting tools. I rely more heavily on ones that I have developed that address my particular concerns in a way that is simple and does not take a significant amount of time to update. As these forecasting techniques evolved, cycles became evident. Cycles that showed momentum, direction and change that help determine the course we are on, the next destination and destinations far beyond. I will share several techniques that I currently use to anticipate stock market movements to help readers understand the impact of cyclical forecasting and how it may affect treasury, sales forecasting or other anticipated future events. Most financial executives rely on a multitude of expert opinions to help provide vision for the future. In addition to such opinions, I have developed my own techniques that enable me to stay diligent, current and focused as I timely update my data. By studying and developing my own approach, I am constantly thinking about how actual results may be different from my anticipated results to determine if other factors may be coming into play

About the Author: Lowell Giffhorn, CFO, Brendan Technologies Imagenetix Lowell Giffhorn has served as the Chief Financial Officer since October 2005 and since December 2005, as a member of the Board of Directors of Brendan Technologies, Inc., a developer and marketer of computational analytical software products for the laboratory testing industry. Since July

2005, he also serves as the Chief Financial Officer of Imagenetix, Inc., a publicly held nutritional supplement company. He was the Chief Financial Officer from May 1997 to June 2005 and a member of the Board of Directors from August 1999 to April 2006 of Patriot Scientific Corporation, a publicly held microprocessor and intellectual property firm. From June 1992 to August 1996 and from September 1987 to June 1990 he was the CFO of Sym-Tek Systems, Inc. and Vice President of Finance for its successor, Sym-Tek Inc., a supplier of capital equipment to the semiconductor industry. Previous to 1987, he held various financial management positions in industries including defense contracting, international hotel chain, and public accounting. He obtained a M.B.A. degree from National University in 1975 and he obtained a B.S. in Accountancy from the University of Illinois in 1969. He has also been a director and chairman of the audit committee of DND Technologies, Inc., a publicly held company and has served on the boards of a variety of charitable and artistic organizations.

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