1. Record Nr. UNINA9910139189903321 Autore McMillan Edward J. <1949-> Titolo Not-for-profit budgeting and financial management [[electronic resource] /] / Edward J. McMillan Hoboken, N.J., : Wiley, c2010 Pubbl/distr/stampa 0-470-64240-8 **ISBN** 1-282-68838-3 9786612688386 1-118-38676-0 0-470-64238-6 Edizione [2nd ed.] Descrizione fisica 1 online resource (239 p.) Disciplina 658.15/4 Soggetti Nonprofit organizations - Finance Nonprofit organizations - Accounting Corporations - Finance Corporations - Accounting **Budget in business** Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Includes index. Nota di contenuto Not-for-Profit Budgeting and Financial Management, Fourth Edition; About the Author; Contents; Preface; Disclaimer; Chapter 1: Budgeting and Financial Operation; Chapter 2: Cash Accounting vs. Accrual Accounting: Chapter 3: Basic Accounting and Financial Operations: Chapter 4: Effective Use of Footnotes and Financial Ratio Calculations for the Statement of Financial Position; Chapter 5: Controllable and Uncontrollable Expenses; Chapter 6: Controllable, Semi-Controllable, and Fixed Expenses; Chapter 7: Noncash Expenses; Chapter 8: Effective Footnotes for the Statement of Activity Chapter 9: Natural and Functional Statements of Activity Chapter 10: Internal Financial Statements; Chapter 11: Converting Accrual-Method Financial Statements to Cash-Method Financial Statements; Chapter 12: Budgeting Philosophy; Chapter 13: Continuous Budgeting System

Overview; Chapter 14: The Executive and the Budget Process; Chapter 15: Executive Summary; Chapter 16: Comparative Financial Statements;

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Sommario/riassunto

With more and more nonprofit employees responsible for the creation and management of the annual budget, it's clear that budgets must be well designed and easy to implement in order to accommodate the trend toward decentralizing decision-making powers in nonprofit organizations. Continuous budgeting, as explained in Not-for-Profit Budgeting and Financial Management, Fourth Edition offers a system that is not only easy to use and monitor, but also ensures true fiscal accountability in the complex nonprofit arena.--Provided by publisher.