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Soggetti	Nonprofit organizations - Accounting Nonprofit organizations - Finance
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Nota di contenuto	The Simplified Guide to Not-for-Profit Accounting, Formation & Reporting; Contents; Preface; Chapter 1: Introduction; Definitions; Unique Characteristics and Types of NFPs; Chapter 2: NFP Organization Formation; How Does One Start an NFP?; Exemption Applications and Other Registrations; Who Regulates Not-for-Profits?; Chapter 3: NFP Organizational Structure; Typical Reporting and Responsibility Structure; Role of the Board of Directors and Committees; Role of Management and Staff; Role of Accounting Department; Chapter 4: Introduction to NFP Accounting and Reporting Basic Tenets/Principals of Internal Controls Systems NFP Accounting Rules and GAAP; Basic Tenets/Principles Underlying Accounting; Chapter 5: NFP Accounting System and Financial Statements; Automated Bookkeeping; Accounting Software; General Ledger and Chart of Accounts; Introduction to NFP Financial Statements; Statement of Financial Position; Statement of Activities; Statement of Cash Flows; Statement of Functional Expenses; Notes to Financial Statements; Chapter 6: Assets-Concepts and Data Flow; Computerized Data Flow: An Illustration; Assets-General; Cash and Receivables

Prepaid Expenses, Inventory, and Collections Investments; Property and Equipment, Depreciation, and Other Assets; Reconciliations; Chapter 7: Liabilities and Net Assets-Concepts and Data Flow; Accounts Payable and Accrued Expenses; Loans and Notes Payable; Deferred Revenue and Other Liabilities; Contingencies and Commitments; Net Assets; Chapter 8: Accounting for Support and Revenue; Contributions and Release of Restricted Funds; Contributed Goods, Facilities, and Services; Government Grants; Program Service Revenue and Membership Dues; Fund-Raising (Special) Events  
Investment and Other Income Chapter 9: Accounting for Personnel Costs and Other Expenses; Employee Classification; Payroll and Payroll-Tax Processing and Reporting; Accounting for Payroll and Related Expenses; Expense Allocations, Fund-Raising Activities, and Joint Costs; Rental Expenses Related to Operating Leases; Pension and Retirement Plans; Chapter 10: Investments, Pooling, and Split-Interest Agreements; Restricted Investments; Allocation of Pooled Funds and Donor Advised Funds; Split-Interest Agreements; Chapter 11: Subsidiaries and Interrelated Entities  
Accounting for Investments in For-Profit Entities Accounting for Interrelated NFP Entities; Chapter 12: Budget Development and Applications; Budget Preparation; Budget Format; Chapter 13: Special Types of NFP Organizations; Chapter 14: Regulatory Reporting (990, 990-T, and 990-PF); Regulatory Reporting Requirements; Unrelated Business Income and Reporting (IRS Form 990-T); History of Federal Form 990 (Return of Organization Exempt from Income Tax); The New Form 990; 990 Sections (Part I- XI) and Schedules (A- R); Private Foundation Returns (IRS Form 990-PF)  
Chapter 15: Contribution/Grant Applications and Reporting

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Sommario/riassunto

A complete and easy to understand guide to the fundamentals of how not-for-profit organizations are formed and run, as well as their structure and the unique accounting and reporting issues they face. Providing you with a comprehensive understanding of how to maintain the ""books"" of a typical nonprofit entity and comply with numerous reporting requirements, The Simplified Guide to Not-for-Profit Accounting, Formation & Reporting equips you with everything you need to know to form a Not-For-Profit, setup an accounting system, record financial transactions and report to donors and reg

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