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Nota di contenuto	Financial and Accounting Guide for Not-for-Profit Organizations, Seventh Edition; About the Authors; Contributors; Preface; Contents; Chapter One: Responsibilities for Fiscal Management; Part One: Key Financial Concepts; Chapter Two: Accounting Distinctions between Not-for-Profit and Commercial Organizations; Chapter Three: Cash-versus Accrual-Basis Accounting; Chapter Four: Fund Accounting and Internal Financial Reporting; Chapter Five: Fixed Assets and Depreciation; Chapter Six: Investment Income, Gains and Losses, and Endowment Funds Chapter Seven: Affiliated Organizations, Pass-Through Transactions, and Mergers Chapter Eight: Contributions, Pledges, and Noncash Contributions; Chapter Nine: Accounting Issues Relating to Fundraising; Part Two: Financial Statement Presentation; Chapter Ten: Cash-Basis Financial Statements; Chapter Eleven: Accrual-Basis Financial Statements; Chapter Twelve: Multiclass Financial Statements; Part Three: Accounting and Reporting Guidelines; Chapter Thirteen: Voluntary Health and Welfare Organizations; Chapter Fourteen: Colleges and Universities Chapter Fifteen: The External Financial Statement Reporting Model for Public Colleges and Universities and Other Not-for-Profit Organizations

Reporting under the GASB Chapter Sixteen: Health Care Providers; Chapter Seventeen: Accounting Standards for Other Not-for-Profit Organizations; Chapter Eighteen: Special Accounting Issues for Specific Organizations; Chapter Nineteen: The Financial Accounting Standards Board and Future Trends in Not-for-Profit Accounting; Part Four: Controlling the Not-for-Profit Organization; Chapter Twenty: The Importance of Budgeting

Chapter Twenty-One: Avoiding Bankruptcy Chapter Twenty-Two: Small Organizations - Obtaining the Right Accountant; Chapter Twenty-Three: Small Organizations - Providing Internal Control; Chapter Twenty-Four: Effective Internal Accounting Control for Not-for-Profit Organizations; Chapter Twenty-Five: Independent Audits; Chapter Twenty-Six: Investments; Part Five: Principal Federal Tax and Compliance Requirements; Chapter Twenty-Seven: E-Business for Not-for-Profit Organizations: How Can Not-for-Profits Manage the Risks to Maximize E-Business Opportunities?

Chapter Twenty-Eight: Principal Tax Requirements Chapter Twenty-Nine: Audits of Federally Funded Programs; Part Six: Setting Up and Keeping the Books; Chapter Thirty: Cash-Basis Bookkeeping; Chapter Thirty-One: Simplified Accrual-Basis Bookkeeping; Chapter Thirty-Two: Full Accrual-Basis Bookkeeping; Chapter Thirty-Three: Fund Accounting Bookkeeping; Chapter Thirty-Four: Automating the Accounting Records; Appendix A: Accounting and Disclosure Guide for Not-for-Profit Organizations; Appendix B: Code of Conduct; Appendix C: Basic Template for an Audit Committee Charter; Index

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#### Sommario/riassunto

This Seventh Edition is filled with authoritative advice on the financial reporting, accounting, and control situations unique to not-for-profit organizations. It contains discussions of the accounting and reporting guidelines for different types of organizations, complete guidance on tax and compliance reporting requirements, illustrated explanations of various types of acceptable financial statements, and much more!

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