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Soggetti	Nonprofit organizations - Finance Nonprofit organizations - Accounting Corporations - Finance Corporations - Accounting Budget in business
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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; Chapter 17: Expense Reduction Plans; Chapter 18: The Monthly Budget Process; Chapter 19: The Cash Flow Budget; Chapter 20: Getting the Budget Approved  
Chapter 21: Suggested Format of Budget Documents for an Approving Body Chapter 22: The Role of the Budget Coordinator; Chapter 23: Accounting and Budgeting for Fringe Benefits; Chapter 24: The Capital Budget and Depreciation; Chapter 25: Inventory Purchases and Calculation of Cost of Goods Sold; Chapter 26: Accounting and Budgeting for Dues; Chapter 27: Capital Assets: Lease-or-Buy Decisions; Chapter 28: The Long-Range Plan; Chapter 29: Financial Ratios; Chapter 30: Zero-Based Budgeting; Chapter 31: Putting It All Together; Glossary; Index

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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.

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