

1. Record Nr.	UNINA9910829862103321
Autore	Galasso Melissa F.
Titolo	Accounting and reporting for not-for-profit organizations // by Melisa F. Galasso
Pubbl/distr/stampa	Durham, N.C., : Association of International Certified Professional Accountants, c2020 Durham, N.C. : , : Association of International Certified Professional Accountants, , 2020
ISBN	1-119-74474-1 1-119-74475-X 1-119-74476-8
Descrizione fisica	1 online resource (152 pages)
Classificazione	335.89 657.98 336.9
Disciplina	657.98
Soggetti	Nonprofit organizations -- Accounting Nonprofit organizations -- Auditing
Lingua di pubblicazione	Non definito
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	"AICPA&CIMA" "Wiley"--Cover "Revised: March 2020"--T.p. verso Includes index
Nota di contenuto	The big picture -- Statement of activities -- Statement of financial position and statement of cash flows -- Note disclosures -- Contribution concepts -- Contribution versus exchange transactions -- Contributed services, facilities, and gifts in-kind -- Collections -- Functional expenses and allocations of costs -- Endowments -- Operating versus non-operating -- Split-interest agreements and beneficial trusts -- Relationships with other entities -- Agency transactions -- Programmatic Investments -- Common financial statement mistakes -- Glossary -- Index -- Solutions -- Case study solutions.
Sommario/riassunto	This title provides the tools necessary to go beyond the theory and create value-added services for accountants' clients. In the not-for-

profit arena. This book allows readers to examine, evaluate, and perform case studies, which will enhance their working knowledge of fundamental not-for-profit accounting and reporting, presentation requirements, note disclosures unique to not-for-profits, and options allowed under generally accepted accounting principles. Key topics include: Financial statement presentation, including FASB's financial reporting standard Statement of activities Statement of financial position and statement of cash flow Note disclosures Contribution concepts Functional expense and allocation of costs Endowments Operating versus non-operating Split interest agreements and beneficial trusts Agency transactions Programmatic investments Common financial statement mistakes.

---