

1. Record Nr.	UNINA9910812824903321
Autore	Blazek Jody
Titolo	Tax planning and compliance for tax-exempt organizations, fifth edition, rules, checklist, procedure : 2019 cumulative supplement / / Jody Blazek
Pubbl/distr/stampa	Hoboken, New Jersey : , : Wiley, , 2019
ISBN	1-119-53821-1 1-119-53822-X
Edizione	[5th edition]
Descrizione fisica	1 online resource (271 pages)
Disciplina	343.04
Soggetti	Tax planning
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Sommario/riassunto	An essential, timesaving guide for accountants, lawyers, nonprofit executives and directors, consultants, and volunteers This book is an indispensable guide to navigating the complex maze of nonprofit tax rules and regulations. A clear and fully cited description of the requirements for the various categories of tax-exempt entities from public charities, private foundations, civic associations, business leagues, and social clubs to title-holding companies and governmental entities can be found. Practical guidance on potential for income tax on revenue-producing enterprises along with explanations of many exceptions to taxability is provided. Issues raised by Internet activity, advertising, publishing, providing services, and much more are explained. This useful guide covers the many significant issues facing nonprofit organizations, including compensation and possible private inurement, affiliation, separations and mergers, donor disclosures, lobbying and electioneering, and employment taxes. Offers a supplemental, annual update to keep subscribers current on relevant changes in IRS forms, requirements, and related tax procedures Includes easy-to-use checklists highlighting such critical concerns as tax-exempt eligibility, reporting to the IRS, and comprehensive tax compliance issues Features a variety of sample documents for private

foundations, including penalty abatement requests and sharing space agreements Provides helpful practice aids, such as a comparison of the differences between public and private charities, charts reflecting lobbying limits for different types of entities, and listings of rulings and cases that illustrate permissible activity for each type of organizations compared to impermissible activity Filled with practical tips and suggestions for handling such critical situations as preparing for and surviving an IRS examination, Tax Planning and Compliance for Tax-Exempt Organizations, Fifth Edition provides guidance for the significant issues facing nonprofit organizations.

2. Record Nr.	UNINA9910830013603321
Autore	Nigrini Mark J (Mark John)
Titolo	Forensic analytics : methods and techniques for forensic accounting investigations / / Mark J. Nigrini
Pubbl/distr/stampa	Hoboken, N.J., : Wiley, 2011
ISBN	1-283-17637-8 9786613176370 1-118-38679-5 1-118-08763-1 1-118-08768-2
Edizione	[1st edition]
Descrizione fisica	1 online resource (481 p.)
Collana	Wiley corporate F & A
Classificazione	BUS003000
Disciplina	363.25/963 363.25963
Soggetti	Forensic accounting Fraud Misleading financial statements
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	FORENSIC ANALYTICS: Methods and Techniques for Forensic Accounting Investigations; Contents; Preface; About the Author; 1 Using Access in Forensic Investigations; 2 Using Excel in Forensic Investigations; 3 Using PowerPoint in Forensic Presentations; 4 High-

Level Data Overview Tests; 5 Benford's Law: The Basics; 6 Benford's Law: Assessing Conformity; 7 Benford's Law: The Second-Order and Summation Tests; 8 Benford's Law: The Number Duplication and Last-Two Digits Tests; 9 Testing the Internal Diagnostics of Current Period and Prior Period Data
10 Identifying Fraud Using the Largest Subsets and Largest Growth Tests
11 Identifying Anomalies Using the Relative Size Factor Test; 12 Identifying Fraud Using Abnormal Duplications within Subsets; 13 Identifying Fraud Using Correlation; 14 Identifying Fraud Using Time-Series Analysis; 15 Fraud Risk Assessments of Forensic Units; 16 Examples of Risk Scoring with Access Queries; 17 The Detection of Financial Statement Fraud; 18 Using Analytics on Purchasing Card Transactions; References; Index

Sommario/riassunto

"The book will review and discuss (with Access and Excel examples) the methods and techniques that investigators can use to uncover anomalies in corporate and public sector data. These anomalies would include errors, biases, duplicates, number rounding, and omissions. The focus will be the detection of fraud, intentional errors, and unintentional errors using data analytics. Despite the quantitative and computing bias, the book will still be interesting to read with interesting vignettes and illustrations. Most chapters will be understandable by accountants and auditors that usually are lacking in the rigors of mathematics and statistics. The data interrogation methods are based on (a) known statistical techniques, and (b) the author's own published research in the field"--
