

1. Record Nr.	UNINA9910830715303321
Autore	Larkin Richard F.
Titolo	Wiley not-for-profit GAAP 2014 : interpretation and application of generally accepted accounting principles for not-for-profit organizations / / Richard F. Larkin, Marie DiTommaso
Pubbl/distr/stampa	Hoboken, New Jersey : , : John Wiley & Sons, , 2014 ©2014
ISBN	1-118-88927-4 1-118-88933-9
Edizione	[11th ed.]
Descrizione fisica	1 online resource (601 p.)
Disciplina	657.98021873
Soggetti	Accounting - Standards - United States Nonprofit organizations - United States - Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	Cover; Title Page; Copyright; Contents; Part 1 Overview of Not-for-Profit Organizations; Chapter 1 Overview of Not-for-Profit Organizations; Perspective and Issues; Chapter 2 Cash versus Accrual Basis Accounting; Perspective and Issues; Concepts, Rules, and Examples; Legal Requirements; Conclusion; Part 2 Basic Financial Statements; Chapter 3 Statement of Financial Position; Perspective and Issues; Concepts, Rules, and Examples; Disclosure Requirements; Chapter 4 Statement of Activities; Perspective and Issues; Concepts, Rules, and Examples; Financial Statement Presentation Disclosure RequirementsChapter 5 Statement of Cash Flows; Perspective and Issues; Concepts, Rules, and Examples; Disclosure Requirements; Chapter 6 Other Financial Statement Issues; Comparative Financial Information; Perspective and Issues; Concepts, Rules, and Examples; Disclosure Requirements; Presenting Fund and net Asset Information; Interim Reporting; Perspective and Issues; Concepts, Rules, and Examples; Disclosure Requirements; Subsequent Events; Public Entities; Part 3 Specific Not-for-Profit Accounting Topics; Chapter 7 Fund Accounting; Perspective and Issues Concepts, Rules, and ExamplesConclusion; Chapter 8 Net Assets; Perspective and Issues; Concepts, Rules, and Examples; Disclosure

Requirements; Chapter 9 Contributions, Pledges, and Noncash Contributions; Perspective and Issues; Concepts, Rules, and Examples; Appendix A Checklist; Appendix B Checklist; Appendix C Checklist; Appendix D Checklist; Appendix E Checklist; Appendix F Checklist; Appendix G Checklist; Disclosure Requirements; Chapter 10 Investments; Perspective and Issues; Concepts, Rules, and Examples; Disclosure Requirements; Chapter 11 Affiliated Organizations Perspective and Issues Concepts, Rules, and Examples; Reporting of Related Entities; Concepts, Rules, and Examples; Appendix A Checklist; Chapter 12 Split-Interest Agreements; Perspective and Issues; Concepts, Rules, and Examples; Disclosure Requirements; Chapter 13 Fundraising and Joint Costs; Perspective and Issues; Concepts, Rules, and Examples; Disclosure Requirements; Appendix A Checklist; Chapter 14 Functional Reporting; Perspective and Issues; Concepts, Rules, and Examples; Disclosure Requirements; Chapter 15 Collections; Perspective and Issues; Concepts, Rules, and Examples Disclosure RequirementsPart 4 Other Accounting-Related Not-for-Profit Topics; Chapter 16 Accounting for Specific Types of Not-for-Profits; Perspective and Issues; Associations and Professional Societies; Churches; Clubs; Libraries; Museums; Performing Arts Organizations; Private Foundations; Religious Organizations Other than Churches; Research and Scientific Organizations; Private Elementary and Secondary Schools; Public Broadcasting Stations; Chapter 17 Importance of Budgets to a Not-for-Profit; Perspective and Issues; Functions of the Budget; Steps for Preparation Monthly and Quarterly Budgets

Sommario/riassunto

The most practical, authoritative guide to not-for-profit GAAP Wiley Not-for-Profit GAAP 2014 is a comprehensive, easy-to-use guide to the accounting and financial reporting principles used by not-for-profit organizations. Written with the needs of the financial statement preparer, user, and attestor in mind, this guide provides a complete review of the authoritative accounting literature that impacts all types of not-for-profit organizations. At the same time, Wiley Not-for-Profit GAAP 2014 features many examples and illustrations that will assist professionals in apply
