《非赢利组织的财政和会计 FINANCIAL AND ACCOUNTING》

书籍信息

版次:1 页数:770 字数:

印刷时间:2007年04月01日

开本:

纸 张:胶版纸 包 装:精装 是否套装:否

国际标准书号ISBN: 0471724459

内容简介

The 2007 Cumulative supplement provides the following updates:

Updated Appendix D, Summary of Emerging Issues for Not-for-Profit Organizations, which highlights accounting, financial reporting, tax and regulatory compliance issues including their potential impact.

SAS 112 (which replaces SAS 60) is addressed in Chapter 24 as well as a new Appendix E.

Chapter 26 on Investments has been expanded to address the most recent Alternative

Investments Practice Aid issued by the Alternative Investments Task Force established by the Audit Issues Task Force of the Auditing Standards Board.

Chapter 29 on Taxes has been substantially revised to reflect new legislation in 2006.

目录

Chapter 1 Responsibilities for Fiscal Management

PART ONE: KEY FINANCIAL CONCEPTS

Chapter 2 Accounting Distinctions Between Not-for-Profit and Commercial Organizations

Chapter 3 Cash-versus Accrual-Basis Accounting

Chapter 4 Fund Accounting and Internal Financial Reporting.

Chapter 5 Fixed Assets and Depreciation

Chapter 6 Investment Income, Gains and Losses, and Endowment Funds

Chapter 7 Affiliated Organizations, "Pass-Through" Transactions, and Mergers

Chapter 8 Contributions, Pledges, and Non-cash Contributions

Chapter 9 Accounting Issues Relating to Fundraising

PART TWO: FINANCIAL STSTEMENT PRESENTATION

Chapter 10 Cash-Basis Financial Statements

Chapter 11 Accrual-Basis Financial Statements

Chapter 12 Multiclass Financial Statements

PART THREE: ACCOUNTING AND REPORTING GUIDELINES

Chapter 13 Voluntary Health and Welfare Organizations

Chapter 14 Colleges and Universities

Chapter 15 The External Financial Statement Reporting Model for Public Colleges and Universities nd Other Not-for-Profit Organizations Reporting Under GASB

Chapter 16 Health Care Providers

Chapter 17 Accounting Standards or Other Not-for-Profit Organizations

Chapter 18 Special Accounting Issues for Specific Organizations

Chapter 19 The Financial Accounting Standards Board and Future Trends in Not-for-Profit Accounting

PART FOUR: CONTROLLING THE NOT-FOR-PROFIT ORGANIZATIONS

Chapter 20 The Importance of Budgeting

Chapter 21 Avoiding Bankruptcy

Chapter 22 Small Organizations—Obtaining the Right Accountant

Chapter 23 Small Organizations—Providing Internal Control

Chapter 24 Effective Internal Accounting Control for Not-for-Profit Organizations

Chapter 25 Independent Audits

Chapter 26 Investments

PART FIVE: PRINCIPAL FEDERAL TAX AND COMPLIANCE REQUIREMENTS

Chapter 27 E-Business for Not-for-Profit Organizations: How Can Not-for-Profits Manage the

Risks to Maximize E-Business Opportunities?

Chapter 28 Principal Tax Requirements

Chapter 29 Audits of Federally Funded Programs

PART SIX: SETTING UP AND KEEPING THE BOOKS

Chapter 30 Cash Basis Bookkeeping

Chapter 31 Simplified Accrual Basis Bookkeeping

Chapter 32 Full Accrual Basis Bookkeeping

Chapter 33 Fund Accounting Bookkeeping

Chapter 34 Automating the Accounting Records

Appendix A: Accounting and Disclosure Guide for Not-for-Profit Organizations

Appendix B: Code of Conduct

Appendix C: A Basic Template for an Audit Committee Charter

Index

版权信息

本站所提供下载的PDF图书仅提供预览和简介,请支持正版图书。 更多资源请访问www.tushupdf.com