



Wiley Not-for-Profit GAAP 2015: Interpretation and Application of Generally Accepted Accounting Principles (Wiley Regulatory Reporting)

By Richard F. Larkin, Marie DiTommaso, Warren Ruppel

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**Wiley Not-for-Profit GAAP 2015: Interpretation and Application of
Generally Accepted Accounting Principles (Wiley Regulatory Reporting)** By
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**Detailed, practical coverage of GAAP, tailored to not-for-profit
organizations**

Wiley Not-for-Profit GAAP 2015 is a thorough examination of the authoritative standards for measurement, presentation, and disclosure as applied to not-for-profit organizations. Clear and concise, this user-friendly guide explains the fundamentals of GAAP in an easily-accessible format that includes flowcharts and diagrams to help facilitate the reader's understanding of the material presented, including a financial statement disclosure checklist to confirm GAAP adherence. Designed specifically for accountants in public practice and industry, this guide covers all relevant FASB and AICPA guidelines, to provide a complete reference tool for auditors who need a comprehensive understanding of GAAP for not-for-profit organizations.

Due to these organizations' unique characteristics, not-for-profit accountants must adhere to specific Generally Accepted Accounting Principles. These requirements are complex and ever evolving, but *Wiley Not-for-Profit GAAP 2015* brings them together in a single volume that contains the most up-to-the-minute information available.

- Refine basic financial statements, including Financial Position, Activities, and Cash Flow
- Tackle not-for-profit-specific issues like fundraising, noncash contributions, affiliations, and pledges
- Tailor accounting methods to the specific type of organization, with budgeting, tax reporting, and regulatory advice
- Discover how general accounting topics like assets, mergers, and liabilities are applied to not-for-profit organizations

Preparers and auditors of not-for-profit accounts must stay up-to-date on the

latest GAAP practices to best serve the organization, while complying with all disclosure, reporting, and regulatory requirements. *Wiley Not-for-Profit GAAP 2015* provides extensive coverage and practical advice on the latest GAAP, tailored to the not-for-profit organization's unique needs.

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Bibliography

- Sales Rank: #1048687 in Books
- Published on: 2014-12-31
- Original language: English
- Number of items: 1

- Dimensions: 9.25" h x 1.10" w x 7.35" l, .0 pounds
- Binding: Paperback
- 600 pages



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Editorial Review

From the Back Cover

The most practical, authoritative guide to Not-for-Profit GAAP

Wiley Not-for-Profit GAAP 2015 is a comprehensive, easy-to-use guide to the accounting and financial reporting principles used by not-for-profit organizations. It is written with the needs of the financial statement preparer, user, and attestor in mind, and 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 2015** features many examples and illustrations that will assist the reader in applying the principles to real-life situations. Key features include:

- Easy-to-use information that enables the reader to find what they need quickly
- Coverage of accounting principles specifically related to not-for-profit organizations, as well as accounting principles applicable to organizations of all kinds
- Coverage of accounting issues affecting different types of not-for-profit organizations
- A comprehensive disclosure checklist that helps financial statement preparers and attestors ensure that all disclosures required by GAAP have been considered
- Many examples and illustrations that make it easy to put accounting theory into practice

This 2015 edition includes new information covering:

- The definition of a public business entity
- Applicability of the FASB Private Company Accounting Framework to Not-for-Profits
- Service concession arrangements
- Revenue contracts with customers

Wiley Not-for-Profit GAAP 2015 is a thorough and reliable reference which is designed to be kept to hand on your desk, rather than on the shelf.

Users Review

From reader reviews:

Diana Saffold:

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