



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

Richard F. Larkin, Marie DiTommaso, Warren Ruppel

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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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