

## Financial and Accounting Guide for Not-For-Profit Organizations

Malvern J. Gross, Richard F. Larkin, John H. McCarthy



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Nonprofit organizations are subject to complex sets of regulations that reflect the diverse organizations that are covered under these rules: charitable organizations, social welfare organizations, memberships organizations, advocacy groups, and many more.

Nonprofit accounting is especially difficult in the areas of fund accounting, cash vs. accrual accounting, transfers and appropriations, treatment of fixed assets and contributions, pledges, and non-cash contributions.

This core volume (ISBN 0-471-38039-3) is supplemented annually.

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