### Books

**Title:** Introduction to Governmental and Not-for-Profit Accounting  
**Author:** Martin Ives ... [et al.]  
**Publisher:** Upper Saddle River, N.J. : Pearson Prentice Hall  
**Year of Pub.:** 2009  
**Edition:** 6th ed.  
**Call no.:** HF5681 .F84 R39 2009  
**ISBN.:** 9780132074285

- This basic-level text on governmental and not-for-profit financial accounting and reporting is easy to read, comprehensive, practical, and up-to-date. It is fully illustrated with materials drawn from actual governments, not-for-profit entities, hospitals, and universities. It has been updated to cover newly issued standards. The chapter on financial statement analysis takes readers beyond the preparation of financial statements and into the implications of the data contained in the statements.

- Chapters of the book include:
  - Governmental and not-for-profit accounting environment and characteristics
  - The governmental fund accounting cycle
  - Reporting principles and preparation of fund financial statements
  - Analysis of financial statements and financial condition
This publication provides illustrative financial statements and related disclosures for non-governmental not-for-profit entities (NFPs). The examples contained herein have been adapted from actual examples of audited financial statements of NFPs. This edition of the publication has been updated by the AICPA staff. Relevant guidance contained in official pronouncements issued through April 1, 2010, has been considered in the development of this edition of the book. This guidance includes the following Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC):
- FASB ASC 410, Asset retirement and environmental obligations
- FASB ASC 715, Compensation
- FASB ASC 740, Income taxes
- FASB ASC 815, Derivatives and hedging
- FASB ASC 820, Fair value measurements and disclosures
- FASB ASC 825, Financial instruments

Chapters of the book include:
- Statements of financial position, activities, cash flows and functional expenses
- Disclosures – general
- Disclosures related primarily to the statement of financial position and activities
- Financial statements prepared on a basis other than GAAP
- Information outside of the financial statements
**Title:** Not-for-Profit GAAP 2011 : Interpretation and Application of Generally Accepted Accounting Principles for Not-for-Profit Organizations

**Author:** Richard F. Larkin, Marie DiTommaso

**Publisher:** Hoboken, N.J. : John Wiley & Sons

**Year of Pub.:** 2011

**Call no.:** HF5686 .N56 L38 2011

**ISBN.:** 9780470554456

- *Not-for-Profit GAAP 2011* is a comprehensive, easy-to-use guide to the accounting and financial reporting principles used by not-for-profit organizations. The book is written with the needs of the financial statement preparer, user, and attester in mind. It provides a complete review of the authoritative accounting literature that impacts all types of not-for-profit organizations. At the same time, it features many examples and illustrations that will assist the reader in applying authoritative literature to real-life situations. This edition includes new information covering:
  - fair value measurements and disclosures
  - mergers and acquisitions
  - subsequent events
  - derivatives and hedging
  - revenue recognition

- Chapters of the book include:
  - Overview of not-for-profit organizations
  - Basic financial statements
  - Specific not-for-profit accounting topics
  - Other accounting-related not-for-profit topics
  - General accounting topics applied to not-for-profit organizations
E-books

Title: Not-For-Profit Budgeting And Financial Management
Author: Edward J. McMillan
Publisher: Hoboken, N.J. : John Wiley and Sons
Year of Pub.: 2010
ISBN.: 9780470642382 (ebk.)

Title: The Simplified Guide To Not-For-Profit Accounting, Formation & Reporting
Author: Laurence Scot
Publisher: Hoboken, N.J. : John Wiley & Sons
Year of Pub.: 2010
ISBN.: 9780470626443 (ebk.)

Title: Not-For-Profit Accounting, Tax & Reporting Requirements
Author: Edward J. McMillan
Publisher: Hoboken, N.J. : John Wiley & Sons
Year of Pub.: 2010
ISBN.: 9780470642351 (ebk.)
E-journals

**FASB's Not-For-Profit Committee Objects to Proposed Liquidity Disclosures**

**Planning for a Not-For-Profit Combination**
Acton, Daniel D; Mammano, Karyl; Fagan, Colleen. *The CPA Journal* 82. 5 (May 2012): 64-67

**Challenges and Opportunities with Non-Profits**

**12 Products That Can Help Your Non-Profit Clients**

**Web Disclosure and the Market for Charitable Contributions**

**Competition for Non-Audit Services Among Professional Services Firms: Determinants and Consequences of Tax Service Provider Choice in the Not-For-Profit Sector**
Neuman, Stevanie S; Omer, Thomas C; Thompson, Anne. *SSRN Working Paper Series*, Sep 2011

**FASB/GASB Recognition and Reporting Differences: A Non-Profit Sector perspective**

**Not-For-Profits Trek into For-Profit Accounting: Goodwill Impairments**

**The Impact of Regulation on the U.S. Non-Profit Sector: Initial Evidence from the Non-Profit Integrity Act of 2004**

**Valuing Goodwill Not-For-Profits Prepare for Annual Impairment Testing**
Heuer, Christian; Travers, Mary Ann K. *Healthcare Financial Management* 65. 2 (Feb 2011): 38-42

**From Go to Woe**