

# **Not-For-Profit Accounting: Reporting And Analysis**

## **Chapter 1:**

### **Not-For-Profit Organizations**

#### **Learning Objectives:**

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After completing this section, you should be able to:

1. Recognize the types of and components of financial statements mandated by GAAP for not-for-profit organizations.
2. Identify the difference between restricted and unrestricted assets for a NFPO and how these organizations should report contributions and other revenue sources.

## **Chapter 2:**

### **Colleges and Universities**

## **Learning Objectives:**

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After completing this section, you should be able to:

1. Identify reporting requirements of higher education.

# **Chapter 3:**

## **Healthcare Providers**

## **Learning Objectives:**

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After completing this section, you should be able to:

1. Recognize the financial statement reporting requirements for revenue for healthcare providers.

# **Chapter 4:**

## **Voluntary Health and Welfare Organizations**

## **Learning Objectives:**

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After completing this section, you should be able to:

1. Identify the auditing of and reporting requirements on the financial statements of governmental voluntary health and welfare organizations (VHWOs).
2. Recognize the typical funds used to account for VHWO transactions.

3. Recognize the reporting on the financial statements of other not-for-profit organizations (ONFPOs).
4. Calculate depreciation financial reporting for ONFPOs.

# Chapter 5:

## Not-for-Profit Financial Analysis and Metrics; Avoiding Bankruptcy

### Learning Objectives:

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After completing this section, you should be able to:

Recognize different examples of trend analysis