



Bookkeeping Basics: What Every Nonprofit Bookkeeper Needs to Know

Debra L. Ruegg, Lisa M. Venkatrathnam

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Bookkeeping Basics No trained bookkeeper on staff? No problem. Many nonprofits don't have a trained bookkeeper on staff. This crucial function goes to whoever has the time and the willingness to do it. Lack of accounting training or background is not only frustrating for the individual, but also potentially risky for the nonprofit. Bookkeeping Basics will enable you to successfully meet the basic bookkeeping requirements of your organization. It gives you the knowledge and skills to track the financial activity of your nonprofit in a way that brings order out of chaos, safeguards the organization's assets, and provides useful information for making sound decisions. Clearly defines what you most need to know In plain language, the book explains concepts and processes you most need to know, including: single- versus double-entry bookkeeping; cash versus accrual basis accounting; posting financial transactions; keeping a "paper trail" of source documents; preparing a trial balance; creating financial statements; establishing internal controls; preparing for your annual audit; and closing out your fiscal year. Step-by-step instructions, clear definitions of terms, and detailed examples help you put concepts into actions. Reproducible forms include an accounts payable register, accounts receivable register, accounts receivable register, general ledger, financial summary form, grant tracking form, internal controls activity flow chart, and an audit preparation checklist. Bottom line: If you're the bookkeeper for your nonprofit—by choice or default—this book is for you!

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