kpmg financial statement presentation guide

KPMG Financial Statement Presentation Guide: Navigating the Essentials

kpmg financial statement presentation guide serves as a valuable resource for professionals aiming to prepare and present financial statements in compliance with established accounting frameworks. Whether you are an accountant, auditor, or financial analyst, understanding KPMG's approach can help ensure clarity, transparency, and accuracy in financial reporting. This guide delves into the key principles, best practices, and nuances involved in financial statement presentation, reflecting KPMG's insights and methodologies.

Understanding the Purpose of Financial Statement Presentation

Financial statements are more than just numbers on a page; they tell the story of a company's financial health and operational performance. The way these statements are presented directly affects how stakeholders interpret this information. KPMG emphasizes that effective financial statement presentation should facilitate comparability, reliability, and understandability.

Financial statements typically include the balance sheet, income statement, statement of cash flows, and statement of changes in equity. Each statement has a specific role, but the presentation must be cohesive to provide a comprehensive picture of the entity's financial position.

The Role of Presentation in Financial Reporting

Poorly presented financial statements can obscure vital information, leading to misinterpretations or loss of investor confidence. KPMG's presentation guide advocates for:

- Clear classification of assets and liabilities (current vs. non-current).
- Consistent terminology and formatting aligned with accounting standards such as IFRS or US GAAP.
- Adequate disclosures explaining significant accounting policies and estimates.

By following these principles, companies can create financial statements that serve as reliable tools for decision-making.

Key Components of the KPMG Financial Statement Presentation Guide

KPMG's guide covers several critical aspects of financial statement presentation, blending regulatory requirements with practical insights.

1. Structure and Format

KPMG advises a logical and standardized structure, ensuring that each section is easy to navigate. The typical order includes:

- Statement of Financial Position (Balance Sheet)
- Statement of Profit or Loss and Other Comprehensive Income
- Statement of Changes in Equity
- Statement of Cash Flows
- Notes to the Financial Statements

Each component should be clearly labeled and formatted according to prescribed guidelines, with headings and subheadings that enhance readability.

2. Classification and Aggregation

The guide stresses the importance of classifying items appropriately. For example, separating current from non-current assets and liabilities helps users assess liquidity and solvency. Aggregation should be done carefully to avoid hiding meaningful information. KPMG suggests providing disaggregated information in notes when aggregation is necessary.

3. Presentation of Income and Expenses

Income and expenses should be presented in a way that reflects the company's operational results transparently. KPMG recommends a clear distinction between operating and non-operating items, extraordinary gains or losses, and discontinued operations. Such clarity helps stakeholders understand what drives profitability.

Disclosures and Notes: Enhancing Transparency

The notes to financial statements are often where the real story unfolds. KPMG's financial statement presentation guide highlights that thorough, clear disclosures are vital for transparency.

Essential Disclosures to Include

- Accounting policies: Description of significant accounting principles and methods used.
- Risk management: Information about financial risks such as credit risk, liquidity risk, and market risk.
- Judgments and estimates: Areas where management's judgment affects reported amounts.
- Related party transactions: Details of dealings with affiliated entities.

Including these disclosures helps users grasp the underlying assumptions and potential uncertainties in the financial statements.

Best Practices for Note Presentation

KPMG encourages companies to organize notes logically, starting with a summary of significant accounting policies, followed by detailed disclosures related to specific line items. Using clear language and avoiding jargon enhances understandability.

Adapting to Regulatory Updates and Frameworks

Financial reporting standards evolve constantly, and KPMG’s financial statement presentation guide underscores the need for companies to stay current.

Aligning with IFRS and US GAAP

KPMG works extensively with IFRS and US GAAP standards. The guide advocates for:

- Monitoring amendments and new standards issued by standard-setting bodies.
- Understanding the implications of changes on presentation and disclosure.
- Training financial reporting teams to implement updates effectively.

Incorporating Sustainability and Integrated Reporting

With growing emphasis on environmental, social, and governance (ESG) factors, KPMG’s approach also considers integrating non-financial information into reporting frameworks. This includes ensuring consistency between financial statements and sustainability disclosures, which is increasingly important to investors.

Practical Tips from KPMG’s Financial Statement Presentation Guide

Beyond technical compliance, KPMG provides practical advice to enhance the quality of financial statements.

Use Clear and Concise Language

Avoiding overly technical terms and lengthy explanations makes financial statements accessible to a broader audience, including non-experts.

Consistency is Key

Maintain consistent presentation styles year over year to facilitate comparability. This includes consistent use of terminology, measurement bases, and layout.

Visual Enhancements

While financial statements are traditionally text-heavy, KPMG suggests tasteful use of tables, charts, and graphs in accompanying reports to highlight key figures and trends.

Leverage Technology

Utilizing financial reporting software and XBRL tagging can improve accuracy, streamline preparation, and enhance digital accessibility.

Why Following the KPMG Financial Statement Presentation Guide Matters

Adhering to KPMG’s guidelines not only ensures compliance but also builds trust with stakeholders. Transparent and well-presented financial statements can attract investors, satisfy regulators, and support strategic business decisions. Moreover, they reduce the risk of misstatements and audit adjustments.

In a world where financial data drives critical decisions, mastering the art and science of financial statement presentation is invaluable. The KPMG financial statement presentation guide stands out as a comprehensive tool that blends regulatory rigor with practical wisdom, helping organizations communicate their financial story with confidence and clarity.

Frequently Asked Questions

What is the purpose of the KPMG Financial Statement Presentation Guide?

The KPMG Financial Statement Presentation Guide provides comprehensive guidance on the presentation and disclosure of financial statements in accordance with applicable accounting standards, helping organizations ensure compliance and enhance the clarity and usefulness of their financial reports.

Which accounting standards does the KPMG Financial Statement Presentation Guide primarily reference?

The guide primarily references International Financial Reporting Standards (IFRS) and US Generally Accepted Accounting Principles (GAAP), offering detailed insights and examples for presenting financial statements under these frameworks.

How does the KPMG Financial Statement Presentation Guide assist with disclosure requirements?

The guide offers practical recommendations and illustrative examples to help entities identify and fulfill disclosure requirements, ensuring that financial statements provide sufficient, relevant, and transparent information to users.

Is the KPMG Financial Statement Presentation Guide updated regularly?

Yes, KPMG periodically updates the guide to reflect changes in accounting standards, regulatory requirements, and best practices, ensuring it remains a current and reliable resource for financial reporting professionals.

Can the KPMG Financial Statement Presentation Guide be used for both consolidated and separate financial statements?

Yes, the guide covers presentation and disclosure considerations applicable to both consolidated and separate financial statements, addressing specific requirements and common issues encountered in each context.

Does the KPMG Financial Statement Presentation Guide include sector-specific reporting guidance?

The guide generally focuses on broad presentation principles applicable across industries, but it may also include references to sector-specific disclosures where relevant, helping organizations tailor their financial statements appropriately.

Where can one access the KPMG Financial Statement Presentation Guide?

The guide is typically available through KPMG's official website, client portals, or upon request from KPMG representatives, and may require registration or a subscription depending on the region and client status.

Additional Resources

KPMG Financial Statement Presentation Guide: A Professional Overview

kpmg financial statement presentation guide serves as a critical resource for organizations aiming to align their financial disclosures with internationally recognized standards. As one of the Big Four accounting firms, KPMG offers thorough guidance that reflects best practices in financial reporting, ensuring transparency, accuracy, and regulatory compliance. This guide not only supports companies in preparing their financial statements but also aids auditors, investors, and stakeholders in interpreting financial data with confidence.

Navigating the complex landscape of financial statement presentation requires a deep understanding of accounting principles, regulatory frameworks such as IFRS and GAAP, and the strategic communication of financial information. KPMG’s approach integrates these elements, positioning the financial statement as a comprehensive tool for decision-making rather than a mere compliance exercise.

Understanding the Framework Behind KPMG’s Financial Statement Presentation Guide

At its core, the KPMG financial statement presentation guide emphasizes clarity, consistency, and comparability. These pillars are essential for ensuring that financial information accurately reflects an entity’s financial position and performance. KPMG aligns its guidance with the International Financial Reporting Standards (IFRS) and, where applicable, the US Generally Accepted Accounting Principles (GAAP), tailoring recommendations to meet the nuanced requirements of various jurisdictions.

Key Components of the Guide

The guide meticulously outlines the presentation of:

- **Statement of Financial Position:** KPMG advises a structured layout distinguishing between current and non-current assets and liabilities, which helps in evaluating liquidity and solvency.
- **Statement of Profit or Loss and Other Comprehensive Income:** The guide stresses the importance of segregating operating and non-operating income, and presenting comprehensive income to offer a holistic view of financial performance.
- **Statement of Changes in Equity:** Detailed disclosure of movements in equity components enhances transparency about ownership interests and retained earnings.
- **Statement of Cash Flows:** Emphasizing the direct and indirect methods, KPMG's guide promotes presenting cash flows by operating, investing, and financing activities to provide insights into cash generation and utilization.
- **Notes to the Financial Statements:** The guide underscores comprehensive notes, including accounting policies, risk disclosures, and contingent liabilities, which contextualize the numbers.

Comparative Insights: KPMG’s Guide vs. Other

Industry Standards

While the KPMG financial statement presentation guide closely mirrors IFRS and GAAP requirements, it distinguishes itself through practical illustrations and industry-specific examples. Unlike generic frameworks, KPMG's guidance often incorporates sectoral nuances—such as financial services, manufacturing, and technology—that influence presentation nuances.

For instance, in sectors with complex revenue recognition models, KPMG emphasizes clear breakdowns of revenue streams and related disclosures, facilitating better stakeholder understanding. Similarly, the guide offers tailored advice on presenting financial instruments, derivatives, and hedging activities, areas where misinterpretation can significantly impact perceived financial health.

The Role of Transparency and Disclosure Quality

A cornerstone of KPMG's philosophy is enhancing disclosure quality to reduce information asymmetry. The guide encourages entities to surpass minimum regulatory requirements by providing relevant, timely, and understandable information. This approach reflects an evolving trend in financial reporting, where mere compliance is insufficient without meaningful insight.

KPMG also highlights the use of technology and data visualization tools in financial statement presentation. Infographics, segmented reporting, and interactive disclosures are increasingly advocated to aid diverse users in digesting complex information efficiently.

Benefits and Challenges of Implementing the KPMG Financial Statement Presentation Guide

Adopting KPMG's guidelines can lead to numerous advantages, including improved stakeholder confidence, streamlined audit processes, and enhanced comparability with peers. The guide's structured methodology helps reduce risks of misstatements and supports compliance with emerging global regulatory trends.

However, organizations may face challenges, particularly smaller entities with limited resources. The comprehensive nature of the guide demands robust accounting systems and skilled personnel capable of interpreting and applying sophisticated accounting standards. Additionally, the evolving nature of financial regulations means continuous updates and training are necessary to maintain alignment.

Practical Steps for Effective Adoption

To mitigate these challenges, companies can undertake the following:

1. **Conduct a Gap Analysis:** Assess current financial statement formats against KPMG's recommendations to identify discrepancies.

2. **Invest in Training:** Equip finance teams with updated knowledge on IFRS, GAAP, and KPMG-specific guidance.
3. **Leverage Technology:** Utilize accounting software and reporting tools that facilitate compliance with presentation standards.
4. **Engage External Advisors:** Collaborate with auditors and consultants familiar with KPMG's framework to ensure accuracy and completeness.
5. **Implement a Phased Approach:** Gradually integrate changes to minimize disruption and allow adaptation.

Future Trends in Financial Statement Presentation and KPMG's Role

The financial reporting landscape is continuously evolving, influenced by globalization, digital innovation, and stakeholder demands for greater sustainability disclosures. KPMG's financial statement presentation guide reflects these dynamics by incorporating emerging areas such as environmental, social, and governance (ESG) reporting, integrated reporting frameworks, and enhanced risk disclosures.

Moreover, the rise of artificial intelligence and data analytics is reshaping how financial data is prepared and presented. KPMG actively invests in these technologies, offering clients tools that not only comply with standards but also provide predictive insights and scenario analysis.

This forward-looking stance ensures that entities using KPMG's guidance remain at the forefront of transparency and accountability, meeting the expectations of regulators, investors, and the broader market.

In sum, the KPMG financial statement presentation guide is more than a manual; it is a strategic asset that promotes excellence in financial reporting. Its detailed, practical, and adaptable framework equips organizations to communicate their financial realities clearly and effectively, thereby enhancing trust and supporting informed decision-making in a complex economic environment.

Kpmg Financial Statement Presentation Guide

kpmg financial statement presentation guide: Accountants' Handbook, Financial Accounting and General Topics D. R. Carmichael, Lynford Graham, 2012-06-05 This highly regarded reference is relied on by a considerable part of the accounting profession in their day-to-day work. This comprehensive resource is widely recognized and relied on as a single reference source that provides answers to all reasonable questions on accounting and financial reporting asked by accountants, auditors, bankers, lawyers, financial analysts, and other preparers and users of accounting information. The new edition reflects the new FASB Codification, and includes expanded coverage of fair value and guidance on developing fair value estimates, fraud risk and exposure, healthcare, and IFRS.

kpmg financial statement presentation guide: IFRS and XBRL Kurt Ramin, Cornelis Reiman, 2013-03-27 International Financial Reporting Standards are increasingly adopted worldwide, and it is critical to understand their place within the global business environment as well as the most up-to-date methods of applying them. In IFRS and XBRL Kurt Ramin and Cornelis Reiman, world authorities on IFRS, have condensed the overwhelming flood of available material to present a comprehensive guide to the key components of IFRS, helping to explain why they are a priority for private enterprises and governments alike. The book: provides valuable commentary on key components of IFRS which are crucial to local, national and international business decision making demonstrates the importance of disclosure checklists offers illustrative financial statements arising from IFRS looks at recent developments in IFRS, in particular how the standards should be reflected in the narrative report, and what implications they have for sustainability reporting explores how business reporting can be improved, for example through the addition of non-financial reporting examines the key issue of emerging technology in reporting under IFRS, especially the use of XBRL and the obvious push for a new paradigm whereby object definitions, tracking and valuation offer considerable benefits to the people who produce and rely upon business reports To complete the picture, the authors examines other standards, and cover important issues such as US GAAP convergence with IFRS, and the important of International Valuation Standards, IFRS and XBRL is the complete guide to the background, current state, and future of International Financial Reporting Standards.

kpmg financial statement presentation guide: *Accountants' Handbook, Special Industries and Special Topics* D. R. Carmichael, Lynford Graham, 2012-06-05 This highly regarded reference is relied on by a considerable part of the accounting profession in their day-to-day work. This handbook is the first place accountants, auditors, bankers, lawyers, financial analysts, and other preparers and users of accounting information look to find answers to questions on accounting and financial reporting. The new edition will be updated to reflect the new FASB Codification, as well as including expanded coverage of fair value and guidance on developing fair value estimates, fraud risk and exposure, healthcare, and IFRS.

kpmg financial statement presentation guide: *Managing the Transition to IFRS-Based Financial Reporting* Lisa Weaver, 2014-05-16 The one-stop guide to transitioning to IFRS financial reporting The International Financial Reporting Standards (IFRS) have already been adopted in Europe, and plans are in place to transition to IFRS reporting in the UK, India, Japan, and other major economies. The US is deliberating the nature of its convergence with IFRS and US entities will need to understand the implications of transition. This means all finance managers and financial controllers will be responsible, not only for understanding IFRS, but for making the transition and dealing with implications. Managing the Transition to IFRS-Based Financial Reporting is a one-stop resource for navigating this major change. Case studies and project management advice help move smoothly from GAAP to IFRS principles and requirements. Managing the Transition to IFRS-Based Financial Reporting is the only book on the market that focuses on both the accounting and non-accounting implications of IFRS transition. This complete approach will guide you from the history and conceptual basis of IFRS through each stage of the transition process, ensuring expert change management and fluid communication from start to finish. Takes a holistic approach, covering non-accounting implications like educating and communicating IFRS requirements Provides case studies to illustrate best practices for moving to the new international standards Provides a framework for planning and executing the entire IFRS transition project With nearly two decades of financial training experience, author Lisa Weaver is imminently qualified to deliver clear, concise, and understandable content. In addition, the reference material and other resources in Managing the Transition to IFRS-Based Financial Reporting will help you simplify the transition and take advantage of all the benefits IFRS reporting confers.

kpmg financial statement presentation guide: *The Economist Guide To Analysing Companies 6th edition* Bob Vause, 2014-10-30 In today's volatile, complex and fast-moving business world, it can be difficult to gauge how sound a company really is. An apparently strong balance sheet and impressive reported profits may be hiding all sorts of problems that could even spell bankruptcy. So how do you: - Know whether a company is well run and doing well? - Decide which ratios and benchmarks to use to assess performance? - Work out if a company has massaged its results? - Recognise the danger signs on the corporate horizon? - Compare companies operating in different sectors or countries? These and many other important questions are answered in a completely updated and revised sixth edition of this clear and comprehensive guide. It is aimed at anyone who wants to understand a company's annual report, judge a customer's creditworthiness, assess a company's investment potential, and much more.

kpmg financial statement presentation guide: An Executive's Guide for Moving from US GAAP to IFRS Peter Walton, 2009-09-01 An Executive's Guide for Moving from US GAAP to IFRS reviews different issues relating to the possibility that the Securities and Exchange Commission (SEC) may eventually mandate the use of International Financial Reporting Standards (IFRS) for use by listed companies and delegate to the International Accounting Standards Board (IASB) the task of providing accounting standards for the United States. The first chapter reviews the international movement to converge on a single global basis of accounting for listed companies. It also discusses the experience of European companies, where 25 countries adopted IFRS in 2005. The second chapter analyzes the position in the United States. It looks at the advantages and disadvantages for corporations and explains the convergence program being followed by the Financial Accounting Standards Board (FASB) and the IASB. It also looks at the SEC’s activities in this area and then sets out the challenges to be addressed by U.S. corporations if IFRS are adopted. Canada has made the decision to switch in 2011, and the Canadian experience is discussed as offering a blueprint for the United States. This is followed by an extensive analysis of the technical differences between IFRS and U.S. Generally Accepted Accounting Principles (GAAP). The last two chapters explain the organizational structure of the IASB and its standard-setting process, and then the evolution of the international standard-setter from its beginning in 1973.

kpmg financial statement presentation guide: European Accounting Guide David Alexander, Simon Archer, 1998 Our third edition of the Miller European Accounting Guide delivers critical new information on the vastly different accounting systems of 23 European countries. Widely disparate regulations, customs, and accounting practices throughout Europe present financial professionals with a unique economic challenge. To meet this challenge, the Guide includes extensive historical background on the legal and economic environments, an examination of the different accounting standards and self-regulatory agencies, and even presents sample financial statements. The Guide also covers the changes that are taking place as a result of the European union as well as the attempts to harmonize the accounting and reporting practices.

kpmg financial statement presentation guide: *Advanced Financial Accounting* Alessandro Cortesi, Patrizia Tettamanzi, Umberto Scaccabarozzi, Ivan Spertini, Stefano Castoldi, 2015-11-02T00:00:00+01:00 Financial statements are the cognitive instrument par excellence to understand a company’s profitability, asset trends and financial performance. This volume is divided into three sections and addresses the main themes related to Financial Statements. The first part, “Financial Statement analysis – Main objectives and tools” illustrates the techniques commonly used to analyse and interpret financial statements: reformulations of statement of financial position and statement of comprehensive income and ratios. The second part, “IFRS –Accounting issues” presents the accounting issues of the most significant financial statements captions in accordance with International Financial Reporting Standards (IFRS) applicable on the date of publication of this manual. Consolidated financial statements are the subject of the third part, presenting the fundamental problems that gradually may arise from the consolidation process. The book is intended for all those - students or professionals - who intend to deal in a systematic way with the issues of construction and analysis of financial statements. The content of each chapter is enriched by examples, with the aim of facilitating understanding.

kpmg financial statement presentation guide: Comprehensive Annual Financial Report Los Angeles Unified School District, 2006

kpmg financial statement presentation guide: *Effective Product Control* Peter Nash, 2017-09-22 Improve the Effectiveness of your Product Control Function Effective Product Control is a detailed how-to guide covering everything you need to know about the function. Considered essential reading for: New controllers entering the profession Auditors and regulators reviewing product control Established controllers wanting a refresher on the latest skills and core controls within the industry. Encompassing both a technical skills primer and key insights into core controls used to mitigate major risks emanating from trading desks, you will get expert advice on practical topics such as: The key IFRS and U.S. GAAP accounting standards for a trading desk How to approach the pricing of a financial instrument Market risk and how is it quantified The controls necessary for a trading desk Rogue trading and how it can be detected Valuation adjustments and why they are necessary How the prices used to value a trading portfolio are independently verified The financial accounting entries used to record financial instruments in the balance sheet and profit & loss statement Financial reporting and how the results of a trading desk are presented How a new financial product can be introduced in a controlled manner Complete with a wealth of insightful graphs, illustrations and real-world examples to enliven the covered material, the dependable answers you need are in Effective Product Control.

kpmg financial statement presentation guide: Treasury, Postal Service, and General Government Appropriations for Fiscal Year 2001 United States. Congress. House. Committee on Appropriations. Subcommittee on the Treasury, Postal Service, and General Government Appropriations, 2000

kpmg financial statement presentation guide: *New Challenges for Research on Language for Special Purposes* Ingrid Simonnæs, Øivin Andersen, Klaus Schubert, 2019-08-23 This anthology consists of selected papers presented by European scholars at the 21st LSP-Conference 2017 on Interdisciplinary knowledge-making: challenges for LSP-research, held at NHH Norwegian School of Economics in Bergen, Norway. The multifarious aspects of LSP-research publication cover issues on terms and terminology, LSP-texts from a text linguistic approach, training in LSP-settings and translation of LSPtexts. The volume gives an up-to-date selection of the ongoing research endeavours in specialised communication in subject fields ranging from maritime accidents over healthcare and financial accounting to climate change.

kpmg financial statement presentation guide: *Bewertungsvorschriften in der Rechnungslegung von Kreditinstituten* Claus Born, 2001-05-03 Inhaltsangabe:Einleitung: Die zunehmende Globalisierung der Kapitalmärkte und die hieraus resultierende Möglichkeit der Unternehmen, sich Eigen- und Fremdkapital auf in- und ausländischen Märkten zu beschaffen, hat dazu geführt, daß vermehrt eine bessere Vergleichbarkeit der von den Unternehmen veröffentlichten Jahresabschlußdaten und letztendlich eine Harmonisierung der internationalen Rechnungslegung gefordert wird. Die deutschen handelsrechtlichen Vorschriften zur Rechnungslegung sehen sich in diesem Zusammenhang zunehmender Kritik ausgesetzt. Grund hierfür ist ihre primäre Zielsetzung, den steuer- und ausschüttbaren Gewinn nach dem Grundsatz des Gläubigerschutzes auf Basis des Vorsichtsprinzips zu ermitteln. Diese Ausrichtung konfligiert mit dem vorrangigen Zweck der anglo-amerikanischen Rechnungslegung, den Kapitalmarktteilnehmern nach dem Grundsatz des Aktionärsschutzes auf Basis einer entscheidungsrelevanten Bilanzierung faire Informationen über die Vermögens-, Finanz- und Ertragslage des Unternehmens bereitzustellen. Die Ansatzpunkte der Kritik lassen sich hierbei im wesentlichen auf folgende zwei Aussagen zusammenfassen: (1) Der Grundsatz der Maßgeblichkeit der handelsrechtlichen für die steuerrechtliche Gewinnermittlung, insbesondere in Form der umgekehrten Maßgeblichkeit, die steuerliche Vergünstigungen, z.B. wirtschaftspolitisch motivierte Sonderabschreibungen, von ihrer Vornahme in der Handelsbilanz abhängig macht, beeinträchtigt den Informationsgehalt der deutschen Jahresabschlüsse. (2) Gesetzliche Bewertungswahlrechte erlauben eine für den externen Bilanzleser nicht erkennbare Bildung und Auflösung stiller Rücklagen. Die hierdurch mögliche Verschleierung der tatsächlichen Vermögens-, Finanz- und Ertragslage schränkt die Kontrolle über die Leistungen des Managements ein und versetzt dieses in die Lage, einen nicht unerheblichen Einfluß auf die Ermittlung des ausschüttbaren Gewinns auszuüben. Vor allem das zweite Argument gilt verstärkt für den Bereich der Kreditinstitute, dem vom deutschen Gesetzgeber über die Vorschriften für andere Unternehmen hinaus Bewertungsprivilegien und Verrechnungswahlrechte eingeräumt wurden. Begründet wird die hieraus resultierende weitergehende Einschränkung der Informationsfunktion von Bankjahresabschlüssen mit Schutzinteressen von Einlegern und Kreditwirtschaft. Kernaussage ist, daß der Ausweis stark schwankender Periodenergebnisse zu einem Vertrauensverlust in das Kreditgewerbe mit negativen Folgen [...]

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kpmg financial statement presentation guide: Wiley Not-for-Profit GAAP 2013 Richard F. Larkin, Marie DiTommaso, 2012-12-31 The most practical, authoritative guide to not-for-profit GAAP Wiley Not-for-Profit GAAP 2013 is a comprehensive, easy-to-use guide to the accounting and financial reporting principles used by not-for-profit organizations. Written with the needs of the financial statement preparer, user, and attestor in mind, this guide provides a complete review of the authoritative accounting literature that impacts all types of not-for-profit organizations. At the same time, Wiley Not-for-Profit GAAP 2013 features many examples and illustrations that will assist professionals in applying authoritative literature to real-life situations. Easy-to-use information that enables users to find needed information quickly Coverage of accounting principles specifically related to not-for-profit organizations, as well as accounting principles applicable to all types of organizations Specific coverage of accounting issues for different types of not-for-profit organizations A disclosure checklist that helps financial statement preparers and attestors ensure that all disclosures required by GAAP have been considered Flowcharts, diagrams, and charts, wherever possible, to help facilitate the user's understanding of the material presented Destined to become the reference you keep at your side, Wiley Not-for-Profit GAAP 2013 strives to be a thorough, reliable reference that nonprofit accounting professionals will use constantly.

kpmg financial statement presentation guide: Wiley Not-for-Profit GAAP 2020 Richard F. Larkin, Marie DiTommaso, Warren Ruppel, 2020-06-23 Ensure that your not-for-profit accounting is airtight for 2020 Not-for profit organizations have unique characteristics, so they must adhere to a specific set of generally accepted accounting principles (GAAP). Wiley Not-For-Profit GAAP 2020 provides practical guidance on how to identify and apply the relevant standards. This guide is indispensable for professionals responsible for preparing and auditing not-for-profit accounts. You will learn how to interpret the relevant accounting principles and how to apply them, all while minimizing unnecessary effort and eliminating potentially costly errors. This comprehensive yet concise text thoroughly examines the latest standards for measurement, presentation, and disclosure related to not-for-profits. It covers the Financial Accounting Standards Board (FASB) Accounting Standards Codification, all relevant Accounting Standards Updates, and other guidance that applies to not-for-profit organizations, particularly that of the American Institute of Certified Public Accountants (AICPA). With this unrivalled reference tool, your not-for-profit GAAP questions are answered. Easily understand the latest not-for-profit GAAP with visual aids, including flowcharts, diagrams, and illustrations Navigate complex requirements and ensure completeness of GAAP disclosures Stay current with all not-for-profit accounting pronouncements, including FASB, AICPA, and more Enjoy practical, user-friendly guidance on applying the relevant accounting standards in your not-for-profit organization With Wiley Not-For-Profit GAAP 2020, you can be assured you have the most current, comprehensive accounting information that applies to nonprofit organizations. Stay in compliance and ensure timely, accurate reporting with this authoritative volume.

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