Accounting Handbook [1]

The Accounting Handbook provides guidance on policies, procedures, forms, and best practices in the areas of financial management, financial recording, and financial reporting.

Where do these policies and procedures come from? [2] Watch our short video to learn about the Accounting Handbook and how it's developed.
Accounting for Bad Debt [3]
How to write off uncollectable balances (receivables).
Capital Assets

How to identify a capital asset, and record/depreciate it appropriately.
Cash Control

How to safeguard cash and the people who handle it.
Fundraising Events

How to obtain approval for, and administer, events designed to raise gift money for CU.
Gift/Charitable Contribution Processing [7]

How and where to deposit cash gifts.
Gift Revenues & Recognition

How to classify and record donations (gifts) of cash.
Gift SpeedType Set-up & Control

How to ensure that gift funds are spent in accordance with donor restrictions.
Gifts-in-Kind

How and when to accept donations of goods, property, or services.
Internal Controls

How to ensure that fiscal transactions are accurate and proper.
Revenue Definition & Recognition
How to categorize and report money received from an outside source.
Revenue Recognition - Special Revenue Types

How to identify, classify, and record auxiliary and self-funded, fundraising event, gift, and sponsored project revenues.
Sales & Use Tax

How to identify when CU is responsible for sales and use tax, and how to remit payment.
How to handle external support for CU functions/activities, and what to do if support would become advertising income.

**Groups audience:**
Controller

**Source URL:**
https://www.cu.edu/controller/procedures/accounting-handbook

**Links**