

## Accounting Handbook <sup>[1]</sup>

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

**Where do these policies and procedures come from?** <sup>[2]</sup> Watch our short video to learn about the Accounting Handbook and how it's developed.



<sup>[3]</sup>

Accounting for Bad Debt [3]

How to write off uncollectable balances (receivables).



[4]

## Capital Assets [4]

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



[5]

## Cash Control [5]

How to safeguard cash and the people who handle it.



[6]

## Fundraising Events [6]

How to obtain approval for, and administer, events designed to raise gift money for CU.



[7]

## Gift/Charitable Contribution

### Processing [7]

How and where to deposit cash gifts.



[8]

## Gift Revenues & Recognition [8]

How to classify and record donations (gifts) of cash.



[9]

## Gift SpeedType Set-up & Control

[9]

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



[10]



## Gifts-in-Kind <sup>[10]</sup>

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



[11]

## Internal Controls [11]

How to ensure that fiscal transactions are accurate and proper.



[12]

Revenue Definition &  
Recognition [12]

How to categorize and report  
money received from an outside  
source.



[13]

Revenue Recognition - Special  
Revenue Types [13]

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



[14]

## Sales & Use Tax <sup>[14]</sup>

How to identify when CU is responsible for sales and use tax, and how to remit payment.



[15]

## Sponsorships <sup>[15]</sup>

How to handle external support for CU functions/activities, and what to do if support would become advertising income.

## **Groups audience:**

Controller

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### **Source URL:**

<https://www.cu.edu/controller/procedures/accounting-handbook>

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