

U.S. Department of Commerce, Office of Financial Management [Skip to Navigation](#). [Skip to Main Content](#).

[DOC Home](#) [CFO/ASA Home](#) [OFM Home](#) [OFM Offices](#) [OFM Publications](#)

[Improper Payments](#) [Feedback](#)

ACCOUNTING PRINCIPLES AND STANDARDS HANDBOOKS

Table of Contents:

Chapter 1: [Introduction](#)

Chapter 2: [Background](#)

Chapter 3: [Legal and Regulatory Requirements](#)

Chapter 4: [Accrual Accounting](#)

Chapter 5: [Financial Reporting](#)

Chapter 6: [Internal Controls](#)

Chapter 7: [Administrative Control of Funds](#)

Chapter 8: [Assets](#)

Chapter 9: [Liabilities](#)

Chapter 10: [Equity of the U.S. Government](#)

Chapter 11: [Fees and Revenues](#)

Chapter 12: [Managerial Cost Accounting](#)

Chapter 13: [Grants and Subsidies](#)

Chapter 14: [Payroll, Benefits, and Allowances](#)

Chapter 15: [Records Management](#)

Chapter 16: [Gifts and Bequests](#)

Glossary: [Glossary of Accounting Principles and Standards Terms](#)

Net Position

Links to Other DOC Handbooks:

- [Cash Management Policies and Procedures Handbook](#)
- [Credit and Debt Management Operating Standards and Procedures Handbook](#)
- [Gifts and Bequests Fund Standard Operating Procedures](#)
- [Standard Accounts Payable Business Rules Handbook](#)
- [Working Capital Fund & Advances and Reimbursements Handbook](#)

Office of Financial Management
U.S. Department of Commerce

Send questions and comments about this page to [OFM Webmaster](#)
Page last updated May 18, 2016

U.S. Department of Commerce, Office of Financial Management [Skip to Navigation](#). [Skip to Main Content](#).

[DOC Home](#) [CFO/ASA Home](#) [OFM Home](#) [OFM Offices](#) [OFM Publications](#)

[Improper Payments](#) [Feedback](#)

DOC Financial Management Handbooks

Handbooks

- [Accounting Principles and Standards Handbook](#)
- [Cash Management Policies and Procedures Handbook](#)
- [Credit and Debt Management Operating Standards and Procedures Handbook](#)
- [Standard Accounts Payable Business Rules Handbook](#)
- [Standardized Object Classes Definitions](#)

Financial Statements

- [FY 2016 Financial Statements Templates for Q2](#)
- [FY 2016 Financial Statements Guidance for Q2](#)

Bureaus



Bureau Contacts

- [FY 2016 Q2 OFM Bureau Liaisons and Other Contacts](#)

Note: For DOC personnel, contact [OFM-Webmaster](#) to be on the automatic distribution list.

Office of Financial Management
U.S. Department of Commerce

Send questions and comments about this page to [OFM Webmaster](#)
Page last updated May 18, 2016