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Autore	Pucci, Pietro
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Autore	Flood Joanne M.
Titolo	Wiley practitioner's guide to GAAS 2014 : covering all SASs, SSAEs, SSARs, PCAOB auditing standards, and interpretations // Joanne M. Flood
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Nota di contenuto	Cover; Title Page; Copyright; Contents; Preface; About the Author; Organization and Key Changes; AU-C 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Generally Accepted Auditing Standards; AU-C Effective date and Applicability; AU-C 200 Definitions of Terms; Objectives of AU-C Section 200; Fundamental Requirements; Objective of Ordinary Audit; Auditor Responsibilities; Independence; Professional Skepticism; Management Responsibilities; Defining Professional Requirements in Statements on Auditing Standards; GAAS and the GAAS Hierarchy Interpretive PublicationsOther Auditing Publications; Independence2; Professional Skepticism; Interpretations; Techniques For Application; Management's Responsibilities; Auditor's Responsibilities; AU-C 210 Terms of Engagement; AU-C Effective date and Applicability; Applicability; Definitions of Terms; Objectives; Fundamental Requirements; Engagement Acceptance; Interpretations; Techniques for Application; Engagement Letter; Inquiries of the Predecessor Auditor; Illustration; AU-C 220 Quality Control for an Engagement Conducted in

Accordance with Generally Accepted Auditing Standards

AU-C Effective date and Applicability Introduction; AU 220 Definitions of Terms; Objectives of AU-C Section 220; Fundamental Requirements; Quality Control Standards; Independence¹; Due Care in the Performance of Work; Interpretations; Techniques for Application; Establishment of Quality Control Policies and Procedures; Elements of Quality Controls; Supervision; Administration of a Quality Control System; AU-C 230 Audit Documentation; AU-C Effective date and Applicability; AU Definitions of Terms; Objectives of AU-C Section 230; Fundamental Requirements; Requirement for Audit Documentation Form, Content, and Extent of Audit Documentation Ownership and Confidentiality; Documentation Requirements in Other Sections; Interpretations; Providing Access to or Copies of Audit Documentation to a Regulator (Issued July 1994; Revised June 1996; Revised October 2000; Revised January 2002; Revised December 2005; Revised December 15, 2012); Techniques for Application; Standardization of Audit Documentation; Preparation of Audit Documentation; Quality of Audit Documentation; AU-C Illustrations; AU-C 240 Consideration of Fraud in a Financial Statement Audit
AU-C Effective date and Applicability AU-C Definitions of Terms; Objectives of AU-C Section 240; Fundamental Requirements; Basic Requirement; Professional Skepticism; Engagement team Discussion About Fraud ("Brainstorming"); Obtaining Information Needed to Identify Fraud Risks; Identifying Fraud Risks; Assessing Identified Risks; Responding to the Results of the Assessment; Evaluating Audit Evidence; Communication About Possible Fraud to Management and Those Charged with Governance; Documentation; Interpretations; Techniques for Application; Management's Responsibilities
Description and Characteristics of Fraud

Sommario/riassunto

The clearest, easiest-to-use guide to understanding GAAS 2013 on the market-fully updated This latest resource to understanding GAAS addresses the toughest part of the job-identifying, interpreting, and applying the many audit, attest, review, and compilation standards relevant to a particular engagement. The only GAAS reference organized according to practitioners' actual use of the Statements on Auditing Standards (SASs), inside you'll find explanations, practice notes, practical illustrations, checklists, and questionnaires to guide users through the auditing process. De
