1. Record Nr. UNINA9910677764703321 Autore Flood Joanne M. **Titolo** Wiley practitioner's guide to GAAS 2022: covering all sass, ssaes, ssarss, and interpretations / / Joanne M. Flood Hoboken, New Jersey: .: John Wiley & Sons, . [2022] Pubbl/distr/stampa ©2022 **ISBN** 1-119-87503-X 1-119-87502-1 1-119-87504-8 Descrizione fisica 1 online resource (1052 pages) Collana Wiley Regulatory Reporting 657.45021873 Disciplina Soggetti Auditing - Standards - United States Lingua di pubblicazione Inglese Materiale a stampa **Formato** Livello bibliografico Monografia Includes bibliographical references and index. Nota di bibliografia Nota di contenuto Cover -- Title Page -- Copyright Page -- Contents -- Preface-Organization and Key Changes -- About The Author -- Chapter 1 AU-C 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Generally Accepted Auditing Standards --Scope -- Definitions of Terms -- Objectives of AU-C Section 200 --Requirements -- Management's Responsibilities -- Auditor's Objectives -- Materiality -- Ethical Requirements -- Professional Judgment and Skepticism -- Complying With Gaas -- GAAS and the GAAS Hierarchy -- Chapter 2 AU-C 210 Terms of Engagement -- Scope -- Definitions of Terms -- Objectives of AU-C Section 210 -- Fundamental Requirements -- Engagement Acceptance -- AU-C 210 Illustration --Chapter 3 AU-C 220 Quality Control for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards -- Scope --Definitions of Terms -- Objective of AU-C Section 220 --Requirements -- Quality Control Standards -- Role of the Engagement Team -- System of Quality Control -- Elements of Quality Control --Independence -- Acceptance and Continuance of Client Relationships

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Sommario/riassunto

The most comprehensive and up-to-date guide to critical auditing standards, practices, and procedures for 2022 The American Institute of Certified Public Accountants (AICPA) sets the Generally Accepted Auditing Standards or GAAS under which U. S. audits are conducted in the United States. Auditors must comply with and understand every aspect of GAAS in order to comply with AICPA standards. As a result, it is crucial for CPAs to be up-to-date on all applicable guidelines, rules. and regulations. Wiley Practitioner's Guide to GAAS 2022 delivers a thorough description and analysis of not only auditing standards -SASs, but also SSAEs, SSARSs, and the Interpretations necessary to fully understand all the latest professional standards. The guide offers the most recent revisions to the standards, including those on: Materiality, Audit reports, ERISA audits, SSAE direct examination engagements, and Practitioner's review reports. The Guide explains the standards clearly and accurately, providing explicit information on how to conduct your engagements efficiently, effectively, and properly--all in one resource. In addition, Wiley Practitioner's Guide to GAAS 2022 provides readers with: Practical direction on the steps necessary to help you comply with GAAS Comprehensive guidance on the entire auditing process, from start to finish Explanations of all attestation and review, compilation, and preparation standards A glossary of relevant terminology for each subject A crucial resource for accountants and auditors who are looking for a comprehensive explanation of the information used on a daily basis, Wiley Practitioner's Guide to GAAS 2022 is an invaluable resource written to save you time and simplify your compliance with professional standards. The most comprehensive and up-to-date guide to critical auditing standards, practices, and procedures for 2022.

2. Record Nr. UNINA9910148904003321 **Autore** Garth John Titolo Tolkien and the Great War: The Threshold of Middle-earth Pubbl/distr/stampa HarperCollins UK **ISBN** 0-00-742921-5 Descrizione fisica : ill Disciplina 828/.91209 B Lingua di pubblicazione Inglese **Formato** Musica Livello bibliografico Monografia "To be caught in youth by 1914 was no less hideous an experience than Sommario/riassunto

in 1939 ... by 1918 all but one of my close friends were dead. "So J. R. R. Tolkien responded to critics who saw The Lord of the Rings as a reaction to the Second World War. Tolkien and the Great War tells for the first time the full story of how he embarked on the creation of Middle-earth in his youth as the world around him was plunged into catastrophe. This biography reveals the horror and heroism that he experienced as a signals officer in the Battle of the Somme and introduces the circle of friends who spurred his mythology to life. It shows how, after two of these brilliant young men were killed, Tolkien pursued the dream they had all shared by launching his epic of good and evil. John Garth argues that the foundation of tragic experience in the First World War is the key to Middle-earth's enduring power. Tolkien used his mythic imagination not to escape from reality but to reflect and transform the cataclysm of his generation. While his contemporaries surrendered to disillusionment, he kept enchantment alive, reshaping an entire literary tradition into a form that resonates to this day. This meticulously researched biography is distilled from Tolkien's personal wartime papers and a multitude of other sources.

UNIORUON00321246 3. Record Nr. CONCEV, Donco Autore Snezijat raj: razkazi / Donco Concev Titolo Sofija, : Balgarski Pisatel, 1986 Pubbl/distr/stampa Descrizione fisica 166 p.; 17 cm. Disciplina 891.81 Lingua di pubblicazione Bulgaro Materiale a stampa **Formato**

Monografia

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