Record Nr. UNINA9910270941403321

Autore Flood Joanne M.

Titolo Wiley practitioner's guide to GAAS 2018 : covering all SASs, SSAEs,

SSARSs, PCAOB auditing standards, and interpretations // Joanne M.

bool=

Pubbl/distr/stampa Hoboken, New Jersey:,: Wiley,, 2018

©2018

ISBN 1-119-39652-2

1-119-39653-0

Edizione [2nd edition]

Descrizione fisica 1 online resource (883 pages): illustrations

Disciplina 657.45021873

Soggetti Auditing - Standards - United States

Electronic books.

Lingua di pubblicazione Inglese

Formato Materiale a stampa

Livello bibliografico Monografia

Note generali Includes index.

Sommario/riassunto

The clearest, easiest-to-use guide to understanding all the clarified standards, including the new attestation standards—fully updated! This comprehensive guide to understanding Generally Accepted Auditing Standards (GAAS) is not just about auditing. It addresses the toughest part of an accountant's job-identifying, interpreting, and applying the many audit, attest, review, compilation, and preparation standards relevant to a particular engagement. Wiley Practitioner's Guide to GAAS 2018 offers a clear and accessible distillation of the official language of GAAS, Statements on Standards for Attestation Engagements (SSAEs), and Statements on Standards for Accounting and Review Services (SSARSs)—as well as advice on exactly how to remain fully compliant with each. Wiley Practitioner's Guide to GAAS 2018 is organized according to the logical arrangement of the clarified standards, presenting each section individually, and explaining how it is related to the engagement process. Guidance is offered on the entire process, in the form of practice notes, checklists, questionnaires, and real-world examples, illustrating how the fundamental requirements of each section are applied. Other key features include: A brief identification of

each auditing, SSAE, and SSARS section, with effective dates and tips on how to apply it Highlights of new requirements in the clarified attestation standards Concise listing and descriptions of each section's specific mandates, including definitions Easy-to-read capsule summary of interpretations, plus selected technical alerts Helpful techniques for remaining compliant with each standard