

1. Record Nr.	UNINA9910271020603321
Titolo	Codification of statements on standards for attestation engagements : as of January 2018 // American Institute of Certified Public Accountants
Pubbl/distr/stampa	Durham, North Carolina : , : John Wiley and Sons, Inc., , 2018
ISBN	1-119-52337-0 1-119-52338-9 1-948306-40-9
Descrizione fisica	1 online resource (421 pages)
Disciplina	657.021873
Soggetti	Accounting - Standards Accounting - Standards - United States
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Sommario/riassunto	This title provides the current clarified Statements on Standards for Attestation Engagements (SSaes) and related interpretations in a codified format, providing accountants with the most up-to-date information needed to perform attestation engagements. This authoritative guidance, issued directly by the AICPA, is essential to fully understanding the requirements associated with an attestation engagement. In addition to SSae No. 18, Attestation Standards: Clarification and Recodification, which is now effective, this edition includes the following new standard: -'Interpretation No. 4, "Performing and Reporting on an Attestation Engagement Under Two Sets of Attestation Standards," of AT-C section 105, Concepts Common to All Attestation Engagements 'This codification is fully indexed and arranged by subject. The codified standards and related interpretations are vital to practitioners performing attestation engagements.