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Nota di contenuto	Employee Benefit Basics -- Accounting and Reporting Standards -- Reporting and Audit Requirements -- Audit Planning -- 401(k) and Other Defined Contribution Pension Plans (Except ESOPs) -- Defined Benefit Pension Plans -- Health and Welfare Plans -- Other Auditing Considerations -- Wrapping Up -- Illustrative Financial Statements and Disclosures for a Defined Contribution Plan With Participant-Directed and Nonparticipant-Directed Investment Programs -- Illustrative Financial Statements and Disclosures for a Defined Benefit Plan Assuming an End-of-Year and Beginning-of-Year Benefit Information Dates -- Illustrative Financial Statements and Disclosures for a Health and Welfare Plan -- Illustrative Supplemental Schedule of Assets -- Illustrative Supplemental Schedule of Reportable Transactions -- Illustrative Example of an Engagement Letter for a 401(k) Employee Benefit Plan Audit Engagement -- Small Pension Plan Audit Waiver Decision Tree -- Report Modifications Chart -- Pension Plan Audit

Decision Tree -- Illustrative Supplemental Schedule of Delinquent Participant Contributions -- Employee Benefit Plans Glossary.

Sommario/riassunto

Master the fundamentals of auditing employee benefit plans in accordance with AICPA standards and ERISA rules and regulations. Written by a member on the expert panel for employee benefit plans, this book is designed to give an understanding of the requirements and audit procedures related to defined contribution, defined benefit, and health and welfare plans to help accountants more effectively plan and carry out their audit. Topics include: FASB ASU 2017-06, which significantly impacted master trust accounting, reporting and disclosures for employee benefit plans PCAOB adopted AS 3101 in 2017 which resulted in significant changes to the existing auditor's report. New insert for SAS No. 136, Forming an Opinion and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA --