1. Record Nr. UNINA9910779305303321

Autore Flood Joanne M

Titolo Wiley practitioner's guide to GAAS 2013 [[electronic resource]]:

covering all SASs, SSAEs, SSARSs, and interpretations / / Joanne M.

Flood

Pubbl/distr/stampa Hoboken, N.J., : Wiley, 2013

ISBN 1-283-89328-2

1-118-41955-3

Edizione [10th ed.]

Descrizione fisica 1 online resource (1224 p.)

Disciplina 657.45

657.45021873

Soggetti Auditing - Standards - United States

Accounting - Standards - United States

Lingua di pubblicazione Inglese

Formato Materiale a stampa

Livello bibliografico Monografia

Note generali Description based upon print version of record.

Nota di bibliografia Includes bibliographical references and index.

Nota di contenuto Wiley Practitioner's Guide to GAAS 2013: Covering all SAS's, SSAE's,

SSARS's, and Interpretations; Contents; Preface; About the Author;

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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 (SAS's), inside you'll find examples and illustrations for testing internal controls, techniques for remaining compliant with each standard, and explanations of the reasons for