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Titolo	Wiley Practitioner's Guide to GAAS 2015 [[electronic resource] ] : Covering all SASs, SSAEs, SSARs, PCAOB Auditing Standards, and Interpretations
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Application; Illustration; AU-C 220 Quality Control for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards; AU-C Original Pronouncement; Introduction; AU 220 Definitions of Terms; Objectives of AU-C Section 220; Fundamental Requirements Quality Control Standards Independence; Acceptance and Continuance of Client Relationships; Interpretations; Techniques for Application; System of Quality Control; Elements of Quality Control; Engagement Performance; AU-C 230 Audit Documentation; AU-C Original Pronouncements; AU-C Definitions of Terms; Objectives of AU-C Section 230; Fundamental Requirements; Requirement for Audit Documentation; Form, Content, and Extent of Audit Documentation; Ownership and Confidentiality; Documentation Requirements in Other Sections; Interpretations  
Providing Access to or Copies of Audit Documentation to a Regulator (Issued July 1994 Revised June 1996; Revised October 2000; Revised January 2002; Revised December 2005; Revised December 15, 2012); Techniques for Application; Standardization of Audit Documentation; Preparation of Audit Documentation; Quality of Audit Documentation; Audit Documentation Deficiencies; AU-C Illustrations; AU-C 240 Consideration of Fraud in a Financial Statement Audit; AU-C Original Pronouncement; AU-C Definitions of Terms; Objectives of AU-C Section 240; Fundamental Requirements; Basic Requirement Professional Skepticism Engagement Team Discussion About Fraud ("Brainstorming"); Obtaining Information Needed to Identify Fraud Risks; Identifying Fraud Risks; Assessing Identified Risks; Responding to the Results of the Assessment; Evaluating Audit Evidence; Communication About Possible Fraud to Management and Those Charged With Governance; Documentation; Interpretations; Techniques for Application; Management's Responsibilities; Description and Characteristics of Fraud; Fraud Risk Factors; Identifying Fraud Risks; Evaluating Analytical Procedures as Part of Audit Evidence  
Actions/Communication Required for Discovered Fraud

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## Sommario/riassunto

The all-in-one guide to the latest auditing standards, with clear explanations and more Wiley Practitioner's Guide to GAAS 2015 offers the most comprehensive coverage of auditing standards, practices, and procedures, clarifying complex guidelines in clear, easy-to-understand language. Each statement is presented individually with explanations and practice notes that highlight main ideas and mandates, giving practitioners a clearer understanding of SAS standards and how they're used. Practical illustrations, checklists and questionnaires guide readers through the auditing process, and updates

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2. Record Nr.	UNINA9911006519703321
Titolo	Diffusion processes in advanced technological materials // edited by Devendra Gupta
Pubbl/distr/stampa	Norwich, N.Y., : William Andrew Pub., c2005
ISBN	1-282-01383-1 9786612013836 0-08-094708-5 0-8155-1689-4
Descrizione fisica	1 online resource (551 p.)
Altri autori (Persone)	GuptaD
Disciplina	530.4/15
Soggetti	Diffusion Diffusion processes - Mathematical models
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	Front Cover; Diffusion Processes in Advanced Technological Materials; Copyright Page; Contents; Contributors; Preface; Chapter 1. Diffusion in Bulk Solids and Thin Films: Some Phenomenological Examples; 1.1 Introduction; 1.2 Diffusion in Single Crystals; 1.3 Structurally Inhomogeneous Samples; 1.4 Some Illustrative Experimental Data; 1.5 General Characteristics of Grain Boundary Diffusion; 1.6 Diffusion in Quasicrystalline and Amorphous Alloys; 1.7 Summary; Acknowledgment; References; Chapter 2. Solid State Diffusion and Bulk Properties; 2.1 Introduction; 2.2 Correlations with Bulk Properties 2.3 Equilibrium Thermodynamic Calculation of Diffusion Parameters2.4 Summary; Acknowledgment; Appendix 2A. Taylor Series Expansion of G*; Appendix 2B. Evaluation of Errors in Estimated Parameters; References; Chapter 3. Atomistic Computer Simulation of Diffusion; 3.1 Introduction; 3.2 Atomic Interaction Models; 3.3 Molecular Statics; 3.4 Harmonic Approximation; 3.5 Equilibrium Defect Concentrations; 3.6 Transition Rate Calculations; 3.7 Kinetic Monte Carlo Simulations; 3.8 Molecular Dynamics; 3.9 Conclusions; Acknowledgment; References Chapter 4. Bulk and Grain Boundary Diffusion in Intermetallic Compounds4.1 Introduction; 4.2 Crystal Structures and Point Defects in

Ni, Ti, and Fe Aluminides; 4.3 Diffusion Mechanisms in Intermetallics; 4.4 Experimental Results on Bulk Diffusion in Ordered Aluminides; 4.5 Discussion of Lattice Diffusion in Intermetallics; 4.6 Grain Boundary Diffusion; 4.7 Summary; Acknowledgments; References; Chapter 5. Diffusion Barriers in Semiconductor Devices/Circuits; 5.1 Introduction; 5.2 Diffusion Barriers from the 1960s Through the 1990s 5.3 Brief Review of Diffusion and the Influencing Material Factors 5.4 Diffusion Barrier Materials; 5.5 New Concepts in Affecting APDB Behavior at the Interfaces; 5.6 Brief Discussion of an APDB for Low-k ILD Materials; 5.7 Summary; References; Chapter 6. Reactive Phase Formation: Some Theory and Applications; 6.1 Introduction; 6.2 Theoretical Considerations; 6.3 Practical Problems in Electronic Technology; 6.4 Conclusions; Acknowledgments; References; Chapter 7. Metal Diffusion in Polymers and on Polymer Surfaces; 7.1 Introduction 7.2 Diffusion During Nucleation and Growth of Metal Films on Polymers 7.3 Metal-Polymer Interaction; 7.4 Diffusion in the Polymer Bulk; 7.5 Summary and Conclusions; Acknowledgments; References; Chapter 8. Measurement of Stresses in Thin Films and Their Relaxation; 8.1 Introduction; 8.2 Measurement Techniques; 8.3 Stress Relaxation; 8.4 Conclusion; References; Chapter 9. Electromigration in Cu Thin Films; 9.1 Introduction; 9.2 Cu Interconnection Integration; 9.3 Test Structure and Experiment; 9.4 Microstructure; 9.5 Theory; 9.6 Resistance and Void Growth; 9.7 Fast Diffusion Paths 9.8 Lifetime Distribution

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This new game book for understanding atoms at play aims to document diffusion processes and various other properties operative in advanced technological materials. Diffusion in functional organic chemicals, polymers, granular materials, complex oxides, metallic glasses, and quasi-crystals among other advanced materials is a highly interactive and synergic phenomenon. A large variety of atomic arrangements are possible. Each arrangement affects the performance of these advanced, polycrystalline multiphase materials used in photonics, MEMS, electronics, and other applications of current and deve

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