

1. Record Nr.	UNINA9910809017303321
Titolo	Audit risk alert : general accounting and auditing developments, 2017/18 : strengthening audit integrity safeguarding financial reporting
Pubbl/distr/stampa	New York, New York : , : American Institute of Certified Public Accountants, Inc., , 2017 2017
ISBN	1-119-48586-X 1-945498-71-4 1-119-48588-6
Descrizione fisica	1 online resource (109 pages)
Collana	Audit risk alerts. THEi Wiley ebooks
Disciplina	657.45
Soggetti	Auditing - United States Misleading financial statements - United States
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	How this alert helps you -- Economic and industry developments -- Legislative and regulatory developments -- Audit and attestation issues and developments -- Attestation clarity project -- Revenue recognition -- New leases standard will change financial statement presentation -- Accounting for financial instruments -- Other accounting issues and developments -- Recent pronouncements at a glance -- Recent AICPA independence and ethics developments -- On the horizon -- Resource central --.
Sommario/riassunto	"Updated annually, this useful resource contains a description of all recent auditing, accounting and regulatory developments to ensure that the accountant has a robust understanding of the business, economic, and regulatory environments in which they and their clients operate. In addition, this alert ensures that the accountant has a full understanding of emerging practice issues, with targeted analysis of new developments and how they may affect your engagements, including: Recent Economic Trends; Recent Legislative and PCAOB Developments;

Developments in Peer Review; Recent Ethics Interpretations. It also contains new accounting and auditing guidance related to derivatives and hedging, service concession agreements, discontinued operations, stock compensation, and more."--Publisher's description.
