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Autore	Flood Joanne M.
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AU-C Effective date and ApplicabilityAU-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

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), inside you'll find explanations, practice notes, practical illustrations, checklists, and questionnaires to guide users through the auditing process. De