

Wiley Practitioner's Guide to GAAS 2013: Covering all SASs, SSAEs, SSARSs, and Interpretations

Joanne M. Flood

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The clearest, easiest-to-use guide to understanding GAAS 2013 on the market-fullyupdated This latest resource to understanding GAAS addresses the toughest part of the job-identifying, interpreting, and applying the many audit, attest, review, and compilationstandards relevant to a particular engagement. The only GAAS reference organized according topractitioners' actual use of the Statements on Auditing Standards (SASs), inside you'll findexamples and illustrations for testing internal controls, techniques for remaining compliantwith each standard, and explanations of the reasons for each pronounceument. A brief identification of each SAS, SSAE, and SSARS, with its effective date and tips onwhen to apply it A convenient and comprehensive glossary of official definitions, which are usually scattered throughout a standard Behind-the-scenes explanations of the reasons for each pronouncement and brief explanations of the basic ideas of the section Concise listing and descriptions of each standard's specific mandate Easy-to-read capsule summary of interpretations, plus selected AICPA practice alerts and advisories Helpful techniques for remaining compliant with each standard Examples and illustrations for testing internal controls Wiley Practitioner's Guide to GAAS 2013 presents each statement individually, explaining how the standards are related and offering guidance on the entire engagement process in the form of practice notes, checklists, questionnaires, and real-world examples that illustrate how thefundamental requirements of each section are applied.



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