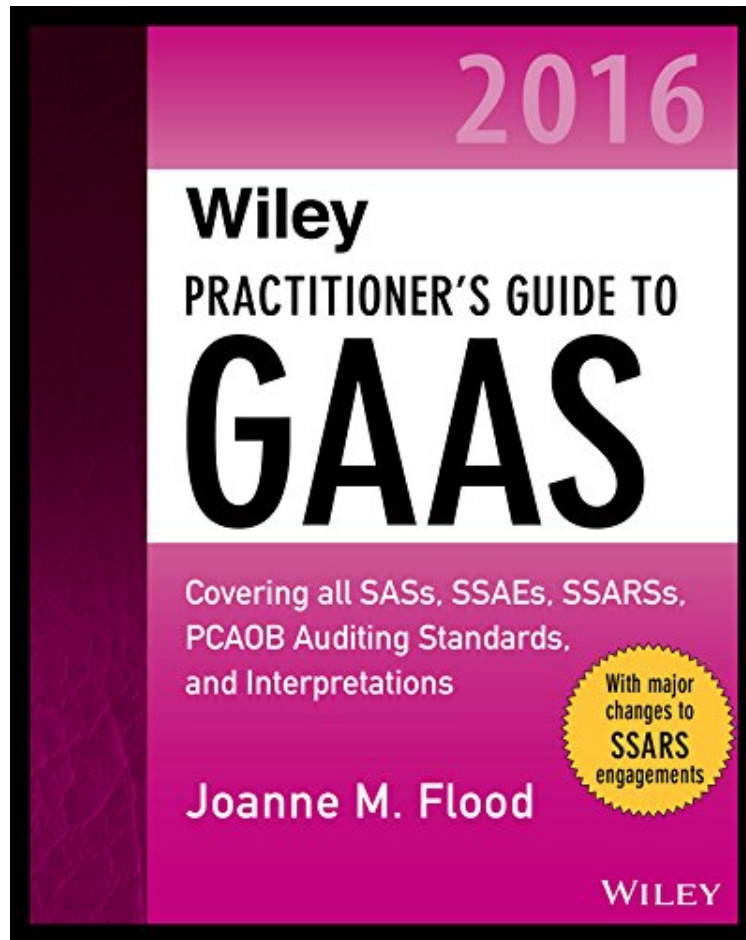


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Wiley Practitioner's Guide to GAAS 2016: Covering all SASs, SSAEs, SSARSs, PCAOB Auditing Standards, and Interpretations (Wiley Regulatory Reporting)

Joanne M. Flood

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Plain-English interpretations and applications of the latest GAAS Wiley Practitioner's Guide to GAAS 2016 provides full guidance toward the latest guidelines and applications of Generally Accepted Auditing Standards. With detailed coverage of the newest releases, this helpful reference explains each standard in clear, accessible language and

highlights the ways in which the standards are related. Organized for easy navigation, each statement is presented individually along with explanation, practice notes, practical illustrations, checklists and questionnaires to guide you through the auditing process. The book is written to align with the Statements on Auditing Standards, and includes updates and interpretations of all new Statements for Accounting and Review Services Compilation and Review statements to help you ensure a complete and fully compliant audit. Accounting standards are critical to the auditing process, but frequent revisions and new releases add a layer of complexity to compliance. This book provides interpretation and application notes for all GAAS standards, including all SASs, SSAEs, SSARSs and PCAOB. Get up to speed on the latest GAAS standards Walk through each statement step-by-step Utilize helpful tools to ensure full compliance Gain a deeper understanding of each standard's applications Identifying, interpreting, and applying the many standards relevant to a particular engagement can be the most difficult part of the auditor's job. This guide simplifies the process by combining the standards, explanations, tools, and expert advice into a single, easily navigated volume. For the auditor who needs to be up to date, Wiley Practitioner's Guide to GAAS 2016 presents clear, plain-language guidance toward the most recent GAAS standards, to help you find —and understand — the answers you need quickly.

From the Back CoverThe clearest, easiest-to-use guide to understanding the newly clarified auditing standards-fully updated! This comprehensive guide to understanding Generally Accepted Auditing Standards (GAAS) addresses the toughest part of an accountant's job—identifying, interpreting, and applying the many audit, attest, review, and compilation standards relevant to a particular engagement. Wiley Practitioner's Guide to GAAS 2016 offers a clear and accessible distillation of the official language of GAAS, Statements on Standards for Attestation Engagements (SSAEs), Statements on Standards for Accounting and Services (SSARSs), and PCAOB Auditing Standards—as well as advice on exactly when and how to remain fully compliant with each. Wiley Practitioner's Guide to GAAS 2016 is organized according to the logical arrangement of the clarified auditing standards, presenting each section individually, and explaining how it is related to the audit process. Guidance is offered on the entire engagement process, in the form of practice notes, checklists, questionnaires, and real-world examples, illustrating how the fundamental requirements of each section are applied. Other key features include: A brief identification of each auditing section, SSAE, SSARS, and PCAOB Auditing Standard with effective dates and tips on how to apply it Highlights of new requirements in the clarified auditing standards Concise listing and descriptions of each section's specific mandates, including definitions Easy-to-read capsule summary of interpretations, plus selected technical alerts Helpful techniques for remaining compliant with each standard New in GAAS 2016: In 2014, the AICPA's Accounting and Services Committee completed a major stage of its clarity project and issued SSARS No. 21. The new guidance is effective now. SSARS No. 21 replaces all the compilation and review standards, except for guidance on compilation of pro forma financial information. It introduces major new requirements that will change practice and a new engagement, preparation of financial statements. GAAS 2016 is completely updated to reflect the clarified standards and provide valuable implementation information.