

Wiley Practitioner's Guide to GAAS 2008: Covering all SASs, SSAEs, SSARSs, and Interpretations (Wiley Practitioner's Guide to GAAS: Covering All SASs, SSAEs, SSARSs, & Interpretations)

Michael J. Ramos

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This is the clearest, easiest-to-use guide to understanding GAAS 2008 on the market - fully updated! This latest resource to understanding 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 2008" offers the accounting professional a clear, accessible distillation of the official language of those standards, 'Statements on Standards for Attestation Engagements' (SSAEs), and 'Statements on Standards for Accounting and Review Services' (SSARSs) - as well as advice on exactly when and how to remain fully compliant with each. The only GAAS reference organized according to practitioners' actual use of the 'Statements on Auditing Standards', "Wiley Practitioner's Guide to GAAS 2008" 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 the fundamental requirements of each section are applied. The other key features include: a brief identification of each SAS, SSAE, and SSARS, with its effective date and tips on when to apply it; a convenient and comprehensive glossary of official definitions, which are usually scattered through-out 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 mandates; easy-to-read capsule summary of interpretations, plus selected AICPA practice alerts and advisories; and helpful techniques for remaining compliant with each standard. New in "GAAS 2008' are: SAS No. 113 Omnibus - 2006; SAS No. 114; the auditor's communication with those charged with governance; (section) 380; more guidance on the risk assessment standards; tips and examples for communicating internal control matters; updated guidance from the PCAOB; and more.



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