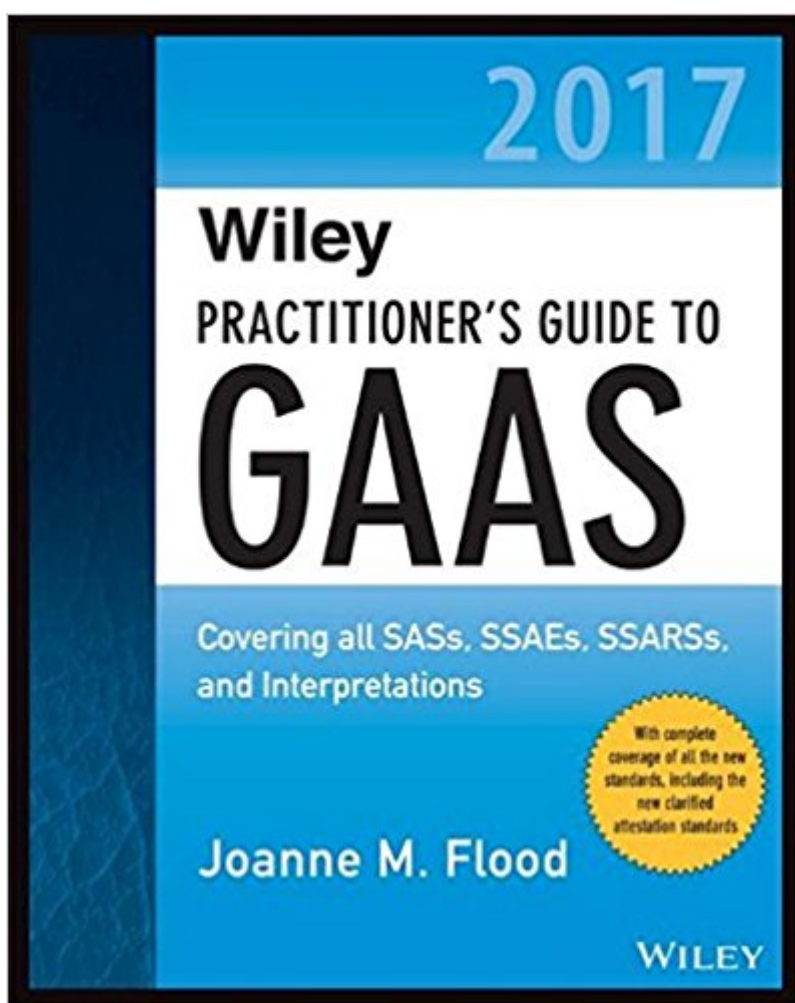


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Wiley Practitioner's Guide To GAAS 2017: Covering All SASs, SSAEs, SSARs, And Interpretations (Wiley Regulatory Reporting)



Synopsis

The clearest, easiest-to-use guide to understanding all the clarified standards, including the new attestation standardsâfully updated! This comprehensive guide to understanding Generally Accepted Auditing Standards (GAAS) is not just about auditing. It addresses the toughest part of an accountant's jobâidentifying, interpreting, and applying the many audit, attest, review, compilation, and preparation standards relevant to a particular engagement. Wiley Practitioner's Guide to GAAS 2017 offers a clear and accessible distillation of the official language of GAAS, Statements on Standards for Attestation Engagements (SSAEs), and Statements on Standards for Accounting and Review Services (SSARSs)âas well as advice on exactly how to remain fully compliant with each. Wiley Practitioner's Guide to GAAS 2017 is organized according to the logical arrangement of the clarified standards, presenting each section individually, and explaining how it is related to the engagement process. Guidance is offered on the entire 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, SSAE, and SSARS section, with effective dates and tips on how to apply it Highlights of new requirements in the clarified attestation 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 2017: In 2016, the AICPA's Auditing Standards Board completed a major stage of its clarity project and issued SSAE No. 18. The new guidance is effective for reports dated May 1, 2017. SSAE No. 18 replaces the attestation standards, introducing major new requirements that will change practice. In this transition year, guidance on the extant attestation standards is also included. Wiley Practitioner's Guide to GAAS 2017 is completely updated to reflect all the clarified standards and provide valuable implementation information.

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