



Wiley Practitioner's Guide to GAAS 2007: Covering all SASs, SSAEs, SSARSSs, and Interpretations (Wiley Practitioner's Guide to GAAS: Covering All SASs, SSAEs, SSARSSs, & Interpretations)

Michael J. Ramos

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The clearest, easiest-to-use guide to understanding GAAS 2007 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 2007 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 (SSARSSs)-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 2007 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. 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 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 mandates
- * Easy-to-read capsule summary of interpretations, plus selected AICPA practice alerts and advisories
- * Helpful techniques for remaining compliant with each standard

New in GAAS 2007!

- * Audit Risk Assessment suite of standards, SAS Nos. 104 - 111, including new requirements related to:
 - *
 - * Understanding internal control
 - *
 - * Performing audit procedures
 - *
 - * Evaluating misstatements and audit differences
 - *
 - * Assessing audit risk
 - *
 - * And more
- * SAS No. 103, Audit Documentation
- * SAS No. 112, Communicating Internal Control Matters Noted in an Audit, including new definitions and

guidance on evaluating the severity of control deficiencies

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