

# Auditing Revenue in Certain Industries — AICPA Audit Guide

Editors

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# Aicpa Audit Guide Auditing Revenue In Certain Industries

**Joanne M. Flood**



## **Aicpa Audit Guide Auditing Revenue In Certain Industries:**

*Auditing Revenue in Certain Industries* is AICPA Audit Guide Aicpa, American Institute of Certified Public Accountants, 2008-01-01      **Auditing Revenue in Certain Industries**, 2001      **GAAS Guide** Mark S. Beasley, Joseph V. Carcello, 2008 The GAAS Guide describes the engagement standards practices and procedures in use today including Statements on Auditing Standards SASs and their Interpretations Statements on Standards for Attestation Engagements SSAEs and their Interpretations and Statements on Standards on Accounting and Review Services SSARSs and their Interpretations and their relationship to the PCAOB s standards      Audit Guide AICPA, 2016-11-07 Want to ensure effective and efficient execution of the Risk Assessment Standards AICPA has the resources you need Audit Risk Assessment Tool available online only Assessing and Responding to Audit Risk in a Financial Statement Audit AICPA Audit Guide The Audit Risk Assessment Tool walks an experienced auditor through the risk assessment procedures and documents those decisions necessary to prepare an effective and efficient audit program Designed to be used in lieu of cumbersome checklists it provides a top down risk based approach to the identification of high risk areas to allow for appropriate tailoring of audit programs which will result in audit efficiencies The tool is available in the Online Subscription format and includes access to the full Risk Assessment Guide The AICPA Audit Guide Assessing and Responding to Audit Risk in a Financial Statement Audit is the definitive source for guidance on applying the core principles of the risk based audit methodology that must be used on all financial statement audits This guide is written in an easy to understand style that enables auditors of all experience levels to find answers to the issues they encounter in the field Unique insights examples and a comprehensive case study clarify critical concepts and requirements Disclaimer This Audit Risk Assessment Tool is designed to provide illustrative information with respect to the subject matter covered and is recommended for use on audit engagements that are generally smaller in size and have less complex auditing and accounting issues It is designed to help identify risks including significant risks and document the planned response to those risks The Audit Risk Assessment Tool should be used as a supplement to a firm s existing planning module whether in a firm based or commercially provided methodology The Audit Risk Assessment Tool is not a complete planning module The AICPA recommends the Audit Risk Assessment Tool be completed by audit professionals with substantial accounting auditing and specific industry experience and knowledge For a firm to be successful in improving audit quality and efficiencies it is recommended that a 5 years experienced auditor completes the Audit Risk Assessment Tool or the engagement team member with the most knowledge of the industry and client often Partner in small medium firms provides insight to whomever is completing the ARA Tool The AICPA recommends this should not be delegated to lower level staff and just reviewed it should be completed under the direction of the experienced auditor if you delegate to inexperienced auditor you will be at risk for less effectiveness and efficiencies because the tool is intended to be completed by an experienced auditor The Audit Risk Assessment Tool does not establish standards

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Flood, 2012-12-05. The clearest, easiest to use guide to understanding GAAS 2013 on the market, fully updated. This latest resource to understanding GAAS addresses the toughest part of the job: identifying, interpreting, and applying the many audit, attest, review, and compilation standards relevant to a particular engagement. The only GAAS reference organized according to practitioners' actual use of the Statements on Auditing Standards (SASs), inside you'll find examples and illustrations for testing internal controls, techniques for remaining compliant with each standard, and explanations of the reasons for each pronouncement. 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

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