



**Wiley Practitioner's Guide to GAAS 2012:
Covering all SASs, SSAEs, SSARs, and
Interpretations (Wiley Practitioner's Guide to
GAAS: Covering All SASs, SSAEs, SSARs, &
Interpretations)**

Steven M. Bragg

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The clearest, easiest-to-use guide to understanding GAAS 2012 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 listing and descriptions of each standard's specific mandate
- Easy-to-read capsule summary of interpretations, plus selected AICPA practice alerts and advisories
- Helpful techniques for remaining compliant with each standard
- Examples and illustrations for testing internal controls

Wiley Practitioner's Guide to GAAS 2012 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.

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