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Wiley Practitioner's Guide to GAAS 2005: Covering all SASs, SSAEs, SSARSs, and Interpretations (Wiley Practitioner's Guide to GAAS: Covering All SASs, SSAEs, SSARSs, & Interpretations)

Dan M. Guy, D. R. Carmichael, Linda A. Lach

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The only complete, authoritative guide to making sense of GAAS 2005 From the authors who set 90 percent of the Generally Accepted Auditing Standards (GAAS), this is the ultimate guide to understanding and applying the Statements on Auditing Standards (SASs), Statements on Standards for Attestation Engagements (SSAEs), and Statements on Standards for Accounting and Review Services (SSARSs). The only such reference organized according to how practitioners use the SASs, it presents statements one at a time, clearly explaining how each applies and how each relates to the others. With the help of numerous practice notes, practical illustrations, checklists, and questionnaires, the authors guide readers through each step of the auditing process. This book is fully updated to include all relevant Sarbanes-Oxley references. Dan M. Guy (Santa Fe, NM) worked for the AICPA for 18 years. D. R. Carmichael (Lumberville, PA) is the Wollman Distinguished Professor of Accountancy at Bernard Baruch College. Linda A. Lach (Fairfield, CT) is a former director of professional development for the AICPA.

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