Knowledge-Based Audits of Commercial Entities, 2013 (with CD-ROM)

CPA, Robert K. Pearson, CPA Denise M. Silva



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Designed specifically to help practitioners prevail in the current climate of intense scrutiny, Knowledge-Based Audits of Commercial Entitites, formerly Knowledge-Based Audit Procedures, presents the conservative and effective approach needed to conduct a higher-quality audit of nonpublic commercial entities. Practical discussion and consideration of the day-to-day management of audit engagements enhance the quality of the auditor's practice while easy-to-read and easy-to-understand advice, procedures, and practice aids enable practitioners to put official pronouncements into action immediately. Based on the AICPA's Auditing Standards Board's risk assessment standards, the 2013 Edition features the latest audit tools and includes current information on the ASB's Clarity Project, which aims to clarify U.S. GAAS and converge them with international auditing standards. The 2013 edition of Knowledge-Based Audits of Commercial Entitites is updated for auditing pronouncements through SAS-121 and includes current updates to the FASB Accounting Standards CodificationTM. In addition, the CD-ROM, which includes the audit workpapers, have been revised to reflect the effects of the new pronouncements. PCAOB's Auditing Standards are also discussed.

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