



**Wiley Practitioner's Guide to GAAS 2006:  
Covering all SASs, SSAEs, SSARs, and  
Interpretations (Wiley Practitioner's Guide to  
GAAS: Covering All SASs, SSAEs, SSARs, &  
Interpretations)**

*Michael J. Ramos*

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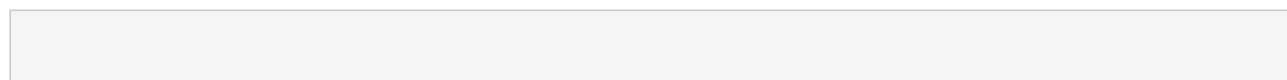
**The clearest, easiest-to-use guide to understanding GAAS 2006 on the market-fully updated!**

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 2006 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 (SSARSs)-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 2006* 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 through-out 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 2006!**

- Proposed changes required by the new risk assessment suite of eight auditing standards, including those related to:
  - Understanding the client's business
  - Internal control
  - Materiality
  - Assessing risk and performing audit procedures
  - Changes to the requirements for audit documentation when performing an audit of a privately held company



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