

Contents

	Preface	xi
	About the Author	xv
	Organization and Key Changes	xvii
AU 100-230	The Auditor's Responsibilities and Functions, Introduction to GAAS, and the General Standards (Including the Quality Control Standards)	1
	<i>AU-C 200</i> Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Generally Accepted Auditing Standards	
	<i>AU-C 220</i> Quality Control for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards	
AU 311	Planning and Supervision	17
	<i>AU-C 300</i> Planning an Audit	
	<i>AU-C 210</i> Terms of Engagement	
AU 312	Audit Risk and Materiality in Conducting an Audit	33
	<i>AU-C 320</i> Materiality in Planning and Performing an Audit	
	<i>AU-C 450</i> Evaluation of Misstatements Identified during the Audit	
AU 314	Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement	49
	<i>AU-C-315</i> Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement	
AU 315	Communications Between Predecessor and Successor Auditors	79
	<i>AU-C 510</i> Opening Balances—Initial Audit Engagements, Including Reaudit Engagements	
	<i>AU-C 210</i> Terms of Engagement	
AU 316	Consideration of Fraud in a Financial Statement Audit	93
	<i>AU-C 240</i> Consideration of Fraud in a Financial Statement Audit	
AU 317	Illegal Acts by Clients	123
	<i>AU-C 250</i> Consideration of Laws and Regulations in an Audit of Financial Statements	
AU 318	Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained	131
	<i>AU-C 330</i> Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained	
AU 322	The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements	161
AU 324	Service Organizations	173
	<i>AU-C 402</i> Audit Considerations Relating to an Entity Using a Service Organization	
AU 325	Communicating Internal Control Related Matters Identified in an Audit	193
	<i>AU-C 265</i> Communicating Internal Control Related Matters Identified in an Audit	

AU 326	Audit Evidence <i>AU-C 500</i> Audit Evidence	205
AU 328	Auditing Fair Value Measurements and Disclosures <i>AU-C 540</i> Auditing Accounting Estimates, including Fair Value Accounting Estimates and Related Disclosures	211
AU 329	Analytical Procedures <i>AU-C 520</i> Analytical Procedures	221
AU 330	The Confirmation Process <i>AU-C 505</i> External Confirmations	237
AU 331	Inventories <i>AU-C 501</i> Audit Evidence—Specific Considerations for Selected Items	255
AU 332	Auditing Derivative Instruments, Hedging Activities, and Investments in Securities <i>AU-C 501</i> Audit Evidence—Specific Considerations for Selected Items	269
AU 333	Management Representations <i>AU-C 580</i> Written Representations	287
AU 334	Related Parties <i>AU-C 550</i> Related Parties	311
AU 336	Using the Work of a Specialist <i>AU-C 620</i> Using the Work of an Auditor’s Specialist	325
AU 337	Inquiry of Client’s Lawyer Concerning Litigation, Claims, and Assessments <i>AU-C 501</i> Audit Evidence—Specific Considerations for Selected Items	337
AU 339	Audit Documentation <i>AU-C 230</i> Audit Documentation	355
AU 341	The Auditor’s Consideration of an Entity’s Ability to Continue as a Going Concern <i>AU-C 570</i> The Auditor’s Consideration of an Entity’s Ability to Continue as a Going Concern	369
AU 342	Auditing Accounting Estimates <i>AU-C 540</i> Auditing Accounting Estimates, including Fair Value Accounting Estimates and Related Disclosures	385
AU 350	Audit Sampling <i>AU-C 530</i> Audit Sampling	393
AU 380	The Auditor’s Communication with Those Charged with Governance <i>AU-C 260</i> The Auditor’s Communication with Those Charged with Governance	419
AU 390	Consideration of Omitted Procedures after the Report Date <i>AU-C 585</i> Consideration of Omitted Procedures after the Report Release Date	429
AU 410	Adherence to GAAP <i>AU-C 700</i> Forming an Opinion and Reporting on Financial Statements	437

AU 420	Consistency of Application of Generally Accepted Accounting Principles	443
	<i>AU-C 708</i> Consistency of Financial Statements	
AU 431	Adequacy of Disclosure in Financial Statements	451
	<i>AU-C 705</i> Modifications to the Opinion in the Independent Auditor's Report	
AU 504	Association with Financial Statements	455
AU 508	Reports on Audited Financial Statements	463
	<i>AU-C 700</i> Forming an Opinion and Reporting on Financial Statements	
	<i>AU-C 705</i> Modifications to the Opinion in the Independent Auditor's Report	
	<i>AU-C 706</i> Emphasis-of-Matter Paragraphs and Other-Matter Paragraphs in the Independent Auditor's Report	
	<i>AU-C 600</i> Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)	
	<i>AU-C 708</i> Consistency of Financial Statements	
	<i>AU-C 805</i> Special Considerations—Audits of Single Financial Statements and Specific Elements, Accounts, or Items of a Financial Statement	
	<i>AU-C 560</i> Subsequent Events and Subsequently Discovered Facts	
AU 530	Dating of the Independent Auditor's Report	525
	<i>AU-C 700</i> Forming an Opinion and Reporting on Financial Statements	
	<i>AU-C 560</i> Subsequent Events and Subsequently Discovered Facts	
AU 532	Restricting the Use of an Auditor's Report	531
	<i>AU-C 905</i> Alert That Restricts the Use of the Auditor's Written Communication	
AU 534	Reporting on Financial Statements Prepared for Use in Other Countries	539
	<i>AU-C 910</i> Financial Statements Prepared in Accordance with a Financial Reporting Framework Generally Accepted in Another Country	
AU 543	Part of Audit Performed by Other Independent Auditors	549
	<i>AU-C 600</i> Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)	
AU-C 600	Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)	561
AU 544	Lack of Conformity with Generally Accepted Accounting Principles	575
	<i>AU-C 800</i> Special Considerations—Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks	
AU 550	Other Information in Documents Containing Audited Financial Statements	579
	<i>AU-C 720</i> Other Information in Documents Containing Audited Financial Statements	
AU 551	Supplementary Information in Relation to the Financial Statements as a Whole	583
	<i>AU-C 725</i> Supplementary Information in Relation to Financial Statements as a Whole	
AU 552	Reporting on Condensed Financial Statements and Selected Financial Data	593
	<i>AU-C 810</i> Engagements to Report on Summary Financial Statements	
AU 558	Required Supplementary Information	607
	<i>AU-C 730</i> Required Supplementary Information	

AU 560	Subsequent Events	619
	<i>AU-C 560</i> Subsequent Events and Subsequently Discovered Facts	
AU 561	Subsequent Discovery of Facts Existing at the Date of the Auditor's Report	631
	<i>AU-C 560</i> Subsequent Events and Subsequently Discovered Facts	
AU 623	Special Reports	637
	<i>AU-C 806</i> Reporting on Compliance with Aspects of Contractual Agreements or Regulatory Requirements in Connection with Audited Financial Statements	
	<i>AU-C 800</i> Special Considerations—Audits of Financial Statements Prepared in Accordance with Special-Purpose Frameworks	
	<i>AU-C 805</i> Special Considerations—Audits of Single Financial Statements and Specific Elements, Accounts, or Items of a Financial Statement	
AU 625	Reports on the Application of Accounting Principles	671
	<i>AU-C 915</i> Reports on Application of Requirements of an Applicable Financial Reporting Framework	
AU 634	Letters for Underwriters and Certain Other Requesting Parties	679
	<i>AU-C 920</i> Letters for Underwriters and Certain Other Requesting Parties	
AU 711	Filings Under Federal Securities Statutes	749
	<i>AU-C 925</i> Filings with the US Securities and Exchange Commission under the Securities Act of 1933	
AU 722	Interim Financial Information	759
	<i>AU-C 930</i> Interim Financial Information	
AU 801	Compliance Audits	795
	<i>AU-C 935</i> Compliance Audits	
AU 901	Public Warehouses: Controls and Auditing Procedures for Goods Held	807
	<i>AU-C 501</i> Audit Evidence—Specific Considerations for Selected Items	
AT 101	Attest Engagements	815
AT 201	Agreed-Upon Procedures Engagements	841
AT 301	Financial Forecasts and Projections	853
AT 401	Reporting on Pro Forma Financial Information	881
AT 501	An Examination of an Entity's Internal Control Over Financial Reporting That Is Integrated with an Audit of Its Financial Statements	893
AT 601	Compliance Attestation	917
AT 701	Management's Discussion and Analysis (MD&A)—A Summary	931
AT 801	Reporting on Controls at a Service Organization	939
AR 60–90	Compilation and Review of Financial Statements	961
AR 110	Compilation of Specified Elements, Accounts, or Items of a Financial Statement	1017
AR 120	Compilation of Pro Forma Financial Information	1023
AR 200	Reporting on Comparative Financial Statements	1029

AR 300	Compilation Reports on Financial Statements Included in Certain Prescribed Forms	1043
AR 400	Communications between Predecessor and Successor Accountants	1047
AR 600	Reporting on Personal Financial Statements Included in Written Personal Financial Plans	1051
PCAOB 1	References in Auditor's Reports to the Standards of the Public Company Accounting Oversight Board	1055
PCAOB 3	Audit Documentation	1059
PCAOB 4	Reporting on Whether a Previously Reported Material Weakness Continues to Exist	1065
PCAOB 5	An Audit of Internal Control Over Financial Reporting That Is Integrated with an Audit of Financial Statements	1079
PCAOB 6	Evaluating Consistency of Financial Statements	1099
PCAOB 7	Engagement Quality Review	1103
PCAOB 8	Audit Risk	1107
PCAOB 9	Audit Planning	1109
PCAOB 10	Supervision of the Audit Engagement	1113
PCAOB 11	Consideration of Materiality in Planning and Performing an Audit	1115
PCAOB 12	Identifying and Assessing Risks of Material Misstatement	1119
PCAOB 13	The Auditor's Responses to the Risks of Material Misstatement	1133
PCAOB 14	Evaluating Audit Results	1141
PCAOB 15	Audit Evidence	1147
Appendix A:	ASB Clarity Project: Extant AU Sections Mapped to the Clarified AU-C Sections	1151
Appendix B:	Cross-References to SASs, SSAEs, and SSARSs	1159
Appendix C:	List of AICPA Audit and Accounting Guides	1165
Appendix D:	Other Auditing Publications in the GAAS Hierarchy	1167
Index		1169

<http://www.pbookshop.com>