

Audit And Accounting Guides

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AICPA Accounting and Auditing Publications provide professionals engaged in accounting, financial reporting, audit and attest, and compilation and review services the guidance and knowledge for accurate reporting. The AICPA publishes guidance in both electronic and print, designed to be useful wherever you are—in the office, in the field, or on the go.

Accounting & Auditing—AICPA

The following is a list of the volumes of the Auditing and Accounting Guide series published by the American Institute of Certified Public Accountants (AICPA). The list was compiled using the resources of the University of Mississippi library. The list also includes titles from the earlier series: AICPA Accounting Guides and AICPA Industry Audit Guides.

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For over 30 years, PPC guides and practice aids have provided trusted audit and accounting guidance for accounting firms and their auditors. As 2021 versions of these guides are released, they can provide you with everything you need to do an audit in today ' s complex environment. A few of the many available guides are highlighted below.

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State and local government audit and accounting is changing rapidly. Stay updated with the most current guidance. Featuring insights, comparisons, and best practices for some of the more complex areas such as leases, fiduciary activities, pensions and postemployment benefits other than pensions (OPEB), this authoritative guide provides complete coverage of audit and accounting considerations critical for both preparers and auditors.

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This comprehensive guide has been designed to be beneficial for a wide range of professionals, including those within the investment company industry, as well as those practicing in small, regional, and large accounting and auditing firms. The guide provides auditing considerations applicable for practitioners conducting audits of both registered and nonregistered investment companies (i.e. AICPA and PCAOB audits).

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Audit and Accounting Guide: Gaming. . First update in 2 years! This publication includes over 200 pages of invaluable guidance to help you improve your gaming industry knowledge, fine-tune your strategies, and provide high-quality services to your clients. This guide was developed by leading experts from industry and public practice.

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This must-have resource for non-profit accounting and auditing professionals is an essential reference which will assist you with the unique aspects of accounting and financial statement preparation and auditing for not-for-profit entities. The 2020 guide will help you do the following:

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This guide is an indispensable reference document packed with information on new requirements and relevant changes to the FASB Accounting Standards Codification. From simple accounting to joint venture creation, this edition takes a deep dive into industry specific auditing procedures.

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This Uniform Audit and Accounting Guidewas developed by the American Association of State Highway and Transportation Officials (AASHTO) Audit Subcommittee with assistance from the American Association of State Highway and Transportation Officials (AASHTO), the Federal Highway Administration (FHWA), and the American Council of Engineering Companies (ACEC).

~~Uniform Audit & Accounting Guide for Audits of A&E ...~~

Find many great new & used options and get the best deals for Audit and Accounting Guide : Construction Contractors at the best online prices at eBay! Free shipping for many products!

ASC 606, Revenue from Contracts with Customers, replaces almost all previously existing revenue recognition guidance, including industry-specific guidance. That means unprecedented changes, affecting virtually all industries and all size organizations. For preparers, this guide provides the comprehensive, reliable accounting implementation guidance you need to unravel the complexities of this new standard. For practitioners, it provides in-depth coverage of audit considerations, including controls, fraud, risk assessment, and planning and execution of the audit. Recent audit challenges are spotlighted to allow for planning in avoiding these new areas of concern. This guide includes 16 industry-specific chapters for the following industries: Aerospace and Defense, Airlines, Asset Management, Broker-Dealers, Construction Contractors, Depository Institutions, Gaming, Health Care, Hospitality, Insurance, Not-for-Profits, Oil and Gas, Power and Utility, Software, Telecommunications, and Timeshare.

A must-have resource for new FASB guidance From financial reporting to revenue recognition to grants and contracts, you have a lot going on in the not-for-profit financial arena right now. Whether you're already an expert in NFP audit and accounting standards or just getting started, we ' ve got the practical guidance you need. This must-have resource for nonprofits accounting and auditing professionals is an essential reference which will assist you with the unique aspects of accounting and financial statement preparation and auditing for not-for-profit entities. The 2019 guide will help you do the following: Understand and implement recent updates and changes, including those related to financial reporting, revenue recognition, and grants and contracts Gain a full understanding of the accounting issues unique to not-for-profit entities A must-have resource for accounting and auditing professionals who work with nonprofits, this essential reference will assist in the unique aspects of accounting and financial statement preparation and auditing for not-for-profit entities.

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From financial reporting to revenue recognition to grants and contracts to auditor report changes, you have a lot going on in the not-for-profit financial arena right now. Whether you're already an expert in NFP audit and accounting standards or just getting started, this is the practical guidance you need. This must-have resource for nonprofits accounting and auditing professionals is an essential reference that will assist you with the unique aspects of accounting and financial statement preparation and auditing for not-for-profit entities. It will help you with the following Understand and implement recent updates and changes, including those related to financial reporting, revenue recognition, and grants and contracts Gain a full understanding of the accounting issues unique to not-for-profit entities Assist in the implementation of auditor report changes.

Get the industry-specific knowledge you need to successfully perform every aspect of your engagement. From revenue recognition challenges associated with frequent flyer programs to guidance for Fresh-Start Accounting, this Guide has you covered. Airlines - Audit & Accounting Guide provides best practices for accounting and auditing specific to major, regional and cargo airlines, including relevant guidance contained in standards issued through March 1, 2013. Guidance is supplemented with specific “ how-to ” recommendations for applying the standards to the airline industry. This Guide covers best practices related to revenue recognition, equipment purchase and maintenance issues, auditing risks, and much more. Covered topics include: Passenger Facility Charges–Save time and avoid errors with the Sample PFC Report–fully updated to comply with the Clarity Standards. Fresh-start Accounting–Step-by-step guidance through the complexities of executing a successful emergence. ASU 2012-02: Impairment Testing for indefinite-lived intangible assets–Guidance on determining when a qualitative assessment is indicated for your client. Audit risk factors–Be prepared to spot red-flags within your audit engagement related to management structure, industry developments, operating characteristics, and more. Revenue recognition–Industry standards and strategies are provided for trouble-spots such as frequent flyer programs, gross vs. net, capacity purchase agreements, manufacturer incentives and multiple element arrangements Clarified Auditing Standards–All auditing content has been fully conformed to reflect changes resulting from the Clarity Project.

Most of the accounting and financial reporting practices of entities undertaking gaming or gaming-related activities (collectively referred to as "gaming entities") are essentially the same as those of other industries. However, some activities of gaming entities are unique. Developed by leading experts, this guide delivers "how-to" strategies for handling audit and accounting issues common to entities in the gaming industry, so accounts and financial managers can provide high-quality services to their clients. Updated for recent auditing standards, this guide summarizes new standards, guidance and practices, explaining the numerous activities specific to gaming entities and provides information regarding accounting and auditing for many types of gaming industry issues. Also included are illustrative independent auditor's reports and financial statements of both a non-governmental gaming entity and a governmental gaming entity. Key benefits include: Provides important technical guidance, summarizes new standards and practices, and delivers how-to advice for handling audit and accounting issues that will be critical to your success. Offers clear and practical guidance on recent developments in areas such as online gaming and governmental gaming entities. Includes helpful industry coverage of the New Jersey Casino Redevelopment Authority, currency transaction reporting in the gaming industry, the tribal gaming industry, lotteries, and analytical procedures and internal controls unique to

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the gaming industry. Includes an appendix that highlights FASB ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606). Includes an appendix that contains the finalized revenue recognition implementation issues specific to gaming entities.

Whether a financial statement preparer or auditor, it is critical to understand the complexities of the specialized accounting and regulatory requirements for investment companies. This guide supports practitioners in a constantly changing industry landscape. It provides authoritative how-to accounting and auditing advice, including implementation guidance and illustrative financial statements and disclosures. Packed with continuous regulatory developments, this guide has been updated to reflect certain changes necessary due to the issuance of authoritative guidance since the guide was originally issued, and other revisions as deemed appropriate. The updates for this 2017 edition include extensive changes to the illustrated financial statements for registered investment companies that result from SEC's issuance of the release Investment Company Reporting Modernization and related amendments to Regulation S-X. Other updates to the 2017 edition include changes to illustrated attestation reports that result from AICPA's issuance of Statement on Standards for Attestation Engagements (SSAE) No. 18, Attestation Standards: Clarification and Recodification. Further updates include: References to appropriate AICPA Technical Questions and Answers that address when to apply the liquidation basis of accounting Appendixes discussing the new standards for financial instruments, leases, and revenue recognition Appendixes discussing common or collective trusts and business development companies

Considered the industry standard resource, this guide provides practical guidance, essential information and hands-on advice on the many aspects of accounting and authoritative auditing for employee benefit plans. This new 2016 edition is packed with information on new requirements — including the simplification of disclosure requirements for investments in certain entities that calculate net asset value per share (or its equivalent), the simplification of disclosures for fully benefit-responsive investment contracts, plan investment disclosures, and measurement date practical expedient, and a new employee stock ownership plans chapter that includes both accounting and auditing.

Considered the industry's standard resource, this guide will help accountants, auditors, and financial managers to understand the complexities of the specialized accounting and regulatory requirements of the health care industry. Updated for 2019, this edition has been prepared and reviewed by industry experts and provides hands-on, practical guidance for those who work in and with health care entities. A critical resource for auditors, this edition includes new accounting standards and relevant GASB and FASB updates (including those related to private companies).

The construction industry has seen significant changes in the past couple years. Whether you are in public accounting, performing assurance services, or operate in the industry, this guide has the information you need to perform at your best. Considered the construction industry standard resource, this 2019 edition features new accounting information and new auditing considerations, particularly with regards to considerations for FASB ASC 606. This guide is an indispensable reference document packed with information on new requirements and relevant changes to the FASB Accounting Standards Codification. From simple accounting to joint venture creation, this edition takes a deep dive into industry specific auditing procedures. Topics include: Practical tips and industry specific guidance; A detailed

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look at FASB ASU Nos. 2014-09, Revenue from Contracts with Customers, including new auditing considerations; An up-to-date look at the details of FASB ASU No. 2016-02, Leases

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