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As of June 1, 2018

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*AICPA Technical Practice Aids* American Institute of Certified Public Accountants. New York, NY.,2000 **Codification of Statements on Standards for Accounting and Review Services, Numbers 21 - 25** AICPA,2020-06-23 This book provides the requirements for performing engagements in accordance with Statements on Standards for Accounting and Review Services SSARS This updated edition includes the authoritative standards and interpretations applicable to preparation compilation and review engagements The guidance and related interpretations will help you apply the standards in specific circumstances The codification also clearly shows amendments deleted or superseded content and conforming changes due to the issuance of other authoritative guidance The codification contains all SSARSs including SSARS No 21 which is now effective through SSARS No 25 Materiality in a Review of Financial Statements and Adverse Conclusions SSARS No 25 further converges AR C section 90 with International Standard on Review Engagements ISRE 2400 Revised Engagements to Review Historical Financial Statements and minimizes differences with the auditing standards regarding concepts that are consistent regardless of the level of service performed on the financial statements *AICPA Technical*

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In 2016 the AICPA's Auditing Standards Board completed a major stage of its clarity project and issued SSAE No. 18. The new guidance is effective for reports dated May 1, 2017. SSAE No. 18 replaces the attestation standards introducing major new requirements that will change practice. In this transition year guidance on the extant attestation standards is also included. Wiley Practitioner's Guide to GAAS 2017 is completely updated to reflect all the clarified standards and provide valuable implementation information.



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