

SSARS Nos. 21-26 - Overview of the New Standards

AR-C SECTION 60 - GENERAL PRINCIPLES FOR SSARSs

- Key Changes Made in AR-C 60
- General Requirements for Performing SSARS Engagements – AR-C 60

AR-C SECTION 70- PREPARATION OF FINANCIAL STATEMENTS

- Scope of AR-C 70
- Summary of a Preparation of Financial Statements Engagement

AR-C SECTION 80 - COMPILATION ENGAGEMENTS

- Scope of AR-C 80- Compilation Engagements
- Objective of a Compilation Engagement

AR-C SECTION 90 - REVIEW OF FINANCIAL STATEMENTS

- Scope of AR-C 90- Review Engagements
- Requirements for Performing a Review Engagement Under AR-C 90

SSARS No. 26: Quality Management for an Engagement Conducted in Accordance With Statements on Standards for Accounting and Review Services

AR-C SECTION- SPECIAL CONSIDERATIONS—INTERNATIONAL REPORTING ISSUES

PRACTICE ISSUES- PART 1

- Controllers Issuing Financial Statements
- Distributing Draft Financial Statements
- Consideration of Fraud in a Compilation and Review Engagement
- Analytical Procedures in a Review Engagement

PRACTICE ISSUES- PART 2

- Restricting the Use of an Accountant's Compilation or Review Report
- Reporting of Specified Elements, Accounts, or Items of a Financial Statements

ETHICS AND INDEPENDENCE RULES- SSARS ENGAGEMENTS

- Overview of the Independence Rules in ET 1.295
- Discussion of the THREE SAFEGUARDS