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## AUDITING & ATTESTATION

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[Audit Guide](#)

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### **AICPA Technical Questions and Answers, 2018**

AICPA,2018-09-05 Find the answers to the questions accountants and their clients are asking in AICPA Technical Questions and Answers This publication compiles popular Q As from the AICPA's Technical Hotline This resource includes non authoritative literature on the following subjects Financial Statement Presentation Auditors Reports Required Supplementary Information Preparation Compilation and Review Engagements Liabilities and Deferred Credits Capital Revenue and Expense Specialized Industry Problems Specialized Organizational Problems Audit Fieldwork Attestation Engagements Updates to this annual publication include New Q As for investment companies long term investments section 69102220 and internal control multiemployer plans section 82006935 definition of a public business entity section 7100 partnerships section 7200 and auditors reports other reporting issues section 9160 have been added

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27 Q As under the following topics have also been revised Statement of cash flows section 1300 Consolidated financial statements section 1400 Notes to financial statements section 1800 Cash section 2110 Fixed assets section 2210 Long term investments section 2220 Health care entities section 6400 Investment companies section 6910 Financial Statement Reporting and Disclosure Employee Benefit Plans section 6931 Auditing Employee Benefit Plans section 6933 Predecessor auditors section 8900 Special reports section 9110 Attestation reports section 9510 and Attest engagement American Land Title Association best practices framework section 9540      **AICPA Professional Standards ,2014**

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