

University of Mississippi

eGrove

Guides, Handbooks and Manuals

American Institute of Certified Public Accountants (AICPA) Historical Collection

1-1-1997

AICPA implementation initiatives on SAS 82, Consideration of fraud in a financial statement audit

American Institute of Certified Public Accountants. Auditing Standards Board

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_guides



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

American Institute of Certified Public Accountants. Auditing Standards Board, "AICPA implementation initiatives on SAS 82, Consideration of fraud in a financial statement audit" (1997). *Guides, Handbooks and Manuals*. 208.

https://egrove.olemiss.edu/aicpa_guides/208

This Article is brought to you for free and open access by the American Institute of Certified Public Accountants (AICPA) Historical Collection at eGrove. It has been accepted for inclusion in Guides, Handbooks and Manuals by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

**AICPA Implementation Initiatives on SAS No. 82,
*Consideration of Fraud in a Financial Statement Audit***

The AICPA has undertaken a major initiative to assist auditors in understanding and implementing SAS No. 82. SAS No. 82 will be effective for audits of financial statements for periods ending on or after December 15, 1997. Implementation guidance includes the following:

- **A practice aid titled *Considering Fraud in a Financial Statement Audit: Practical Guidance for Applying SAS No. 82* will be available a few weeks after issuance of SAS No. 82. This publication walks you through the issues likely to be encountered in applying the SAS to audits and it provides you with valuable tools such as sample documentation, descriptions of common frauds, and extended audit procedures. It also includes specific guidance on applying the SAS's concepts to several industries, including state and local governments, not-for-profit organizations, financial institutions, and employee benefit plans. (Product no. 008883XZ, cost \$74, pre-publication discount cost \$59. Estimated publication date 3/4/97.)**

- **A CPE self-study course, *Consideration of Fraud in a Financial Statement Audit: The Auditor's Responsibilities Under SAS No. 82*, will be available on March 1, 1997. The course offers intermediate level information in text format. Recommended CPE credit is 8 hours. (Product no. 732045XZ, cost \$119.)**

- **A seminar version of the CPE course, *Consideration of Fraud in a Financial Statement Audit: The Auditor's Responsibilities Under SAS No. 82*, will be available through state societies after April 15, 1997.**

Please turn over for more implementation guidance 

- **Nationwide presentations on implementing SAS No. 82 will be presented by members of the Auditing Standards Board and AICPA senior staff involved in the development of the SAS. Recommended CPE credit: 4 hours.**

April 28, 1997	Colorado Springs & Boston
April 29, 1997	Los Angeles & St. Louis
April 30, 1997	Dallas & Cleveland
May 8, 1997	Chicago & New Orleans
May 9, 1997	New York & Washington, DC

For information and to register, call 800-TO-AICPA and give operator code XZ.

- **A video of one of the April or May 1997 presentations on implementing SAS No. 82 will be available as a self-study CPE course in July 1997. Recommended CPE credit: 4 hours.**
- **A speech outline on SAS No. 82 will be available on the AICPA Accountants' Forum on CompuServe and the AICPA WEB page in February 1997.**
- **A comparison of SAS No. 82 and SAS No. 53 will be available on the AICPA Accountants' Forum on CompuServe and the AICPA WEB Page in February 1997.**
- **Lecture notes on and a student outline of SAS No. 82 will be distributed to auditing professors in colleges and universities across the nation in the spring of 1997.**

Above prices do not include sales tax or shipping and handling.

To order call 1-800-862-4272 between 8:30 a.m.-7:30 p.m. EST or FAX 1-800-362-5066.