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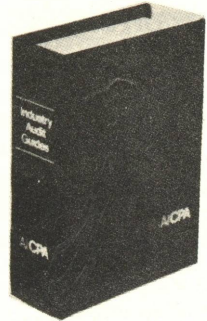
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AICPA Industry Audit and Accounting Guides

These studies offer the independent auditor essential background information as well as reliable guidelines for auditing and reporting on specific industries. Each guide describes distinctive characteristics of the industry covered, alerts the auditor to unusual problems, and explains regulations and other special factors to be taken into account. The guides also illustrate financial statements and auditors' reports where applicable.

If an AICPA Statement of Position has been issued on a subject related to an audit and accounting guide, it has either been incorporated in the guide or is provided at no additional charge.

Note: AICPA Audit and Accounting Guides that do not focus on specific industries are described on pages 6-8.



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Audits of Voluntary Health & Welfare Organizations (1974) No. 012120 \$9.00

Post Binder for Audit Guides (five binders needed for series) No. 011005 \$15.00

Also available on standing order. See page 63.

Audit Sampling

AN AUDIT AND ACCOUNTING GUIDE

This guide thoroughly explains and demonstrates how the provisions of SAS No. 39: *Audit Sampling* actually apply in practice. It covers both statistical and nonstatistical applications. Following an overview of the relationship between audit sampling and the audit process, the guide explains how audit sampling is used for tests of compliance with prescribed internal accounting control procedures. The guide also includes illustrative case studies, useful tables and other reference materials.

Major Subjects of the Guide Include – The audit sampling process . . . Sampling in compliance tests of internal accounting control . . . Sampling in substantive tests of details . . . General considerations . . . Nonstatistical sampling . . . Probability-proportional-to-size sampling . . . Classical variables sampling.

(1983) paperbound/160 pages No. 013138 \$9.00

Audits of Employee Benefit Plans

AN AUDIT AND ACCOUNTING GUIDE

This guide focuses on the special problems involved in auditing and reporting on financial statements of employee benefit plans. It includes suggested auditing procedures, information regarding statutory rules and regulations applicable to employee benefit plans, and illustrations of plan financial statements and auditors' reports.

Major Subjects of the Guide Include – Accounting and reporting by defined pension plans, defined contribution plans and employee health and welfare benefit plans . . . Planning the examination . . . Internal accounting control . . . Auditing investments, contributions received and related receivables, benefit payments, and participants' data and plan obligations . . . Other auditing considerations . . . The auditor's report.

(1982) paperbound/196 pages No. 012313 \$9.00

Audits of Service-Center-Produced Records

AN AUDIT AND ACCOUNTING GUIDE

The objective of this guide is to supply the auditor with sufficient information and reference sources for effectively serving clients who use a service center. The guide examines the special problems inherent in auditing such clients and offers additional guidance on particularly relevant aspects of auditing EDP systems. It also explains the application of familiar auditing methods to a new environment and introduces new methods particularly suited to this environment. Practical supplemental materials in the guide include typical accounting control questions, a payroll case study and a savings and loan case study.

Major Subjects of the Guide Include – Nature of service centers . . . Evaluating controls at service centers . . . Accumulation of evidential matter . . . Third-party review of service centers . . . Selecting a service center.

(1973) paperbound/96 pages No. 013354 \$9.00

Guide for Prospective Financial Statements

Prospective financial forecasts and projections are being used in a widening variety of financing... tax... and business management decisions. As a consequence, accountants are being called upon to provide more and more services in this area. This guide has been prepared to establish guidelines for the preparation and presentation of financial forecasts and projections. It is also intended to assist the accountant in performing professional services connected with such statements and reporting on them.

Major Subjects of the Guide Include—General information regarding prospective financial statements... Guidance for entities that issue prospective financial statements... Guidance for accountants who provide prospective financial statement services... Guidance regarding partial presentations... SEC policy on projections... SEC Safe Harbor Rule for Projections... Regulations governing practice of attorneys, CPAs, enrolled agents and enrolled actuaries before the IRS.

(1986)

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No. 012065 \$10.75

Computer-Assisted Audit Techniques

AN AUDIT AND ACCOUNTING GUIDE

This guide is intended for independent auditors who have an understanding of EDP fundamentals, EDP controls and fundamentals of automated accounting systems. It describes audit tools and techniques available to the auditor when a client uses EDP to process accounting data... relates EDP tools and techniques to auditing procedures... and describes an approach to planning and implementing these tools and techniques which will help the auditor in making decisions regarding their use.

Major Subjects of the Guide Include—EDP audit environment... Approaching the audit. *Generalized Audit Software*—Audit task performed... Applications... Feasibility and planning... Application design... Coding and testing... Processing... Working papers. *Other Computer-Assisted Audit Techniques*—Test data... Review of program logic... Program comparison... Utility programs... Specialized audit programs... Time-sharing programs.

(1979)

paperbound/102 pages

No. 062050 \$9.50

Personal Financial Statements

AN AUDIT AND ACCOUNTING GUIDE

This guide explains and illustrates the application of SOP 82-1: *Accounting and Financial Reporting for Personal Financial Statements* which states that such statements should present assets at their estimated current values and liabilities at their estimated current amounts. The guide discusses each type of personal financial statement engagement and provides illustrations of the reports that may be prepared under different circumstances. It also includes valuable reference materials.

Major Subjects of the Guide Include—Establishing an understanding with the client... Compilation, review and audit of personal financial statements... Illustrative reports on personal financial statements... Departures from GAAP in compilation and review reports... Audit reports... Reporting on statements prepared in conformity with comprehensive bases of accounting other than GAAP... Reporting on statement of financial condition only.

(1983)

paperbound/80 pages

No. 011132 \$8.50

Also available on standing order. See page 63.

Audits of State and Local Governmental Units Including Audits of Federal Financial Assistance

□ AN AUDIT AND ACCOUNTING GUIDE

This new guide explains in detail the specialized accounting and auditing practices applicable to governmental units below the federal level in conformity with current standards and guidelines. It clarifies virtually every question and problem likely to confront the independent auditor in the course of a governmental audit. The greatly expanded 1986 edition includes a separate section that explains the various procedures involved in audits of federal financial assistance programs and grants, a subject that has taken on considerably more importance in light of the requirements of the Single Audit Act of 1984. A number of appendixes including illustrative auditors' reports are also provided.

Major Subjects of the Guide Include – The local government audit: Government funds and account groups... The local government audit: Proprietary and fiduciary funds... Other governmental audit engagements... Auditors' reports... Associations with financial statements included in official statements. **AUDITS OF FEDERAL FINANCIAL ASSISTANCE** – Single audit planning and other considerations... Performing the single audit... Single audit reports.

(1986)

paperbound/312 pages

No. 012050 \$14.75

Financial Forecasts and Projections

Statement on Standards for Accountants' Services on Prospective Financial Information

This statement defines a "financial forecast" and a "financial projection" and establishes procedures and reporting standards for a compilation service and an examination service on prospective financial statements. It also establishes standards for services to apply agreed-upon procedures to prospective financial statements. In addition, the statement prohibits an accountant from compiling, examining or applying agreed-upon procedures to prospective financial statements that omit a summary of significant assumptions. It also prohibits use of the accountant's name in conjunction with a financial projection used by persons not negotiating directly with the responsible party unless the projection supplements a forecast.

(1985)

paperbound/48 pages

No. 023017 \$1.75

Financial Reporting and the Evaluation of Solvency *An Accounting Research Monograph*

BY LOYD E. HEATH

Questions of cash flow profitability and solvency frequently arise in connection with the evaluation of business success. This study proposes important changes and approaches which the author believes will lead to more realistic measures of a company's performance. The author discusses what types of information are needed to evaluate a company's solvency and explains how that information can best be communicated to financial statement users. He then proposes an alternative to current-non-current classification principles and suggests certain replacements for the statement of changes in financial position.

(1978)

paperbound/168 pages

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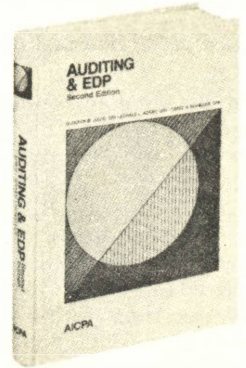
Auditing & EDP

BY GORDON B. DAVIS, DONALD L. ADAMS AND CAROL A. SCHALLER

The greatly expanded and completely updated 1983 edition of this practical reference and guide will prove invaluable to every independent accountant who may be involved in the audit of companies with computer-based data processing systems. It also offers important help to internal auditors and other financial executives involved in the design or testing of EDP systems.

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(1983)

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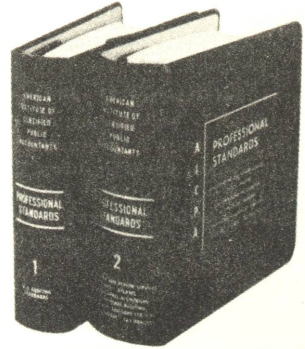
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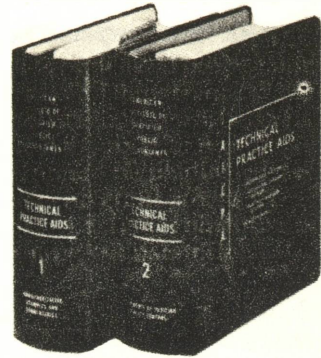
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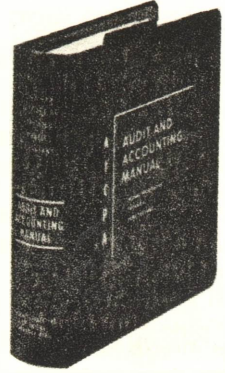
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(1985) paperbound/452 pages

No. 009857 \$44.00

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A Financial Reporting Practice Aid

This book has been specially prepared to serve as a nonauthoritative tool for accountants who find it helpful to use checklists when preparing financial statements and reports. It presents—in full 8½" x 11" size—the several disclosure checklists included in the AICPA's *Audit and Accounting Manual* as of October 1985.

The material includes—*Auditors' Reports Checklists . . . Accountants' Reports on Compiled or Reviewed Financial Statements of Nonpublic Entities Checklist . . . Financial Statements and Notes Checklists*. All checklists have been updated through SAS No. 49, SSARS No. 5, SFAS No. 85, FASB Interpretation No. 38 and FASB Technical Bulletin 85-2. Although the checklists do not represent minimum requirements and do not purport to be all-inclusive, they should prove extremely helpful as practice aids in the presentation of financial statements and reports.

(1985) paperbound/80 pages

No. 007368 \$7.50

Also available on standing order. See page 63.

Audits of Small Businesses

AN AUDITING PROCEDURE STUDY

The characteristics of a small business often have an effect on the conduct of an audit and the application of generally accepted auditing standards. This study focuses on those Statements on Auditing Standards that may be difficult to apply in the small business audit engagement and explains how the auditor can implement selected SASs. It also provides practical guidance for dealing with actual problems. Numerous tables, flowcharts, sample letters, matrixes, etc. are provided to illustrate application of the procedures described.

Major Subjects Include—Engagement planning... Internal accounting control... Designing the audit program... Performing analytical review procedures... Timing of audit tests... Extent of testing.

(1985)

paperbound/112 pages

No. 021026 \$9.50

Confirmation of Accounts Receivable

AN AUDITING PROCEDURE STUDY

This study surveys and summarizes current literature dealing with the confirmation of accounts receivable in order to provide practitioners with practical suggestions for improving the effectiveness and efficiency of the receivable confirmation process. Following a discussion of the relationship of financial statement assertions to accounts receivable audit objectives, it explains how these objectives may be achieved by using confirmations. It then discusses and illustrates four different types of confirmation forms—Positive... Negative... Blank... Expanded field—and offers guidance on selecting an appropriate confirmation form for various client situations.

The study also identifies fifteen practical suggestions for improving the quality and quantity of accounts receivable confirmation responses and provides a number of illustrative exhibits and reference materials which are sure to be helpful in your receivable confirmation work.

(1984)

paperbound/53 pages

No. 021011 \$6.00

Codification of Statements on Standards for Accounting and Review Services Nos. 1-5

This volume brings together all of the Statements on Standards for Accounting and Review Services that were issued as of January 1, 1985 by the AICPA's Accounting and Review Services Committee. Superseded portions have been deleted, amendments included and an index is provided. In addition, the book includes Accounting and Reviews Services Interpretations issued by the AICPA staff.

(1985)

paperbound/89 pages

No. 057121 \$6.00

AVAILABLE MARCH 1, 1986

Codification of Statements on Auditing Standards

Including Statement on Financial Forecasts and Projections

Here is an essential on-the-job reference and guide for every accountant who may be involved with any aspect of auditing. It codifies all Statements on Auditing Standards in effect as of January 1986. Superseded portions have been deleted, amendments have been included, and all of the material currently in effect has been organized by subject and indexed.

The latest edition of this important reference also includes the Statement on Standards for Accountants' Services on Prospective Financial Information: *Financial Forecasts and Projections*, which was issued by the AICPA Auditing Standards Board in October 1985 (see page 8).

In addition, the guide contains Auditing Interpretations ... several useful appendixes ... and a key word index that will prove especially valuable in helping you find pronouncements that pertain to specific auditing questions.

(1986)	paperbound/776 pages	No. 058976	\$16.00
	Post Binder for Statements on Auditing Standards	No. 058764	\$15.00

Auditors' Use of Microcomputers

AN AUDITING PROCEDURE STUDY

Use of the microcomputer as an audit tool can lead to a significant increase in audit efficiency and effectiveness. It is important, however, that the independent auditor knows how to select the right audit tasks for microcomputer applications ... and how to choose the correct software to perform these tasks. *An unplanned approach to selecting applications can actually increase audit time and costs!*

This study shows in practical terms how microcomputers are being used to perform various specific operations and functions in an audit engagement. It also shows how the microcomputer can help the firm administer an audit engagement more efficiently through better budgeting and time management and the preparation of engagement, client representation and management letters.

In addition, the study discusses various microcomputer software implementation considerations as well as the factors involved in the selection of software.

Major Subjects Include—Selecting microcomputer audit applications ... Trial balance and financial statement preparation ... Specific account applications ... Other audit related applications ... Engagement administration applications ... Microcomputer software implementation considerations ... Selecting software.

(1986)	paperbound/64 pages	No. 021030	\$6.50
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Also available on standing order. See page 63.

Available to AICPA Members Only*

**□ AICPA and FASB References in
Paperback Editions**

These paperback volumes make it possible for every working accountant to take maximum advantage of the profession's unique looseleaf services—at a fraction of the cost. The books contain the complete texts of all materials included in the services as of June 1, 1985. (See pages 10-13 for fuller descriptions of contents.)

The books are particularly useful because they may easily be used as on-the-job references. Although the guides do not provide the updating feature of the looseleaf services, they have proved useful to accountants at all levels of technical and professional responsibility who must be concerned with the requirements of current standards and the applications of these standards in actual practice.

AICPA PROFESSIONAL STANDARDS

This essential reference includes all standards, guidelines and interpretations currently in force in the areas of auditing... accounting and review services... ethics... MAS... tax practice... and quality control. Each major section is organized by subject and fully indexed.

Two Volumes (1985) No. 004500 Discount Price to AICPA Members \$24.00

FASB ACCOUNTING STANDARDS—CURRENT TEXT

This working reference integrates all current accounting pronouncements into a coherent text. The material is organized alphabetically by subject, and each section includes a summary of the topic, the applicable standards, a glossary, and interpretative materials (illustrations, examples, etc.). Each volume also includes flowcharts to assist in identifying the disclosure requirements and a comprehensive topical index.

Two Volumes (1985) No. 004529 Discount Price to AICPA Members \$27.00

SPECIAL COMBINATION PRICE**AICPA Professional Standards****FASB Accounting Standards—Current Text**

Four Volume Set No. 004533 Discount Price to AICPA Members \$40.00

FASB ACCOUNTING STANDARDS—ORIGINAL PRONOUNCEMENTS

These volumes contain accounting statements, interpretations, opinions and bulletins in their original text as issued and arranged chronologically. Superseded and amended material is shaded to show what changes have occurred and any pronouncement that has been totally superseded is deleted and its history explained.

Contents include—All titles and series in the Current Text volume plus—Accounting Terminology Bulletins... APB Statements... FASB Statements of Financial Accounting Concepts.

Two Volumes (1985) No. 004548 Discount Price to AICPA Members \$25.00

Available to AICPA Members Only*

AICPA and FASB References (Continued)

AUDIT AND ACCOUNTING MANUAL

Designed especially for use in the small and medium size practice, this extraordinary manual – although by definition nonauthoritative – is sure to serve as a valuable on-the-job working tool and reference. It explains and illustrates the actual techniques and procedures involved in every major facet of the audit engagement. Particularly useful are the book's illustrative procedures and exhibits including 74 individual working paper formats and 43 illustrative financial statement formats and notes to financial statements..

One Volume (1985) No. 007211 Discount Price to AICPA Members \$15.00

TECHNICAL PRACTICE AIDS

(Plus AICPA Statements of Position)

Hundreds of the most troublesome and frequently encountered questions and problems submitted to the AICPA's Technical Information Service are answered in this book (by definition nonauthoritative). In each instance, you get a summary of the problem encountered in practice . . . the solution and/or recommendations that were made . . . and references to relevant standards or other authoritative sources wherever pertinent. A major section of the book brings together Statements of Position issued by the AICPA Accounting Standards Division and Auditing Standards Division. They will serve as a valuable source of reference and guidance on important accounting and auditing issues.

One Volume (1985) No. 004552 Discount Price to AICPA Members \$18.00

SPECIAL COMBINATION PRICE

AICPA Professional Standards

FASB Accounting Standards – Current Text

FASB Accounting Standards – Original Pronouncements

Technical Practice Aids

Audit and Accounting Manual

Eight Volume Set No. 004567 Discount Price to AICPA Members \$85.00

Educational Discount. The educational discount on these references is 20 percent off the AICPA member prices shown. Because of our contractual arrangements with the publishers, the educational discount applies only to single copies or single sets. Purchase orders from schools do not qualify for this discount.

*Nonmembers may order the FASB volumes at list prices from the McGraw-Hill Book Company, P & RB Division, 1221 Avenue of the Americas, New York, NY 10020.

All other volumes may be ordered at list prices from Commerce Clearing House, Inc., 4025 W. Peterson Avenue, Chicago, IL 60646.

Also available on standing order. See page 63.

Audit and Control Considerations in an On-Line Environment

A COMPUTER SERVICES GUIDELINE

This guideline examines the special characteristics and the attendant audit and control problems that may arise in an on-line environment. It will help you—understand the variety of environments that are included in the generic classification of on-line... identify the impact that the on-line environment has on the auditor's study and evaluation of a company's system of internal accounting control... and identify the impact that an on-line environment may have on the nature, timing and extent of audit procedures. The guideline also includes descriptions of possible audit procedures and alternative audit strategies and an illustrative case study.

(1983)

paperbound/32 pages

No. 047581 \$8.50

Audit Considerations in Electronic Funds Transfer Systems

A COMPUTER SERVICES GUIDELINE

The expanding use of electronic funds transfer systems (EFTS) by financial institutions promises to have a significant impact on businesses and consumers. This study reviews EFTS regulations including guidelines for national banks, savings and loan associations and state financial institutions. It also considers certain legal questions and problems raised by such systems. Finally, the study assesses the impact of EFTS on auditing and internal control requirements and procedures.

(1978)

paperbound/24 pages

No. 047524 \$9.00

Management, Control and Audit of Advanced EDP Systems

A COMPUTER SERVICES GUIDELINE

This guide describes the characteristics of advanced EDP systems and discusses control mechanisms as they relate to the management and audit of such systems. It examines such major areas as internal accounting control... auditability... and EDP technical proficiency—in each instance identifying specific problems and suggesting possible solutions. The study also recommends certain hardware and software features that will permit more effective audit and control.

(1983)

paperbound/37 pages

No. 047510 \$9.50

RING BINDER FOR COMPUTER SERVICES GUIDELINES

Studies in the Computer Services Guidelines series are produced in an 8½" x 11" format to permit full-size reproduction of forms and exhibits. This special binder—which bears the title of the series on its spine—is available to hold the series for ready reference.

No. 046907 \$15.00

Controls Over Using and Changing Computer Programs

A COMPUTER SERVICES GUIDELINE

This guideline deals with an important aspect of the auditor's study and evaluation of internal accounting control – consideration of whether management's control procedures have operated as planned for those functions that are performed by computer programs. The study examines controls over the use of computer programs. It also reviews controls over program changes. A final chapter describes a realistic case study which illustrates the various specific steps taken by the auditor in studying and evaluating controls over using and changing computer programs.

(1979)

paperbound/27 pages

No. 047543 \$9.00

Audit and Control Considerations in a Minicomputer Environment

A COMPUTER SERVICES GUIDELINE

This basic guide will help you plan and conduct an audit when a minicomputer is used to process significant accounting data. It discusses the minicomputer environment and explains the audit and control factors that must be taken into account. You will be alerted to several of the control characteristics that may exist when a minicomputer is used ... the risks associated with the characteristics ... and the controls required to reduce these risks. You will also learn what audit and planning factors to consider ... their relation to relevant SASs ... and how to select computer-assisted audit techniques appropriate to particular circumstances.

(1981)

paperbound/34 pages

No. 047577 \$9.50

Audit Approaches for a Computerized Inventory System

A COMPUTER SERVICES GUIDELINE

This guideline will help the auditor more fully understand a computerized inventory system... identify control techniques to satisfy control objectives... and identify possible compliance and substantive tests for such a system.

Following a discussion of the common functions of computerized inventory systems, the guideline describes in detail an actual computerized inventory system and explains how the objectives of application controls are met. It also discusses possible audit procedures for the example system. A final chapter explains how the control and audit procedures discussed in the guide apply to other inventory systems. Illustrations include informative flowcharts and file layouts.

(1980)

paperbound/66 pages

No. 047562 \$9.50

Also available on standing order. See page 63.

Report of the Joint Data Base Task Force

A data base environment can affect a company's system of internal control. It can also influence the nature, timing and extent of audit procedures. This report—the result of a study conducted by a task force formed by the AICPA, The Canadian Institute of Chartered Accountants and the Institute of Internal Auditors—is intended for general management and financial auditors. It describes the effects a data base environment may have on control and audit procedures. The text is divided into three chapters—The Data Base Environment . . . Control Considerations in a Data Base Environment . . . and Audit Considerations in a Data Base Environment.

Since the use of jargon, technical terms and discussion are limited, the report is certain to be helpful to every independent auditor as well as corporate management and accounting personnel who must be concerned with this subject.

(1983) paperbound/38 pages No. 029230 \$5.00

Control of Computer Applications

IFAC Management Accounting Practice Study No. 1

Issued by the International Federation of Accountants, this study provides information on the scope and extent of the work necessary to ensure effective management and control of computer applications. It provides suggestions for efficient control for each type of computer system—mainframe . . . minicomputers . . . and microcomputers.

The study covers control of input, processing, storage, output and access. It also considers questions related to ownership of data and responsibility for systems integrity and control.

(1985) paperbound/24 pages No. 019914 \$3.50

Guidelines to Assess Computerized Time and Billing Systems for Use in CPA Firms

A COMPUTER SERVICES GUIDELINE

See page 40 in the *Practice Management & Quality Control* section of the catalog for a description of this guideline.

Also available on standing order. See page 63.

Accounting for Income Taxes

BY DONALD J. BEVIS AND RAYMOND E. PERRY

This booklet—an interpretation of APB Opinion 11—suggests guidelines for applying the *Opinion* in practice. It discusses and illustrates the treatment of such questions as interperiod tax allocation... operating losses... investment credit carrybacks and carryforwards... and financial statement presentation.

(1979)

paperbound/76 pages

No. 003507 \$7.50

AICPA Statements of Position

FASB Statement No. 32 specifies that the specialized accounting and reporting principles and practices contained in designated AICPA Statements of Position are preferable accounting principles for purposes of applying APB Opinion No. 20, *Accounting Changes*. If an SOP amends an AICPA audit and accounting guide, it has been incorporated in a new edition of the guide or a copy is provided with the guide (applies to new orders only).

SOPs OF THE AUDITING STANDARDS DIVISION

AUDITING LIFE REINSURANCE (*Supplements Audits of Stock Life Insurance Companies*) (11/84) No. 013405
CONFIRMATION OF INSURANCE POLICIES IN FORCE (*Audits of Stock Life Insurance Companies*) (8/4/78) No. 013284

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83-1: REPORTING BY BANKS OF INVESTMENT SECURITIES GAINS OR LOSSES
(Amendment to Audits of Banks) No. 014681

82-1: ACCOUNTING AND FINANCIAL REPORTING FOR PERSONAL FINANCIAL STATEMENTS
(Amendment to Audits of Personal Financial Statements) No. 014677

81-2: REPORTING PRACTICES CONCERNING HOSPITAL RELATED ORGANIZATIONS
(Proposal to the FASB to Amend Hospital Audit Guide) No. 014662

80-2: ACCOUNTING AND FINANCIAL REPORTING BY GOVERNMENTAL UNITS
(Amendment to Audits of State and Local Governmental Units) No. 014624

78-10: ACCOUNTING PRINCIPLES AND REPORTING PRACTICES FOR CERTAIN NONPROFIT ORGANIZATIONS No. 014540

Each Statement of Position \$3.50

The Auditor's Reporting Obligation

Meaning and Implementation of the Fourth Standard of Reporting

AUDITING RESEARCH MONOGRAPH NO. 1

BY D. R. CARMICHAEL

This monograph studies and evaluates the criteria actually used by auditors in deciding whether an opinion should be qualified or disclaimed when there is a major uncertainty ... or qualified or adverse when there is a serious departure from generally accepted accounting principles. It also attempts to elaborate and refine those criteria which the author finds in many respects to be vague.

The monograph is based on a review of 2,000 reports as well as an in-depth study of 300 cases drawn from the confidential files of several public accounting firms. Throughout the text, actual information and examples are extensively quoted from these materials to illustrate the concepts and procedures discussed.

(1978)

paperbound/188 pages

No. 020019 \$15.00

Internal Accounting Control Evaluation and Auditor Judgment

AUDITING RESEARCH MONOGRAPH NO. 3

BY THEODORE J. MOCK AND
JERRY L. TURNER

What factors go into the auditor's judgment process? How do auditors actually decide how much audit evidence is appropriate in different internal control situations? This study examines these key questions in depth. It reviews professional literature as it relates to evaluation of internal accounting control and audit program design, paying particular attention to the complexities of the judgment process.

A unique feature of the study is an experiment involving nearly 200 audit seniors and supervisors. These seniors and supervisors were presented with a realistic and complex case study based upon an actual audit client, including all the documentation available during an audit. Analysis of the research serves to reveal how changes in internal controls and differences in guidance affect the independent auditor's decisions on the extent of audit tests required in engagement situations.

(1981)

paperbound/111 pages

No. 020038 \$11.00

The Market for Compilation, Review and Audit Services

AUDITING RESEARCH MONOGRAPH NO. 4

BY JERRY L. ARNOLD AND
MICHAEL A. DIAMOND

The introduction of compilation and review services has had a significant impact on the day-to-day work of every independent auditor. This study is sure to provide you with many practical insights into this critically important subject.

The study examines the actual experiences, reactions and attitudes of CPAs and bankers concerning the services now available for nonpublic companies—compilation ... review ... and audit. The study evaluates how the introduction of compilation and review services has affected the practice of accounting and shows how the principal users of financial statements have reacted to the introduction and implementation of these services. It also presents a series of summaries and recommendations.

(1981)

paperbound/111 pages

No. 020042 \$9.50

Audit Problems Encountered in Small Business Engagements

AUDITING RESEARCH MONOGRAPH NO. 5

BY DEBRA D. RAIBORN

This monograph provides evidence—drawn from actual practitioners' experiences—on the nature, frequency and importance of problems encountered by the auditor in implementing auditing standards in small business audit engagements. Following a discussion of the characteristics of the small business, the study examines a wide range of significant small business audit problems. It also reviews the relationship between small business clients and the accounting firm and the nature and extent of problems likely to arise.

(1982)

paperbound/109 pages

No. 020057 \$10.00

Auditor Reviews of Changing Prices Disclosures

AUDITING RESEARCH MONOGRAPH NO. 6

This study examines the nature, extent and costs of the procedures used by auditors in complying with current standards for reporting the effects of changing prices. These standards include SFAS No. 33, which requires most large companies to provide supplementary financial data on the effects of changing prices; plus SAS No. 27, and SAS No. 28, both of which statements require auditors to apply certain procedures to such data.

Jointly sponsored by the FASB and the AICPA, the study is based on a questionnaire and in-depth interviews with engagement partners, managers and others directly involved in reviewing changing prices data for clients. The findings reported in the monograph—as they pertain to the costs and special problems related to such reviews, and the auditors' perception of the usefulness and auditability of SFAS No.33 data—should be of considerable value in helping auditors and accounting policymakers deal with the problems of changing prices.

(1984)

paperbound/96 pages

No. 020061 \$10.00

Statistical Auditing

BY DONALD ROBERTS

SAS No. 39: *Audit Sampling* quotes extensively from this guide. The book will therefore be more useful than ever in your work. The guide provides you with a comprehensive understanding of the applications and use of statistical sampling in audit planning and practice. Written without technical jargon, the book systematically covers the full array of statistical techniques available to the auditor and explains the factors that should be taken into account when determining which sampling plan to use in specific circumstances.

The book discusses how to incorporate statistical sampling into audit practice and offers advice on firm policies... documenting and reviewing statistical applications... and coordinating them with other tests. It also includes case studies, references and computer programs.

(1978)

vinylbound/288 pages

No. 053027 \$20.00

Also available on standing order. See page 63.

The Accounting Responses to Changing Prices

Experimentation With Four Models

This study represents the first practical approach to a subject that has become extremely important in light of SEC and FASB proposals as well as other developments. It shows how twenty-three major public companies recast their financial statements in an effort to demonstrate how the impact of changing prices might be recognized. After discussing thirteen choices for a conceptual framework for accounting and reporting, the study describes and compares the four different models that were used. It then illustrates their actual application in the financial statements of the participating companies. It also presents the complete financial statements that were prepared by two of them.

(1979)

paperbound/240 pages

No. 029102 \$17.00

Identification and Discussion of Certain Financial Accounting and Reporting Issues Concerning LIFO Inventories

ACCOUNTING STANDARDS DIVISION ISSUES PAPER

This issues paper identifies and discusses many financial accounting and reporting issues relating to LIFO inventories including those involving poolings, liquidations, and interim reporting. For some issues, the task force recommends changes in current practice; for others, it concludes that current practice should be continued for financial reporting purposes. In addition to illustrated discussions of the practices involved, the book includes an appendix that demonstrates the application of various computational techniques.

(1985)

paperbound/108 pages

No. 830431 \$9.50

Accounting for Options

ACCOUNTING STANDARDS DIVISION ISSUES PAPER

Businesses in different industries have diverse accounting practices for investments. Because many of those businesses are now engaged in options activity, some expect growing diversity in practice in accounting for options. This issues paper broadly considers the accounting treatment of options. It covers both purchased and written options traded on organized exchanges and options activity other than on an organized exchange, including options on government debt securities. It also addresses such options trading strategies as hedges of existing assets or liabilities... hedges related to anticipated transactions... and hedges of firm commitments.

(1986)

paperbound

No. 830470 \$11.50

□ Issues Papers of the Accounting Standards Division

These papers identify and discuss financial accounting and reporting issues the division believes need to be addressed or clarified by the FASB. They do not establish standards of financial accounting enforceable under Rule 203.

Accounting for Changes in Estimates (No. 830018) 12/15/78

Accounting for Uncertainties (No. 830037) 12/20/78

The Meaning of "In Substance a Repossession or Foreclosure" and Accounting for Partial Refinancing of Troubled Real Estate Loans under FASB 15 (No. 830060) 1/15/79

Accounting for Allowances for Losses on Certain Real Estate and Loans and Receivables Collateralized by Real Estate (No. 830107) 6/21/79

Joint Venture Accounting (No. 830111) 7/17/79

Accounting by Investors for Distributions Received in Excess of Their Investment in Joint Ventures (No. 830145) 10/15/79

Accounting for Grants Received from Governments (No. 830150) 10/16/79

"Push Down" Accounting (No. 830164) 10/30/79

Accounting for Vested Pension Benefits Existing or Arising When a Plant is Closed or a Business Segment is Discontinued (No. 830183) 2/5/80

Accounting in Consolidation for Issuances of Subsidiary's Stock (No. 830200) 6/3/80

Accounting for Lease Brokers (No. 830215) 6/20/80

Accounting for the Inability to Fully Recover the Carrying Amounts of Long Lived Assets (No. 830220) 7/15/80

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Certain Issues that Affect Accounting for Minority Interest in Consolidated Financial Statements (No. 830287) 3/17/81

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Accounting for Joint Costs of Multi-Purpose Informational Materials and Activities of Nonprofit Organizations (No. 830319) 7/16/81

Accounting by Agricultural Procedures and Agricultural Cooperatives (No. 830338) 11/6/81

Depreciation of Income Producing Real Estate (No. 815080) 11/16/81

Acceptability of "Simplified LIFO" for Financial Reporting Purposes (No. 830342) 10/14/82

Accounting for Employee Capital Accumulation Plans (No. 830357) 11/15/82

Accounting for Nonrefundable Fees of Originating or Acquiring Loans and Acquisitions Costs of Lending and Insurance Activities (No. 830376) 10/12/83

Accounting for Costs of Software for Sale or Lease (No. 830395) 2/17/84

Each Issues Paper (*with exceptions noted on opposite page*)

\$3.50

□ Also available on standing order. See page 63.

Other Comprehensive Bases of Accounting

TECHNICAL INFORMATION FOR PRACTITIONERS SERIES NO. 1

This new book offers guidelines, illustrative financial statements (including footnotes) and accountants' reports for statements prepared on a cash and income tax basis of accounting. It will prove particularly useful as an on-the-job working tool for staff members of small and medium sized firms whose clients prefer that their financial statements be prepared on a basis other than generally accepted accounting principles. The book presents material from the AICPA *Audit and Accounting Manual* – significantly expanded and supplemented with a number of practical features – in a convenient easy-to-use format.

Includes Illustrations for These Types of Financial Statements and Reports—Cash Basis (a Corporation)... Cash Basis (a Partnership)... Cash Basis (a Professional Corporation)... Cash Basis (an S Corporation)... Income Tax Basis Accrual Methods... Standard Accountants' Reports for Compilation, Review and Audit Engagements... Certain Nonstandard Reports.

Available Spring 1986

Price to be announced

Planning Considerations for an Audit of a Federally Assisted Program

Auditing Interpretation of SAS No. 22, "Planning and Supervision."

This pamphlet discusses the particular matters that an auditor should consider in planning the audit of a federally assisted program. It examines the requirements of the GAO and their relationship to Statements on Auditing Standards as they pertain to technical and professional questions.

(1981)

paperbound/9 pages

No. 058779 \$1.75

A User's Guide to Understanding Audits and Auditor's Reports

This guide provides an expertly-organized explanation of the purposes, principles, techniques and procedures involved in the audit of a business enterprise and the resulting auditor's report. Designed particularly for users of financial statements, the guide brings into sharp focus the meaning and significance of audit reports. Written in readily-understandable language, the guide will be helpful to every accounting firm and business enterprise that may want to clarify the audit process.

(1982)

paperbound/28 pages

No. 058500 \$2.50

Sunset Review of Accounting Principles

This report identifies significant measurement and disclosure requirements of generally accepted accounting principles that either (a) are not relevant to the financial statements of most small and medium-sized private companies or (b) do not provide benefits to the users of those statements sufficient to justify the costs. The report represents the opinion of the AICPA Private Companies Practice Section.

(1982)

No. 835011

Single copy available free on request.

Report on the Study of EDP-Related Fraud in the Banking and Insurance Industry

This report—produced by a specially-appointed AICPA EDP Fraud Review Task Force—places the problem of EDP-related fraud in perspective. It is based on an analysis of two industry surveys which focused attention on various actual fraud cases to provide a basis for evaluating the range of conditions under which EDP-related fraud may occur.

Because the data available on many publicly reported cases is often inadequate, it is difficult to determine what went wrong or how a particular crime could have been prevented. However, by describing the specifics of how several cases were perpetrated, the report provides information that may help EDP users in taking steps to prevent becoming victims of similar frauds.

(1984)

paperbound/27 pages

No. 029259 \$3.00

Accounting and Financial Reporting by State and Local Governments: An Experiment

This report has been prepared in order to help evaluate the accounting principles described in the AICPA audit guide, *Audits of State and Local Governmental Units*. It presents the findings of a special experiment in which a number of governmental units were asked to prepare financial statements in conformity with accounting principles which differ from the audit guide principles in two major respects.

Major Subjects Include—Accounting experiments . . . Description of the principles applied in the experiment . . . Implementation of the experiment . . . Opinions on the usefulness of the principles and the experiment . . . The experimenters' financial statement.

(1981)

paperbound/57 pages

No. 029403 \$9.50

Report of the Special Committee on Accounting Standards Overload

This report presents the findings and recommendations of the AICPA Special Committee on Accounting Standards Overload. It also includes recommended FASB and AICPA action to alleviate the problem of accounting standards overload—especially for small, closely held businesses. The basis of the committee's conclusions and recommendations are discussed along with examination of possible alternative courses of action such as—retaining status quo . . . two sets of GAAP . . . simplifying GAAP for all entities . . . differential disclosure and measurement alternatives . . . a change in CPAs' reporting standards . . . optional alternatives to GAAP and income tax basis financial statements.

(1983)

paperbound/40 pages

No. 029225 \$2.50

□ Financial Report Surveys

BY HORTENSE GOODMAN AND LEONARD LORENSEN

This series of studies is designed to show in detail how specific accounting and reporting questions are actually being handled in the financial reports of companies in a wide range of industries. They are designed to supplement the "overview" provided by *Accounting Trends & Techniques* (see page 15). The surveys include numerous illustrations drawn from the AICPA's National Automated Accounting Research System which stores data from thousands of published reports. They also include the texts of official pronouncements wherever applicable.

32. Accounting for In Substance Defeasance of Debt (1986)	No. 037912	\$10.50
31. "Push Down" Accounting (1986)	No. 037908	10.50
30. Updated Illustrations of the Disclosure of Related Party Transactions (1985)	No. 037895	10.50
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□ Also available on standing order. See page 63.

Standard Confirmation Forms

These widely used forms are available from the AICPA at prices shown below. Both forms are printed in duplicate on carbonless paper, a welcome time-saving feature for the public accounting firm. Both forms may now be ordered without imprint or with your firm's name and address imprinted. **In the case of imprinting, please allow five weeks for delivery.**

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These guidelines are issued by the International Auditing Practices Committee of the International Federation of Accountants. The objective of International Guidelines is to help promote uniformity of practice throughout the world.

Preface and Guideline; No. 1: Objective and Scope of the Audit of Financial Statements (two pamphlets) (1980) No. 019011 \$3.25

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No. 3: Basic Principles Concerning an Audit (1980) No. 019030

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These guidelines are issued by the Education Committee of the IFA.

No. 1: Guideline on Prequalification Education and Training (1982) No. 019609

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No. 3: Guideline on Test of Professional Competence (1984) No. 019806

INTERNATIONAL EDUCATION GUIDELINES (continued)

No. 4: Guideline on Core of Knowledge—Professional Subjects (1984) No. 019810

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No. 2: Statement on Professional Competence (1982) No. 019312

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No. 4: Statement on Confidentiality (1982) No. 019632

No. 6: Statement on Conditions for Acceptance of Appointment When Another Accountant is Carrying Out Work for Same Client (1983) No. 019647

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Each Statement \$2.50

 Statements on International Accounting Standards

These statements are issued by the International Accounting Standards Committee (IASC). They are designed to *“formulate and publish in the public interest, basic standards to be observed in the preservation of audited accounts and financial statements and to promote their world-wide acceptance and observance.”*

13. Presentation of Current Assets and Current Liabilities (1979) No. 036125

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Also available on standing order. See page 63.

EDP Engagement: Systems Planning and General Design

MAS TECHNICAL CONSULTING PRACTICE AID NO. 1

This practice aid provides practical information and advice on conducting an MAS engagement in which the practitioner is called upon to assist a client in the initial phases of developing an EDP system. Various aspects of systems planning and general systems design are reviewed in the light of typical engagement situations.

Major Subjects Include – Common types of activities in EDP engagements ... Concept and aspects of systems design ... Typical engagement situations ... Engagement considerations ... Engagement objectives and client benefits ... Engagement scope ... Engagement approach ... Engagement output ... Illustrative segments of engagement outputs.

(1982)

paperbound/36 pages

No. 055022 \$5.00

Financial Model Preparation

MAS TECHNICAL CONSULTING PRACTICE AID NO. 2

BY PHILIP L. BLUMENTHAL, JR.

Financial models offer valuable benefits to just about every business that can use prospective financial data in making decisions. This technical practice aid offers practical guidance for those MAS engagements that involve the preparation of a financial model. It discusses in detail specific financial modeling techniques and demonstrates their applications in practice. By dealing exclusively with the techniques of financial model preparation, the study will bring this complex subject into clear focus and enable you to deal with it more effectively.

Major Subjects Include – Definitions of modeling terms ... Typical engagement situations ... Engagement considerations ... Engagement objectives and client benefits ... Engagement scope ... Engagement approach ... Sample engagement letters ... Concepts to be considered in model preparation ... Engagement output.

(1983)

paperbound/40 pages

No. 055037 \$7.50

Financial Ratio Analysis

MAS TECHNICAL CONSULTING PRACTICE AID NO. 3

BY JOSEPH E. PALMER

This aid explains the use of financial ratio analysis to evaluate a company's current position in relation to past experiences or in relation to data on comparable organizations. A specific MAS engagement is described to illustrate the application of financial ratio analysis techniques for a manufacturing concern that engages a CPA firm to prepare a loan package.

The financial ratio analysis techniques described in the aid can be used in many different types of client engagements involving the evaluation of past, current and future performance and the interpretation of financial facts and circumstances.

Major Subjects Include – Typical engagement situations ... Engagement acceptance considerations ... Engagement objectives and client benefits ... Engagement scope ... Engagement approach ... Engagement outputs.

(1983)

paperbound /36 pages

No. 055041 \$5.00

EDP Engagement: Software Package Evaluation and Selection

MAS TECHNICAL CONSULTING PRACTICE AID NO. 4

BY DOUGLAS M. CORBAN AND ROBERT F. SHRIVER

This practice aid will familiarize the practitioner with the approach, methods and activities involved in helping a client evaluate and select software packages after hardware decisions have been made. It reviews the potential advantages and disadvantages of such packages and describes the entire sequence of activities involved in their evaluation and selection. The practice aid also includes illustrative exhibits.

Major Subjects Include—Typical engagement situations ... Engagement acceptance considerations ... Engagement objectives and client benefits ... Engagement scope and approach ... Optional engagement activities ... Project control.

(1984)

paperbound/32 pages

No. 055056 \$7.50

EDP Engagement: Assisting Clients in Software Contract Negotiations

MAS TECHNICAL CONSULTING PRACTICE AID NO. 5

This practice aid provides valuable information and guidance on helping a client in software contract negotiations with a third party. Accounting practitioners, because of their involvement with a company's EDP functions, are in a position to provide clients and their attorneys with technical resources that can result in an advantageous contract and help avoid many of the pitfalls involved. An especially useful feature is a *Software Contract Negotiations Checklist*.

Major Subjects Include—Engagement considerations ... Contract for preprogrammed ready-to-use software ... Contract for software product and for development ... Preparation for negotiations ... Major objectives ... Specific issues.

(1984)

paperbound/19 pages

No. 055060 \$7.50

Assisting Clients in the Selection and Implementation of Dedicated Word Processing Systems

MAS TECHNICAL CONSULTING PRACTICE AID NO. 6

Dedicated word processing systems are playing an integral role in office automation. This practice aid explains the steps taken in a typical MAS engagement involving the selection and implementation of such a system. In addition to a step-by-step review, the practice aid includes a case study—complete with five illustrative exhibits—that describes the specific actions and operations involved in an actual engagement.

Major Subjects Include—Evaluating the client's needs ... Selection process ... Evaluating vendors' responses ... Presenting recommendations ... Contract negotiations ... Implementation assistance ... Managing word processing.

(1984)

paperbound/43 pages

No. 055075 \$7.50

Also available on standing order. See page 63.

Assisting Small Business Clients in Obtaining Funds

MAS SMALL BUSINESS CONSULTING PRACTICE AID NO. 1

Using a step-by-step approach, this practice aid reviews the factors and procedures involved in helping a client locate external sources of funds and assisting in the preparation of data that may be required for lenders and investors. You will learn what information you should have concerning the client's plans and reasons for seeking funds and what steps to follow in helping the client develop and document a funding plan and funding proposal package. Also includes an illustrative engagement that shows how the various steps covered are actually performed in practice.

Major Subjects Include—Gathering essential information... Analysis of information and determination of funding objectives... Financial projections... Evaluating and selecting financial methods and funding sources... Preparation of a funding proposal package... Concluding the engagement.

(1983)

paperbound/55 pages

No. 055018 \$5.00

Identifying Client Problems:

A Diagnostic Review Technique With Selected Working Capital Illustrations

MAS SMALL BUSINESS CONSULTING PRACTICE AID NO. 2

This practice aid describes a review technique that can help you uncover potential opportunities for improving a client's financial operations and other activities. Using selected working capital items to demonstrate the technique in practice, the aid includes examples of forms and questionnaires. The study also points out how the technique is not limited to diagnostic review but is applicable to broader MAS engagements as well. It can also be used as an adjunct to the audit, review, compilation and tax services you provide to small business clients.

Major Subjects Include—Identifying problems and documenting your findings... Deciding the significance of your findings in a specific client area... Determining whether comments on your findings are appropriate... Supporting your comments to clients... Recognizing areas that may need corrective action... Documenting the degree of severity of the problems encountered... Establishing priorities for corrective action... Developing recommendations.

(1983)

paperbound/24 pages

No. 055253 \$5.00

Assisting Clients in Maximizing Profits:

A Diagnostic Approach

MAS SMALL BUSINESS CONSULTING PRACTICE AID NO. 3

This practice aid provides key information and proposes specific techniques that will help you locate ways to improve a small business client's financial activities. It can also be useful in developing suggestions for maximizing resources and achieving more efficient and profitable operations. An illustrative *Diagnostic Review Questionnaire and Summary* form the basis of an approach that will help you—identify problems... evaluate the significance of your findings... recognize areas that need corrective action... and establish priorities.

Major Subjects Include—Engagement considerations... Illustrative engagement approach... Techniques for using the illustrative forms... Sample diagnostic review elements and questions... Selected sources of ideas for diagnostic review questions.

(1984)

paperbound/48 pages

No. 055268 \$5.00

Effective Inventory Management for Small Manufacturing Concerns

MAS SMALL BUSINESS CONSULTING PRACTICE AID NO. 4

Inventory acquisition and management is of major importance to the small business because it often represents the largest use of working capital and has a significant impact on current and future operations. This practice aid explains the characteristic of efficient inventory control and provides practical guidance for helping a manufacturing client improve inventory management. The study discusses a typical engagement step-by-step and also includes accounting control and physical control matrices which will help in identifying specific problems and suggesting possible solutions.

Major Subjects Include – Engagement approach ... Preliminary survey ... Factfinding ... Diagnosis of problems ... Formulation of recommendations ... Final report ... Characteristics of effective inventory management.

(1985)

paperbound/19 pages

No. 055272 \$5.00

Assisting Clients in Determining Pricing for Manufactured Products

MAS SMALL BUSINESS CONSULTING PRACTICE AID NO. 5

In addition to providing information that will be useful to practitioners engaged to help clients set prices for their products, this practice aid can also be helpful in developing suggestions for improving pricing practices and achieving more profitable operations. It discusses the steps involved in this type of MAS engagement and illustrates a sample engagement work program, including a project planning chart. It also presents sample product-pricing formulas for manufacturers of seven different products.

Major Subjects Include – Undertaking the engagement ... Preliminary evaluation ... Engagement work program ... Developing a product-pricing formula ... Progress reports to the client ... Final report.

(1985)

paperbound/33 pages

No. 055287 \$7.50

Business Planning

MAS SMALL BUSINESS CONSULTING PRACTICE AID NO. 6

This practice aid introduces concepts, approaches and techniques that can prove useful in MAS engagements that involve helping clients in their business planning. It describes the seven phases of a typical engagement, including documentation of results in a written plan. The practice aid also describes an alternative approach for providing limited assistance in business planning. A number of illustrative case studies are included to demonstrate actual implementation of the concepts and approaches involved.

Major Subjects Include – Gathering essential information ... Documenting the data ... Developing goals ... Establishing programs, projects and tasks ... Summarizing the client's plan and preparing the final report ... Following up and evaluating progress ... Illustrative business plans ... Illustrative abbreviated planning sessions.

Available April 15, 1986

paperbound

No. 055291 \$7.50

Also available on standing order. See page 63.

Introduction to Microcomputer Processing Capabilities

MAS SPECIAL REPORT

This special report will serve as a valuable introduction for the practitioner who has not yet attained the familiarity with microcomputers that is appropriate in today's accounting practice. The first section summarizes key microcomputer and software functions with special attention to their applications in accounting and tax practice. This is followed by a discussion of development tools including programming languages and program generators. A final section deals with the characteristics and limitations of microcomputer systems (specific product information is not included).

(1984)

paperbound/24 pages

No. 048531 \$4.00

Introduction to Local Area Network Concepts and Terminology

MAS SPECIAL REPORT

This report examines the benefits, applicability and selection considerations of a local area network (LAN) and provides a case history of the use of an LAN in a CPA firm. LAN meets the unique needs of specific work area by interconnecting existing equipment and allowing for the addition of new equipment. Because of the proliferation of personal computers, a growing number of MAS engagements may involve LANs. Such networks can be useful in many CPA offices as well.

(1985)

paperbound/28 pages

No. 048546 \$4.00

ADDITIONAL MAS SPECIAL REPORTS AVAILABLE

OPERATIONAL REVIEW OF THE EDP FUNCTION (1978) No. 048527 \$3.00

ENERGY CONSERVATION STUDIES INCLUDING ENERGY AUDITS (1977)
No. 048508 \$3.00

ENVIRONMENTAL COST/BENEFIT STUDIES (1977) No. 048512 \$3.00

Statements on Standards for MAS

These statements provide guidance that will help CPAs comply with Rule 201 of the AICPA Rules of Conduct within the context of management advisory services. (1981)

No. 1: Definitions and Standards for MAS No. 056010 \$1.75

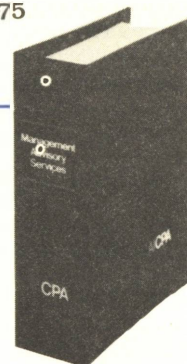
No. 2: MAS Engagements No. 056025 \$1.75

No. 3: MAS Consultants No. 056030 \$1.75

Post Binder for Management Advisory Services Publications

A special binder is available to hold AICPA publications in the management advisory services area including Small Business Consulting Practice Aids, Technical Consulting Practice Aids, Practice Administration Aids, Special Reports, Statements on Standards for MAS, etc.

No. 045001 \$15.00



Developing an MAS Engagement Control Program

MAS PRACTICE ADMINISTRATION AID NO. 1

Although of particular interest and value to those who have administrative responsibility for an MAS practice, this study should be useful to all accountants who perform management advisory services. Its aim is to help a firm develop or revise an MAS engagement control program that can enhance the uniformity and effectiveness with which such an engagement is administered.

To provide a framework for the development of an MAS engagement control program, the typical MAS engagement cycle is divided into four phases—Preengagement considerations... Engagement planning... Engagement management and execution... Engagement conclusion.

In each instance, the practice aid reviews and explains a series of activities, tasks and considerations that generally occur sequentially.

(1984)

paperbound/56 pages

No. 055802 \$8.50

Cooperative MAS Engagements and Referrals

MAS PRACTICE ADMINISTRATION AID NO. 2

This practice aid offers practical information on planning and executing cooperative engagements and referrals. In the case of cooperative engagements, the practice aid discusses the selection of participants... developing a participating agreement... and communicating results. In addition, it examines the question of referrals when the MAS practitioner chooses not to perform all or part of the services requested by the client. The practice aid also includes a cooperative MAS engagement checklist... illustrative proposals and reports... and institutional examples of sources for referral and cooperative engagement participants.

(1986)

paperbound

No. 055906 \$4.00

Operational Audit Engagements

This report defines operational audit engagements as conducted by independent public accountants and provides descriptive information about such engagements. It also identifies differences in approach between operational audits and audits of financial statements. Includes illustrative summaries of eight engagements.

Major Subjects Include—Definition of an operational audit engagement... Benefits and characteristics of an operational audit... Operational audit engagements and independence... Arrangements for operational audit engagements... Cooperative engagements... Engagement agreement... Operational audit engagement activities... Criteria for identifying improvement opportunities... Work program... Reporting operational audit findings and recommendations.

(1982)

paperbound/29 pages

No. 029193 \$5.00

The CPA and Management Consulting

This booklet, which is designed for distribution to clients and other interested parties, explains how a company can benefit from using its CPA as a business advisor and management consultant. A fuller description of the booklet will be found on page 42.

Also available on standing order. See page 63.

Guidelines to Assess Computerized Time and Billing Systems for Use in CPA Firms

A COMPUTER SERVICES GUIDELINE

This guideline will help public accounting firms analyze their requirements and select the type of computerized time and billing system that is best suited to their particular practice. The study reviews system features and presents a structured approach for defining the firm's requirements. It then discusses factors to take into account in evaluating and selecting a system. Several valuable appendixes including a firm profile worksheet, systems features checklist and cost-benefit analysis worksheet are also provided.

(1980)

paperbound/55 pages

No. 047558 \$7.50

Note: See pages 20-22 in the Auditing & Accounting section for additional *Computer Services Guidelines*.

Report of the Practice Analysis Task Force

Of considerable interest to every accounting practitioner, this report identifies the various work activities that are essential for competent performance in planning and executing a professional engagement. It also describes the knowledge, skills and abilities (KSAs) that are critical to such competent performance.

The study is based on a survey of practitioners who were asked what KSAs they considered necessary for the performance of 41 different work activities. You will learn how much of their time they actually devoted to each activity... whether their involvement was primarily performance, review or both... how frequently they used a particular KSA... how they perceived its importance to competent performance... and the extent to which it must be understood in connection with planning and executing a professional engagement. The report also presents a demographic picture of today's accounting practitioner including age... years in practice... years with firm... type of firm... and type of client served.

(1984)

paperbound/296 pages

No. 874514 \$17.50

AICPA Local Firm Practice Management Consultation Program

This confidential on-the-scene review of your firm's administrative policies and procedures offers you a unique method for improving the management of your accounting practice. The program is built around a confidential two-day consultation by two CPA-practitioners chosen from outside your state and with your concurrence. The consultants—who are closely involved with the management of their own firms—will examine your procedures and give you their oral evaluations including constructive criticism, practical solutions to specific problems and a fresh view of your policies and procedures. You will also receive their completed checklists for your future reference and to maintain confidentiality.

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For additional information write or phone: *Industry and Practice Management Division, American Institute of Certified Public Accountants, Attn: David McThomas, 1211 Avenue of the Americas, New York, NY 10036-8775, (212) 575-6439.*

Also available on standing order. See page 63.

Available to AICPA Members Only

CPA Client Bulletin

The *CPA Client Bulletin* is an excellent way to provide your clients with useful information on taxes, business management techniques, government regulations and personal financial planning. Every month, the *Bulletin* will bring your clients practical business improvement suggestions and business and personal money-saving ideas—many of which can lead to new or expanded services for your firm.

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The Practicing CPA

An AICPA Publication for the Local Firm

This monthly publication is sent automatically to AICPA members associated with firms that have fewer than 50 professional staff members. It is free on request to other AICPA members and otherwise available on a paid subscription basis. *The Practicing CPA* deals solely with the concerns of local practitioners. It can give the smaller firm practical ideas on such matters as practice management, certain elements of taxation and the practical application of professional standards. All subjects are presented in a concise, practical format. Articles and letters by local firms also provide an effective means for exchanging ideas and techniques. **Annual Subscription \$35.00**

Informative Materials for Distribution to the CPA Firm's Clients

The Representation Letter

SAS No. 19: *Client Representations* requires that independent auditors obtain written representations from management as part of every audit. This booklet, designed for distribution to clients, discusses in simple terms why a representation letter is required, what are management's responsibilities, and how such a letter can benefit management. It also contains the illustrative letter included in SAS No. 19.

(1978) No. 050118 30 cents per copy (minimum order 25 copies)

The Engagement Letter

This leaflet explains – in simple and concise terms – the nature and purpose of an engagement letter, and answers the questions that clients frequently ask about such letters. It should prove useful to send to clients when the subject of engagement letters comes up. You may also want to send a copy to clients with the engagement letter itself.

(1981) No. 338570 30 cents per copy (minimum order 25 copies)

The CPA and Management Consulting

This booklet explains how a company can benefit by using its CPA as a business advisor and management consultant. After discussing the general nature of the CPA's management advisory services, the booklet outlines some of the specific types of MAS services that certified public accountants are particularly well-qualified to perform by virtue of their technical knowledge and business experience. The booklet also points out the value of the CPA's perspective, objectivity and independence in the performance of management advisory services and the cost-effectiveness of such services.

(1981) No. 338585 30 cents per copy (minimum order 25 copies)

Federal Conflict of Interest Laws

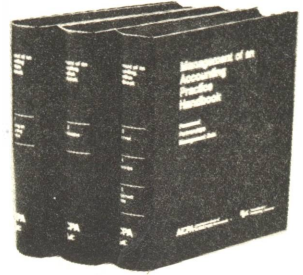
This guide will help CPA practitioners who are contemplating a move into federal service. Major subject areas include – Arrangements for entering full-time government service . . . Limitations on an individual's and his former firm's activities during full-time government service . . . Post-government employment restrictions . . . Public disclosure of financial interests.

(1981) paperbound/58 pages

No. 306014 \$8.00

Management of an Accounting Practice Handbook

The *MAP Handbook*, a comprehensive 1,000 page loose-leaf service, is published by a unique team – the AICPA Management of an Accounting Practice Committee and Practitioners Publishing Company. The *Handbook* is recognized as a standard reference on practice management and includes more than 200 forms, sample letters, checklists, worksheets, etc., all easy to reproduce or adapt for your practice needs. It provides detailed, financial data and policy information for various sized firms that enable you to evaluate your performance with comparable sized firms.



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1986 MAP Handbook \$194.00 1986 Supplement \$52.50 Available in June 1986

1985 Supplement \$39.00 1983 Supplement \$33.00 1981 Supplement \$33.00

MAP SELECTED READINGS. This companion book to the *MAP Handbook* is a reader's digest of over 500 pages of articles on successful practice management – specially compiled from leading professional journals. The articles contain numerous profit-making ideas for your practice. Annually, a new *Selected Readings* edition is published to keep you on the leading edge of practice management ideas.

1986 Edition (June 1986) \$44.00

1985 Edition \$44.00

Note – Updates to the *MAP Handbook* and *MAP Selected Readings* will be shipped to you automatically by Practitioners Publishing Company, and you will have a 30-day no risk period to examine each update.

TO ORDER – Write or phone Practitioners Publishing Company, P.O. Box 966, Fort Worth, Texas 76101, (817) 332-3709.

Peer Review Manuals

The AICPA Division for CPA Firms requires that each member of the SEC Practice Section or the Private Companies Practice Section submit to a peer review of its accounting and auditing practices. These manuals describe the standards, policies and procedures that are involved in such periodic peer reviews.

Each looseleaf manual sets forth detailed step-by-step directions for carrying out a peer review. It also provides compliance review program guidelines and detailed checklists for use in various phases of the review. Accompanying each manual is a descriptive book that explains the organization, structure and function of the practice section involved and sets forth standards for peer reviews. A copy of the Peer Review Manual is provided at no extra cost when a firm becomes a member of either the SEC Practice Section or the Private Companies Practice Section.

SECPs Manual (1983) No. 018023 \$5.00

SECS Manual Plus Descriptive Book (1983) No. 018038 \$42.00

PCPS Peer Review Manual (1984) No. 018042 \$5.00

PCPS Peer Review Manual Plus Descriptive Book (1984) No. 018057 \$42.00

Note: Firms interested in joining either the PCPS or the SEC Practice Section should write to the AICPA's Division for CPA Firms for details.

What is Peer Review?

This leaflet has been prepared by the AICPA's Division for CPA Firms for distribution to clients and other members of the business public. It discusses how the program of peer review has been established to maintain and improve the quality of the accounting and auditing services performed by member firms. The leaflet also reviews the nine elements of quality control and explains how the results of peer review are communicated.

(1985)

No. 887162 10 cents per copy (four copies sent gratis)

System of Quality Control for a CPA Firm

This statement – issued by the AICPA's Quality Control Standards Committee – provides that a CPA firm shall have a quality control system and describes elements of quality control and other matters essential to implementation of the system. Members of the AICPA Division for CPA Firms are obligated to adhere to quality control standards promulgated by the Institute. All AICPA members should be aware that they may be called upon to justify departures from this statement.

(1979)

paperbound/6 pages

No. 027018 \$2.50

Sample Quality Control Documents for Local CPA Firms

This booklet provides guidance to firms intending to participate in the AICPA Voluntary Quality Control Review Program for CPA Firms. It presents a sample quality control document for a two-partner local firm and for a four-partner local firm.

(1977)

paperbound/44 pages

No. 881518 \$5.00

Contracting for Audit and MAS With the Federal Government

BY LESTER A. FETTIG

This book will help accounting firms—both large and small—take fuller advantage of this profitable area of professional practice by emphasizing the “how to” aspects of audit and MAS services for federal agencies and federal grant recipients. It provides valuable information and guidance on how to exercise the best possible judgment when bidding, negotiating, pricing and performing the work involved in federal contracts.

Practical Areas Highlighted Include—The regulatory structure... Government entities involved... Audit services... Management advisory services... Price versus qualification... Contract bidding... Award process... Competitive negotiations... Types of contracts... Assessing the firm's capabilities... Targeting the federal market... Request for proposals... Negotiations... Payment for services... Contract claims and disputes.

(1981) casebound/100 pages

No. 042520 \$21.00

PCPS: Achievements & Prospects

This report reviews the objectives, policies and procedures of the Private Companies Practice Section (PCPS) of the AICPA Division for CPA Firms and evaluates its achievements during its first five years. It also presents a program to aid its future growth. An addendum discusses initiatives to achieve greater unification of the two sections of the Division for CPA Firms.

(1984) paperbound/88 pages

No. 029244 \$2.50

PCPS Consulting Review Program

The peer review committee of the Private Companies Practice Section will assign an experienced reviewer to conduct a confidential, risk-free review of the quality control policies and procedures of a firm's accounting and audit practice. The objective is to help a firm identify improvements it should make before undergoing a peer review of its quality control system. Obviously, any firm can benefit from such a service.

Consulting reviews are available to all CPA firms represented in the AICPA membership. The reviewer retains no notes or workpapers, and no record is kept of the conclusions and recommendations. For firms with 20 or fewer professionals, the review takes one day and the fee is \$500 (plus out-of-pocket expenses). For larger firms the fee is \$500 per day. Generally, \$250 of the fee can be applied to the cost of the firm's first peer review.

For additional information write or phone: *Dale E. Rafal; Director, Quality Control Review Division; American Institute of CPAs; 1211 Avenue of the Americas; New York, NY 10036-8775; Telephone (212) 575-6396.*

Tax Research Techniques

STUDY IN FEDERAL TAXATION NO. 5

BY RAY M. SOMMERFELD AND G. FRED STREULING

This comprehensive guide—designed particularly for the practitioner who is not a tax specialist—explains and demonstrates how to use tax research techniques most effectively in practice. The book uses specific examples and a step-by-step approach that will instruct you in how best to address and resolve tax problems. The guide will show you how to get the tax facts straight, ask the right tax questions, locate and assess pertinent authority, and communicate tax-saving options to clients. You will be able to learn how to make the most effective use of libraries and reference services by acquiring an in-depth knowledge of the different types of tax services, magazines, newsletters and authorities that are available.

Throughout the guide, practical examples are provided to show how to use the techniques effectively in both tax compliance and tax planning engagements. Documents and tax services are illustrated in detail to point out various aspects of tax research techniques. A further useful feature of the guide is the listing of various authorities and citations for referral.



DEALS WITH THESE MAJOR ASPECTS OF TAX RESEARCH

Initial statement of the question	Assessing authority
Restatement after research	Conflicting statutes and interpretations
Locating appropriate authority	Working with the citator
Legislative process	Research methodology for tax planning
Internal Revenue Code	Developing eight tax planning options
Administrative, judicial and editorial interpretations	
Tax services	
Computer-assisted research	

Second edition (1981)

paperbound/237 pages

No. 059292 \$15.00

Alternatives to the Present Tax System for Increasing Saving and Investment

The AICPA Tax Division has undertaken this study in order to analyze possible alternative approaches that may help encourage saving and investment relative to consumption.

The book is organized into five major sections that deal with—Alternative tax systems... Comprehensive income tax... Periodic consumption tax... Transactional consumption taxes: Value-added and retail sales tax... Changes to the current tax system. In addition, the book provides several informative exhibits including—Value-added tax examples... Estimated revenue from national sales tax... Tax expenditure items... Effect on savings.

(1985)

paperbound/72 pages

No. 061042 \$7.75

Also available on standing order. See page 63.

The Tax Adviser

A Magazine of Tax Planning, Trends and Techniques

This monthly magazine is designed for the professional who must keep reliably informed on federal tax matters. Each issue offers a full range of tax news, interpretations and advice—all prepared by highly experienced tax specialists. *The Tax Adviser* is tailored exclusively for today's sophisticated tax practitioner or executive who must keep up with fast-breaking tax developments. The editors know what the seasoned tax expert needs in the way of information and guidance, and they know how to distill, analyze and explain the real meaning and implication of every important development. Readers therefore never have to wade through inconsequential material in order to find an occasional bit of new information.

Every month, *The Tax Adviser's* articles will alert you to major developments and tax saving opportunities... helping you plan in advance to minimize taxes and deal effectively with tax problems. The magazine's regular features contain a steady flow of practical material... all of which is certain to enhance your ability to provide more expert professional tax services.

YOU WILL BENEFIT FROM THESE REGULAR FEATURES

Tax Clinic. Experienced practitioners explain how they deal with specific problems and situations. Coverage includes tax planning... avoidance of pitfalls... compliance procedures... attitudes of IRS officials... the sense of private rulings... etc.

Tax Trends. A monthly analysis of selected IRS rulings, court decisions and legislations. Includes comprehensive summaries plus incisive editorial comment.

Thumbtax. Alerts you to key government developments including new legislation introduced... proposed IRS regulations... IRS rulings... revised forms... etc.

Washington Report. Presents the AICPA Tax Division's comments and recommendations on such matters as IRS policies and legislative proposals of Congress and the Administration.

Estate Planning. Reviews and explains recent developments pertaining to estate planning. Provides methods and procedures for planning an estate that will be subject to the least tax liability.

One year \$55

Three years \$135

DISCOUNT PRICE TO AICPA MEMBERS One year \$30

TAX DIVISION OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

A subscription to *The Tax Adviser* is one of the benefits available to AICPA members who join the AICPA Tax Division. Membership also includes – the Tax Division Newsletter... Tax Division position papers on proposed tax changes, etc... Semi-annual meetings... Agendas for meetings of the executive committee, highlights of past meetings and reports on activities of subcommittees and task forces. 1985-86 membership fee is \$70 (prorated to \$35 for six months or less). AICPA members should write for additional information and membership application to AICPA Promotion Department, 1211 Avenue of the Americas, New York, NY 10036-8775. Tel. (212) 575-6285.

U.S. Tax Aspects of Doing Business Abroad

□ STUDY IN FEDERAL TAXATION NO. 6

BY MICHAEL L. MOORE

This guide to federal income tax laws and regulations as they relate to foreign business and investment clarifies the many complex aspects of these laws... alerts you to problem areas you should be aware of... and provides tax planning suggestions you can use to profitable advantage. The study focuses on the U.S. taxation of foreign income earned directly and indirectly by U.S. taxpayers (corporations, citizens, trusts and estates, and resident aliens). It also analyzes those federal laws and regulations that apply to the taxation of nonresident aliens and foreign corporations.

PROVIDES A GENERAL WORKING KNOWLEDGE OF THESE SUBJECTS

Choice of taxable entity and country	Formation, reorganization and disposition of foreign corporations
Source-of-income rules	Citizens and residents employed abroad
Income tax treaties	Section 482 problems
Foreign tax credit	Translation of foreign currency
Rules for CFCs... DISCs... and FPHCs	Taxation of foreign taxpayers
Bribe and boycott produced income	
Rules for U.S. possessions	

Second edition (1983)

paperbound/472 pages

No. 059305 \$25.00

Dealing With Today's Tax Problems

This book provides practical information and tax-saving guidance on a wide range of subjects and problems that are likely to come up in your current tax work. It contains eleven studies specially selected from *The Tax Adviser* for their practical value and interest.

Includes These Major Studies – Understanding the corporate estimated tax rules... Shared equity arrangements—consequences for the lender and borrower... Working with the expanded alternative minimum tax... Controversies surrounding the self-employment tax... Employee stock ownership trusts: An update... Income tax consequences of service partnership mergers... Professional corporations and the affiliated service group... Sale-leaseback of a dwelling unit and Sec. 280A... Taxation of social security and railroad retirement benefits... Private annuities and estate planning... The deductible interest expense and the not-so-crummy Crumme trust.

(1984)

paperbound/96 pages

No. 054602 \$8.00

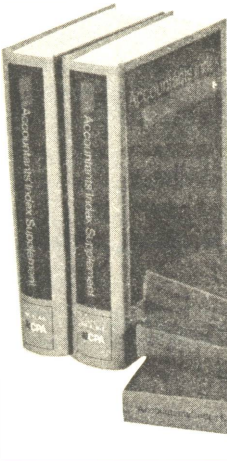
□ Statements of Tax Policy

These statements present the thinking of the AICPA's Tax Division on questions of major concern. They are designed to aid in the development of federal tax legislation which the Division believes is in the public interest.

6. Indexing of the Tax Laws for Inflation (1980)	No. 058162	\$8.50
8. Our Basic Retirement System—Social Security: Suggestions for Improvement (1980)	No. 058181	\$8.50
9. Implementing Indexation of the Tax Laws (1981)	No. 058196	\$8.50

□ Accountants' Index

These unique references deserve a prominent place in every accounting and business library. Each volume lists virtually every book, pamphlet, article or speech on accounting, auditing, taxation, finance, management and related business and professional subjects published during the year covered.



Every entry provides complete bibliographic information including publication name, country of origin, date of publication, volume number and page numbers. Items are arranged alphabetically and fully cross-referenced by subject and – whenever applicable – by business, industry or trade. When a publication or article deals with more than one subject, it is covered by multiple listings.

1984 (33rd Supplement) 2 volumes
No. 001080 \$75.00

1983 (32nd Supplement) 2 volumes
No. 001075 \$75.00

Note: Supplements for 1982 and prior years are available from University Microfilms, 300 N. Zeeb Road, Ann Arbor, MI 48106.

Accountants' Index Quarterly Service

More and more accounting firms, corporations and libraries are taking advantage of this computer-generated service to keep users of the *Accountants' Index* more quickly advised of what has been published on a particular subject or problem. Every three months during the first nine months of the year, subscribers to this service receive a volume which indexes all material published the preceding quarter. At the end of the year, all of the material in the three quarterly supplements is combined and integrated with fourth quarter material to make up a set of the annual clothbound volumes.

Annual Subscription \$160

Discount Price to AICPA Members \$128

On Line Access. Subscribers to SDC Information Services can access the *Accountants' Index* data base from January 1974 on. For information, contact: SDC Information Services, 2500 Colorado Avenue, Santa Monica, CA 90406. Telephone: (213) 820-4111, ext. 6194, or (800) 421-7229 outside California.

Accountants' Index Master List of Subject Headings, 1985

This new research tool provides – on microfiche – a complete alphabetical list of the subject terms used in preparing the *Accountants' Index*. Seven microfiche contain 661 pages of listings – over 18,000 in all, including "See..." and "See also..." cross references. The reference will prove invaluable for quick retrieval of subject information contained in the *Accountants Data Base* and the printed *Accountants' Index*.

(1986)

seven microfiche

No. 001145 \$75.00

□ Also available on standing order. See page 63.

New Guides for the Professional Accountant

This collection of twelve articles selected from 1984-85 issues of the *Journal of Accountancy*—offers practical material that should be helpful to all success-minded accountants. The material, which deals with important aspects of accounting, auditing, practice development and taxation, is sure to have important applications in your work.

Includes These Major Articles—Hidden cost of postemployment benefits... Computer software: An asset coming on-line... Accounting for reversions from pension plans... Materiality, audit risk and sampling: A nuts-and-bolts approach... Financial fraud: Schemes and indicia... IRS access to auditors' work papers: The supreme court decision... Divorce—TRA style... Accountants' liability and the litigation explosion... How to buy a small computer system... Marketing personal financial planning services... Guidance for financial planners... Containing the costs of health care.

(1985)

paperbound/96 pages

No. 054208 \$7.50

Compliance With Federal Election Campaign Requirements: A Guide for Candidates

Here is comprehensive information on what Congressional candidates must do to comply with current laws governing federal campaigns. It includes discussions of accounting and financial management systems, campaign committee organizations and control, disclosure of personal financial information, tax considerations and advice on how to control affiliated campaign organizations.

The text is illustrated with helpful exhibits including a diagram of the functions of key advisers, staff and volunteers... a checklist of things to do to insure compliance with federal laws and regulations... sample receipts and forms. Also includes a codification of federal election campaign laws.

(1983)

paperbound/216 pages

No. 305030 \$25.00

Campaign Treasurer's Handbook

This handbook is designed to help candidates and their campaign organizations do a better job of fulfilling their obligation to the law and the public. It is intended primarily for use in state, county and local campaigns. Written in nontechnical terms, the booklet provides specific guidelines and procedures for handling political campaign contributions and expenditures. It also includes sample forms that will simplify recordkeeping, accountability and control.

(1981)

paperbound/52 pages

No. 304019 \$10.00

Accountancy Law Reports

This two-volume service provides comprehensive and continually updated information on the laws, rules, regulations, code of ethics, court decisions, essential forms, etc. affecting the right to practice accountancy in each of the country's 50 states. To keep this material up-to-date, subscribers receive monthly Current Reports on changes and new developments. The service is published by Commerce Clearing House, Inc.

One Year \$285

Journal of Accountancy

This monthly magazine is universally regarded as the most authoritative and reliable means available for keeping up with all of today's new developments, ideas and techniques in accounting, auditing and related professional subjects. Every issue provides comprehensive news coverage, stimulating articles and regular features of proven practical value to every accounting practitioner and financial executive.

The magazine covers a broad range of subjects including accounting... auditing... practice management... management advisory services... financial reporting... and EDP. It also regularly reports on new accounting and auditing standards and interpretations—paying special attention to their significance in practice.

YOU WILL PROFIT FROM THESE REGULAR FEATURES

News Report. A comprehensive digest of significant developments in government... the SEC... federal taxation... and the profession... plus special news stories and features.

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Micros in Accounting. Reports on new information processing applications and the characteristics and capabilities of hardware and software systems.

Focus on Industry. Examines financial management problems and new concepts in management accounting—from the perspective of the accountant in industry.

From the Tax Adviser. Summarizes significant tax developments as reported in the AICPA's magazine of tax planning, trends and techniques.

Official Releases. Presents the complete texts of official materials issued by the FASB and AICPA. *No other periodical offers you this essential service!*

One Year \$20.00

Three Years \$48.00

Including Semi-Annual CPA Exam Question and Answer Volumes (see page 53)

One Year \$27.00

Three Years \$69.00

Note: Subscriptions mailed to foreign countries are subject to an \$8.00 postage surcharge.

Bound Volumes of AICPA Magazines

The AICPA has arranged to have a commercial company provide binding services for subscribers who wish to have back issues of the *Journal of Accountancy* and *The Tax Adviser* permanently bound for convenient reference. Contact Lo Gatto Book Binding Inc., 390 Paterson Avenue, East Rutherford, NJ 07073. Tel: (201) 438-4344.

Magazine Binders

Special binders are available to hold current copies of the *Journal of Accountancy* and *The Tax Adviser*. The binders, which are sturdily constructed and stamped in gold, hold the magazines in place by means of flexible steel rods. This makes it possible to remove and replace copies easily. *Please specify magazine when ordering.*

Binder for *Journal of Accountancy* No. 400023 \$15.00

Binder for *The Tax Adviser* No. 200021 \$15.00

AICPA Washington Report

A Weekly Newsletter

This publication—prepared by the AICPA's Washington Office—will bring you capsule reports on federal agency and congressional legislative activities that are of direct interest and importance to the accounting profession.

Each week, you will be alerted, via first class mail, to developments and activities of interest to you, your company and your clients. You will also learn about new or revised government regulations and guidelines... Where and how to get audit guides for various federal grant programs... Announcements of accounting and financial positions in the federal government... and other subjects that may have a significant bearing on your professional work.

One Year Subscription \$44.00

Discount Price to AICPA Members \$35.00

Note: All subscriptions expire February 28th. Interim period subscriptions will be prorated.

The CPA Letter

A Semimonthly News Report

Distributed automatically to AICPA members, this informative newsletter is also available to the entire accounting and financial community.

Twice a month, *The CPA Letter* alerts readers to important developments in accounting, auditing, management advisory services, practice management and financial reporting. You will receive concise reports on the work of the AICPA and its technical committees, the Financial Accounting Standards Board and international accounting organizations. You will also learn about the plans, actions and regulations of such government agencies as the SEC, CASB, and FTC, specifically in terms of how they may affect your present accounting practices and procedures.

The CPA Letter also reports on AICPA conferences, continuing professional education, new publications, professional ethics and other areas of interest to CPAs.

One Year Subscription \$45.00

Note. All subscriptions expire February 28th. Interim period subscriptions will be prorated.

AICPA Meetings Subscription Service

This special service is available in connection with meetings of AICPA standards-setting committees. Subscribers receive, via first class mail, advance copies of materials relating to all meetings open to the public of the Accounting Standards Executive Committee... Auditing Standards Board... Accounting and Review Services Committee... and Professional Ethics Executive Committee.

Such materials may include meeting agendas... point outlines... drafts of discussion papers... exposure drafts... highlights of prior meetings... and other pertinent documents.

One Year Subscription \$150.00

Note: Subscriptions are entered on a calendar year basis. Orders for periods less than one year are prorated.

CPA Examination Questions and Answers Indexed to Content Specification Outlines— 1981-1985

This study aid offers today's CPA candidate an effective way to prepare for the CPA examination. It includes virtually all of the multiple choice questions, problems and essays contained in the ten examinations that were given from May 1981 through November 1985—along with unofficial answers. The questions were selected by the staff of the AICPA Examinations Division on the basis of current value and pertinence. The unofficial answers were prepared by the staff and reviewed by the AICPA Board of Examiners.

To help you focus on specific areas, material in nine of the examinations has been organized into four sections which correspond to the four parts of the CPA examination itself—Accounting Practice . . . Accounting Theory . . . Auditing . . . and Business Law—with each section organized and indexed by area and group in accordance with its content specification outline. As an added advantage, the November 1985 examination is presented in its entirety . . . with unofficial answers and content index.

(1986) paperbound/672 pages No. 079205 \$37.50

CPA Examinations—Two-Year Volumes

Official Questions. Each volume contains four past CPA examinations, including all questions in accounting theory, accounting practice, auditing and business law.

1982-83 No. 071330 \$8.00 1980-81 No. 071326 \$6.00 1978-79 No. 071311 \$6.00

Unofficial Answers. Although there are no officially "correct" answers, this material has been prepared and checked by competent authorities. Candidates who present solutions as comprehensive and well-reasoned as these may feel confident of passing with honors.

1982-83 No. 073336 \$6.00 1980-81 No. 073321 \$6.00 1978-79 No. 073317 \$6.00

□ CPA Examinations—Semi-Annual Volumes

Twice a year, the most recent CPA examination together with unofficial answers and study references are published in book form. These volumes appear in March (November examination) and September (May examination). They may be ordered separately or in conjunction with the *Journal of Accountancy* (see page 51).

\$3.50 each

Information for CPA Candidates

This booklet is designed to help candidates pass the CPA examination. Following a statement on the purpose and general objectives of the Uniform CPA Examination, the booklet discusses format of the examination, emphasis of each section, preparation and grading of the examination and candidates' preparation.

A single copy is available free on request to CPA candidates. Additional copies 50¢ each.

(1986) paperbound/40 pages No. 874054

The Accounting Profession: Years of Trial 1969-1980

BY WALLACE E. OLSON

This book provides fascinating insights into the major technical and professional developments that occurred during the 70s—a period of extraordinary criticism, upheaval and growth for the accounting profession. Wallace Olson—as president of the AICPA during this turbulent decade—was a major force in resolving the difficult problems involved. His first-hand reports on the various investigations that uncovered needed reforms and his candid discussions of how the profession responded will give you an understanding of the kinds of pressures that are constantly being exerted on the accounting profession.

(1982)

clothbound/307 pages

No. 051036 \$25.00

Business Information Guide

Prepared by the AICPA Minority Business Development Committee, this manual provides a general set of practical guidelines for those who are in the process of setting up their own small business or who already have one. Major sections include—Starting a business... Business records... Chart of accounts... Business statements... Business taxes... Using outside help... Computers for small business... Business words.

(1984)

paperbound/140 pages

No. 012629 \$5.00

Also available in a Spanish language edition

Guia Informativa Para Comerciantes

No. 012633 \$5.00

Relations With Educators Materials

The AICPA's Division of Relations With Educators from time to time issues materials of interest to teachers, school administrators and others concerned with specialized aspects of accounting education. Copies are available free on request to qualified individuals. Please write to the AICPA's Relations With Educators Division.

Education Requirements for Entry into the Accounting Profession (No. 876760)

Implementation of the Postbaccalaureate Education Requirement (No. 870265)

A Postbaccalaureate Education Requirement for the CPA Profession (No. 870250)

Academic Preparation for Professional Accounting Careers (No. 876744)

Careers in Accounting (No. 870104)

Supply of Accounting Graduates and Demand for Recruits (No. G00091)

Accounting: It Figures in Your Figure (No. 870091)

Accounting Education—A Statistical Survey 1982-83 (No. G00020)

Why Graduate School for Professional Careers in Accounting (No. 872364)

Digest of State Accountancy Laws and State Board Regulations

This book is a compilation of state laws and state board regulations relating to the practice of accountancy. The current edition has been published jointly by the National Association of State Boards of Accountancy and the American Institute of Certified Public Accountants. Updated every two years, the digest is designed to serve as a reference on the changing laws and regulations that affect the profession.

(1985) paperbound/144 pages

No. 064021 \$17.50

Lawyers and CPAs

A Study of Interprofessional Relations

This statement has been prepared by the National Conference of Lawyers and CPAs and is issued jointly by the AICPA and the American Bar Association. Its objective is to tell lawyers and CPAs something about the duties and responsibilities of each professional group and to emphasize the importance of good interprofessional relations. Appendices include the jointly prepared *Statement of Principles Relating to Practice in the Field of Federal Taxation* and the *Statement of Principles in Estate Planning*.

(1981) paperbound/24 pages

No. 042535 \$3.50

State Legislation Department Publications

Single copies of the following publications—prepared by the AICPA's State Legislation Department—are available free on request to interested AICPA members.

Manual for State Legislative Programs (1983) No. 883020

Key Man Program: A Strategy for Legislative & Political Action (1985) No. 990580

Brief Questions and Answers About CPAs (1985) No. 990490

AICPA/NASBA Model Public Accountancy Bill (1985) No. G00400

AICPA Accounting Testing Program

This program was developed by the American Institute of Certified Public Accountants to provide the accounting profession with the tools and methods for more effective assessment of accounting students and personnel. The value and applicability of the test results are enhanced by the availability of national norms of varying levels of education and experience. The tests cover two types of objective measures—aptitude and achievement.

For prices and additional information, please write or phone:

AICPA TESTING PROJECT OFFICE/THE PSYCHOLOGICAL CORPORATION

555 Academic Court, San Antonio, TX 78204

Tel: (512) 299-1061

CPA Video Journal

These videocassette programs are designed to keep CPAs up-to-date on professional developments. Issued monthly, September-June, the programs are prepared and presented by the profession's top names, and the material is carefully reviewed by appropriate AICPA divisions. Available Betamax I (½ inch) ... Betamax II (½ inch) ... VHS (½ inch) ... U-Matic (¾ inch). For additional information, contact: Teresa Zimmerer, AICPA Public Relations, 1211 Ave. of the Americas, New York, NY 10036-8775. Tel: (212) 575-5573. To order, call the Order Department (212) 575-6426.

Recommended CPE Credit: One hour (each program). To qualify for CPE credit, follow playback tape with 15 to 25-minute discussion session.

On Subscription: \$40 each (Price includes CPE discussion material.) Not subject to member discount.

No. 36, Special Report: 1984 Small Business National Issues Conference. Sponsored jointly by the AICPA and four small business organizations, this conference developed a unified agenda on issues, problems and solutions affecting small business. (July 1984)

No. 37, Personal Financial Planning – A Potential New Profit Center for CPA Firms. A CPA explains how a personal financial planning service was instituted in his firm. Topics include developing a department and performing, marketing and pricing the service. (October 1984)

No. 38, Public Service as Practice Development. Focuses on how the CPA can become involved in public service and explains how community involvement can benefit the CPA's personal and professional development. (December 1984)

No. 39, Report on the AICPA Tax Division. Reports on the AICPA Tax Division Fall 1984 National Meeting, providing insights and current information on major tax issues, including Treasury's tax reform and simplification proposals. (January 1985)

No. 40, The Road to Growth and Profit for CPA Firms. A CPA discusses five elements of successful management ... explains how a firm's partners and staff can best work together ... and reviews nine attributes of successful CPA firms. (February 1985)

No. 41, Marketing CPA Services to Clients. A panel discusses how to establish a marketing program and use various marketing tools. Topics include long-range planning and how the design of new services fits into the marketing plan. (March 1985)

No. 42, AICPA Special Report: The Dingell Congressional Hearings. Provides an overview of the examination of the accounting profession by the House Subcommittee on Oversight and investigations during February, March and April, 1985. (May 1985) (no CPE credit.)

No. 43, Highlights of the AICPA Public Relations Conference for State Societies and Practitioners. This reports on the July 1985 conference where plenary sessions and workshops dealt with survey methods, special events, direct mail marketing and new communications technologies. (August 1985)

Public Relations Material

Public Service and the CPA. Explains how to select a public service assignment and the resources offered through AICPA. Individual CPAs tell about their community involvement and how it benefited them personally and professionally. (1982)

No. 889628 25 cents*

How to Choose and Use a CPA. This booklet can help the CPA save a lot of valuable time spent answering such questions as: Who needs a CPA? How do you find a CPA? What qualifications should you look for? What do CPAs charge? How can you get the most value from a CPA's services? (1982)

No. 337690 30 cents*

What Else Can Financial Statements Tell You? Explains how to use a company's financial data to answer a wide range of nonfinancial questions. Also shows how to use ratio trend analysis to answer other questions about the company. (1978)

No. 338532 20 cents*

Budget and Cash Flow Worksheet. Explains to consumers how to plan a yearly budget and cash flow statement. It can be included in mailings or distributed after an address on personal financial planning. (1982)

No. 889670 100 worksheets \$5.00

Personal Financial Statements. This attractive hand-out helps individuals calculate their net worth by listing assets and liabilities. CPAs can use this item when speaking before groups or in client mailings. (1983)

No. 889736 100 statements \$5.00

Choosing the CPA Firm That's Right For You. Discusses what an accounting graduate should consider. Also includes statements from practitioners explaining what they look for in a recruit. (1980)

No. 338551 Free

Public Relations Guide to CPAs. This comprehensive 39-page booklet can help a CPA plan a public relations program. It includes step-by-step procedures for conducting press interviews... issuing news releases... appearing on radio and TV talk shows... and addressing groups. (1984)

No. 889632 \$4.50

Financial Management Seminar for Nonprofit Organizations. A binder of materials designed for CPAs to use during a presentation to nonprofit group administrators with financial responsibilities. Notes for the discussion leader and outlines for the participants cover—introduction to accounting... financial planning and budgeting... internal controls... tax status... and preparing financial data for fund raising. (1983)

No. 889755 \$10.00

*Minimum order 10 copies. See page one of catalog for discounts.

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