

Index of Pronouncements and Other Technical Guidance

A

<i>Title</i>	<i>Paragraphs</i>
AU-C Section	
200, <i>Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance With Generally Accepted Auditing Standards</i>	13.03–.04, 13.12–.14, 13.17–.18
210, <i>Terms of Engagement</i>	13.05–.10
220, <i>Quality Control for an Engagement Conducted in Accordance With Generally Accepted Auditing Standards</i>	13.05, 13.147
230, <i>Audit Documentation</i>	13.136–.143
240, <i>Consideration of Fraud in a Financial Statement Audit</i>	13.33, 13.39, 13.44, 13.73–.81, 13.92–.103, 13.105–.111
250, <i>Consideration of Laws and Regulations in an Audit of Financial Statements</i>	13.112–.114, 13.117, Appendix F
260, <i>The Auditor's Communication With Those Charged With Governance</i>	13.161
265, <i>Communicating Internal Control Related Matters Identified in an Audit</i>	13.162–.165
300, <i>Planning an Audit</i>	13.14–.15, 13.147
315, <i>Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</i>	13.15, 13.20, 13.23–.24, 13.32, 13.35–.36, 13.39, 13.45–.47, 13.49, 13.51–.53, 13.56–.62, 13.66–.67, 13.73, 13.78, 13.92, 13.171, 14.36
320, <i>Materiality in Planning and Performance of an Audit</i>	13.26–.31
330, <i>Performing Audit Procedures in Response to Assessed Risks and Evaluation of the Audit Evidence Obtained</i>	13.15, 13.19, 13.21, 13.51, 13.73, 13.104, 13.118–.126, 13.129, 14.32

Title	Paragraphs
<i>402, Audit Considerations Relating to an Entity Using a Service Organization</i>	13.69
<i>450, Evaluation of Misstatements Identified During the Audit</i>	13.26, 13.107, 13.150–.151
<i>500, Audit Evidence</i>	13.103, 13.147, 14.32
<i>505, External Confirmations</i>	14.32–.36, 14.43
<i>510, Opening Balances—Initial Audit Engagements, Including Reaudit Engagements</i>	13.11
<i>520, Analytical Procedures</i>	13.131–.134
<i>550, Related Parties</i>	13.41–.43
<i>570, The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern</i>	13.167–.174, 13.177–.179, 13.181–.182
<i>580, Written Representations</i>	13.152–.160
<i>600, Special Considerations—Audits of Group Financial Statements</i>	13.14, 13.183–.185
<i>610, Using the Work of Internal Auditors</i>	13.144
<i>620, Using the Work of an Auditor's Specialist</i>	13.145–.149
<i>700, Forming an Opinion and Reporting on Financial Statements</i>	13.107, 13.151
<i>705, Modifications to the Opinion in the Independent Auditor's Report</i>	13.160, 13.180
<i>720, Other Information in Documents Containing Audited Financial Statements</i>	13.189
<i>725, Supplementary Information in Relation to the Financial Statements as a Whole</i>	13.190
<i>730, Required Supplementary Information</i>	13.191
<i>940, An Audit of Internal Control Over Financial Reporting That Is Integrated With an Audit of Financial Statements</i>	13.166
Audit and Accounting Guides (AAG)	
<i>Revenue Recognition</i>	3.01
<i>State and Local Governments</i>	2.03, 12.01, 12.11, 13.192

F

<i>Title</i>	<i>Paragraphs</i>
FASB ASC	
105, <i>Generally Accepted Accounting Principles</i>	2.02
205, <i>Presentation of Financial Statements</i>	
205-40	13.170
235, <i>Notes to Financial Statements</i>	11.27
235-10	6.29
250, <i>Accounting Changes and Error Corrections</i>	10.11–12
280, <i>Segment Reporting</i>	11.24
280-10	13.37
350, <i>Intangibles—Goodwill and Other</i>	7.03, 8.05, 8.10, 9.03, 11.01
350-30	7.08–10, 9.15, 9.24–27
360, <i>Property, Plant, and Equipment</i>	7.11, 8.05, 8.09–10, 9.03, 10.02–10, 10.13–18
360-10	9.27, 10.04, 10.07, 10.10, 10.13–18
410, <i>Asset Retirement and Environmental Obligations</i>	10.02
410-20	10.21
450, <i>Contingencies</i>	6.01, 7.03, 8.05, 9.03, 9.17
450-20	6.01, 9.04, 9.22
460, <i>Guarantees</i>	9.02–.03, 9.09, 9.17, 9.22, Appendix D
460-10	9.03, 9.04–.05, 9.09, 9.16, 9.28
470, <i>Debt</i>	
470-10	8.05, 8.19
605, <i>Revenue Recognition</i>	6.01, 8.05, 9.03
605-20	9.03, 9.16
605-25	6.22, 9.03, 9.23

<i>Title</i>	<i>Paragraphs</i>
605-45	4.10, 5.04, 5.08, 8.13
605-50	6.01, 6.06, 6.12–.14, 6.17, 6.20, 6.23, 9.03, 9.23, 11.22
606, <i>Revenue from Contracts with Customers</i>	3.01, Appendix B, Appendix J
340-40	Appendix B
606-10	3.01
720, <i>Other Expenses</i>	
720-15	7.03, 7.14–.15
810, <i>Consolidations</i>	9.29
810-10	9.29
815, <i>Derivatives and Hedging</i>	9.16
820, <i>Fair Value Measurements and Disclosures</i>	9.03, 9.06
820-10	9.03
825, <i>Financial Instruments</i>	9.03, 9.16
840, <i>Leases</i>	5.04, 9.09
840-10	5.04, 5.05–.06
840-20	9.09
850, <i>Related Party Disclosures</i>	8.20
924, <i>Entertainment—Casinos</i>	3.01, 4.02
924-280	11.26
924-405	11.15
924-605	3.05, 3.41–.42, 4.08, 5.07
924-720	3.41
924-740	11.28
970, <i>Real Estate—General</i>	7.03, 7.12
970-360	7.12
985, <i>Software</i>	5.04
FASB ASU No. 2016-02, <i>Leases (Topic 842)</i>	Appendix I
FASB Concepts Statement No. 6, <i>Elements of Financial Statements</i>	6.01, 9.12

G

<i>Title</i>	<i>Paragraphs</i>
GASB Statement	
No. 14, <i>The Financial Reporting Entity</i>	12.11–.12
No. 34, <i>Basic Financial Statements for State and Local Governments</i>	12.22
No. 42, <i>Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries</i>	12.17–.18
No. 56, <i>Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards</i>	13.170
No. 62, <i>Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements</i>	Appendix I
No. 63, <i>Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position</i>	12.08–.09
No. 72, <i>Fair Value Measurement and Applications</i>	12.12
No. 76, <i>The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments</i>	2.02, 12.02–.03, Appendix A

Q

<i>Title</i>	<i>Paragraphs</i>
Q&A section 3800, <i>Audits of Group Financial Statements and Work of Others</i>	13.188

S

<i>Title</i>	<i>Paragraphs</i>
SEC SAB Topic 13, <i>Revenue Recognition</i>	5.04, 6.01

<http://www.pbookshop.com>