

HOW THIS PUBLICATION IS ORGANIZED

The AR-C sections include clarified accounting and review services standards issued by SSARS No. 21, *Statements on Standards for Accounting and Review Services: Clarification and Recodification*. These sections are arranged as follows:

AR-C Cross-References to SSARS

AR-C Introduction

General Principles for Engagements Performed in Accordance
With Statements on Standards for Accounting and
Review Services

Preparation of Financial Statements

Compilation Engagements

Review of Financial Statements

Appendixes

AR-C Topical Index

The AR-C Cross-References to SSARSs lists all issued SSARSs and the sources of sections created by SSARS No. 21 in the current text.

The AR-C Introduction describes the May 2010 ARSC project to revise and clarify all existing compilation and review standards in the Codification of Statements on Standards for Accounting and Review Services.

Accounting and review services interpretations are numbered in the 9000 series with the last two digits indicating the section to which the interpretation relates. Interpretations immediately follow their corresponding section. For example, interpretations related to section 90 are numbered 9090, which directly follows section 90.

The standards are divided into sections, each with its own section number. Each paragraph within a section is decimally numbered.

The AR-C appendixes are currently reserved.

The AR-C topical index uses the keyword method to facilitate reference to the pronouncements. The index is arranged alphabetically by topic and refers to major divisions, sections, and paragraph numbers.

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