

## COMMENTARY

# Auditing Standards Committee Comment Letter Proposed Statement on Auditing Standards— *External Confirmations*

Participating Committee Members

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## INTRODUCTION

The Auditing Standards Committee of the Auditing Section of the American Accounting Association is pleased to provide comments on Proposed Statement on Auditing Standards—*External Confirmations* (AICPA 2009). The views expressed in this letter are those of the members of the Auditing Standards Committee and do not reflect an official position of the American Accounting Association. In addition, the comments reflect the overall consensus view of the Committee, not necessarily the views of every individual member. We hope that our attached comments and suggestions are helpful and will assist in finalizing the proposed standard.

## GENERAL COMMENTS

The Committee commends the Auditing Standards Board (ASB) for revising the audit standard on external confirmations to address changes in technology since SAS No. 67 (AICPA 1992) was adopted, and the continuing efforts to apply clarity drafting conventions and converge with International Standards on Auditing (ISAs). The following comments address the specific questions in the guidance for respondents.

### Specific Comments Addressing ASB-Proposed Questions

#### **(1) Are the Objectives of the Auditor Appropriate?**

The committee believes that the objectives of the standard are appropriate. Additional comments that follow address the reliability of confirmations and when they should be applied.

#### **(2) Are the Revisions Made to Converge the Existing Standard with ISA 505 Appropriate?**

As noted by the Audit and Attest Standards staff, the primary difference between the requirements of the proposed standard and ISA 505 (IAASB 2009) are the presumptive requirement to confirm accounts receivable. The Committee agrees that this requirement is appropriate for the U.S. environment, particularly to address the existence assertion. Revenue recognition concerns identified in SAS No. 99 (AICPA 2002) and in Beasley et al. (1999), including special terms and the use of side agreements, suggest the continued need for confirmations as part of the audit. We recommend that the standard include explanatory language that explains the presumptive requirement for accounts receivable confirmations. For example, Paragraph 19b in the conforming

Submitted: 27 September 2009

Accepted: 14 October 2009

Published: 4 December 2009

# The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards

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## **Table of Contents The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards**

1. Understanding the eBook The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
  - The Rise of Digital Reading The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
  - Advantages of eBooks Over Traditional Books
2. Identifying The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms

- Features to Look for in an The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
- User-Friendly Interface
- 4. Exploring eBook Recommendations from The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
  - Personalized Recommendations
  - The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards User Reviews and Ratings
  - The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards and Bestseller Lists
- 5. Accessing The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards Free and Paid eBooks
  - The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards Public Domain eBooks
  - The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards eBook Subscription Services
  - The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards Budget-Friendly Options
- 6. Navigating The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards eBook Formats
  - ePub, PDF, MOBI, and More
  - The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards Compatibility with Devices
  - The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
  - Highlighting and Note-Taking The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
  - Interactive Elements The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
- 8. Staying Engaged with The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
  - Joining Online Reading Communities

- Participating in Virtual Book Clubs
- Following Authors and Publishers The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
- 9. Balancing eBooks and Physical Books The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
  - Setting Reading Goals The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
  - Fact-Checking eBook Content of The Confirmation Process November 13 1990 Proposed Statement On Auditing Standards
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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