

AICPA

AUDITING & ATTESTATION Uniform CPA Examination Blueprint

MULTIPLE CHOICE

SSARS

COSO

examination review

engagement letter

representation

engagement partner

quality control

internal control

control environment

risk assessment

sampling

audit evidence

subsequent events

engagement quality control

audit sampling

substantive testing

tests of controls

tests of details

audit report

audit committee

modified report

professional standards

regulatory requirements

quality review

internal process

opinion

nonissuer

financial

GAAP

financial statements

F/S

balance sheet

income statement

cash flows

equity

liabilities

assets

revenue

expenses

accruals
adjustments
financial reporting
balance
transaction
AICPA Code

Professional Conduct ethical values professional judgment professional skepticism

limitation

collusion
override
human error
inherent limitations risk procedures management controls potential litigation unfavorable
outcome trial

potential loss
fraud
error
detection risk
inherent risk

MD&A

practitioner
Banister
Wagner
client records nonpublic related-party
audit client
control consciousness oversight accountability

entity management

workpapers
journal entries
lead schedule

materiality
misstatement
narrative
observation
working papers
SEC

compliance
regulatory requirements

control activity
control environment
control procedure
control technique
control test
system
COSO framework

analytical
Skill Level
Task
segregation
accounts receivable
litigation
contingencies
organizational structure industry benchmarks
vouching
walkthrough
tracing
reperformance
ratio analysis
variance analysis
assurance services
attest
operational audit
performance audit
financial audit