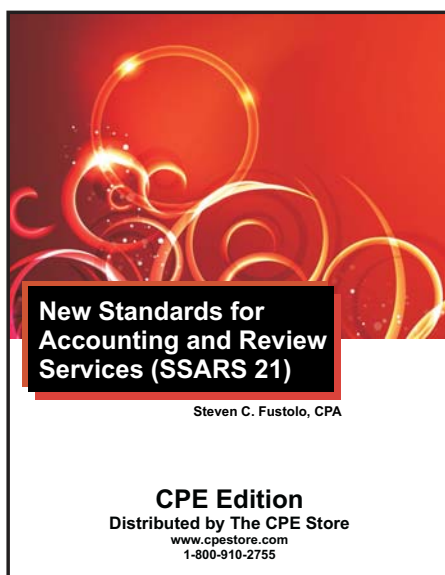


New Standards for Accounting and Review Services (SSARS 21)

Course Instructions and Final Examination



The CPE Store
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New Standards for Accounting and Review Services (SSARS 21)

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Course Objectives

After completing this course, you will be able to:

- Identify a change made in SSARS No. 21 that is carried over from auditing standards
- Recognize types of engagements which are authorized under SSARS No. 21
- Determine who the financial statements belong to when an accountant performs a review engagement for a client
- Pinpoint an example of a word that indicates that there is an unconditional requirement that must be followed by an accountant
- Discern how AR-C 70 treats the preparation of financial statements
- Recognize what cash, tax, regulatory and other bases of accounting are examples of
- Identify an aspect of peer review under AR-C 70
- Spot the type of report which must be issued when performing a preparation of financial statements engagement under AR-C 70
- Choose an item that should be documented in a preparation of financial statements engagement under AR-C 70
- Determine how assets on personal financial statements should be stated
- Recognize the objective of a compilation engagement
- Identify a procedure that an accountant should perform in a compilation engagement
- Determine what phrase is added to the first paragraph of the new compilation report under AR-C 80
- Discern what disclosures must be made if management elects to omit substantially all disclosures from special purpose framework financial statements
- Recognize what an accountant should do when there is a GAAP departure in a compilation engagement
- Pinpoint the type of engagements found in SSARS No. 19 which SSARS No. 21 eliminates
- Identify the term used for the date the accountant grants an entity permission to use the accountant's review report in connection with financial statements
- Discern who should sign the engagement letter in a review engagement
- Recognize examples of unusual or complex situations that an accountant should consider when making inquiries in a review engagement
- Spot an appropriate title for an accountant's review report

Course Instructions

To fully benefit from this course, please follow all of the steps below.

1. Read each chapter in the text to get a good understanding of the material.
2. Answer the study guide problems which appear at the end of each chapter. After answering the problems, compare your answers with the correct answers to ensure that you understand the material.
3. When you feel that you have a good understanding of the material contained in the chapter, answer the questions on the final examination.
4. When you have completed the final examination, record your answers on the answer sheet provided and submit it for grading. A score of 70% or better is required to pass. Please also complete the course evaluation and submit it to us along with your answer sheet. Upon passing you will receive a Certificate of Completion stating that you have successfully completed the course and earned the continuing education credit.

Prerequisites and Advance Preparation

No prerequisites or advance preparation are required for this course.

CPE Credit

This course is recommended for 10 CPE credits.

Final Exam Grading

- ▶ Online: Our fastest option, with instant results. Simply go to **www.cpestore.com** and click the link for online grading. Just follow the instructions from there. When you finish entering your answers, you'll receive instant test results and a Certificate of Completion to print.
- ▶ By Mail: Mail your test and course evaluation to us. We grade the tests the day we receive them and mail the results and Certificate of Completion to you the following business day.
- ▶ By Fax: Just fax your answer sheet to 1-281-255-4337. If you need us to fax the Certificate of Completion back to you, please provide us with your fax number and write "please fax back" on your answer sheet. If you don't need the Certificate faxed back, please write "no fax needed" on your answer sheet.

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Customer Service

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About Our Courses

The CPE Store's courses are developed to satisfy the continuing education requirements of the American Institute of Certified Public Accountants, each state's Board of Accountancy and the National Association of State Boards of Accountancy (NASBA). If your state requires registration of sponsors, our sponsor number will appear on your Certificate of Completion.

Our courses are designed to meet the continuing education requirements of accounting professionals. A great deal of care has been taken to ensure that the course material is both interesting and relevant to the practice of accounting. The information presented is, to the best of our knowledge, current and accurate. However, The CPE Store is not in the business of rendering legal, accounting or other professional advice and as such, the material presented in our courses is intended as an overview. If legal advice or other expert assistance is required, the services of a competent professional should be sought.

**New Standards for Accounting and
Review Services (SSARS 21)
10-Credit Course**

Final Examination

A score of 70% or higher is required to pass the exam. If you score less than 70% on your first attempt, we will allow you to take the test a second time.

Chapter 1 – Overview of the New Standards

1. Which of the following is a change made in SSARS No. 21 that is carried over from auditing standards?
 - A. Engagement letter must be signed by accountant and management
 - B. Confirmations must be sent to third parties in a review engagement
 - C. Term "income tax basis" is retained
 - D. A management representation letter is optional for a review engagement similar to an audit engagement

Chapter 2 – AR-C Section 60

2. Jimmy CPA is an accountant in a CPA firm who is responsible for a compilation or review engagement. Under SSARS No. 21, Jimmy is considered a(an) _____.
 - A. Accounting manager
 - B. Staff person
 - C. Engagement consultant
 - D. Engagement partner
3. Which of the following is an engagement type that is not a type of engagement that is authorized under SSARS No. 21?
 - A. Compilation engagement
 - B. Preparation of financial statements engagement
 - C. Audit engagement
 - D. Review engagement
4. Mary Smith is an accountant who performs a review engagement for her client, Wild Bill's Saddle Company. Mary prepares financial statements as well as performing a review engagement for her client. The financial statements belong to _____.
 - A. The accountant
 - B. The entity
 - C. The third-party user of those financial statements
 - D. The party who both prepares the financial statements and also takes responsibility for those statements
5. What is an example of a word(s) that indicates that there is an unconditional requirement that must be followed by an accountant?
 - A. Must
 - B. Should
 - C. Might consider
 - D. Could

Chapter 3 – AR-C Section 70

6. AR-C 70 treats the preparation of financial statements as a(an) _____.
 - A. Attest service if performed in conjunction with a review or audit engagement
 - B. Attest service in all cases
 - C. Nonattest service in all cases
 - D. Nonattest service only if performed as part of a compilation engagement

Final Exam

7. Big Bruce Batton CPA is hired to prepare monthly financial statements for nine months, and then is hired to perform an audit engagement for the annual financial statements. How should the nine monthly engagements be handled?
 - A. AR-C 70 preparation standards apply to each of the nine monthly engagements
 - B. AR-C 90 review standards apply to each of the nine monthly engagements
 - C. AR-C 80 compilation standards apply to each of the nine monthly engagements
 - D. None of the SSARS standards apply to the nine monthly engagements
8. The cash, tax, regulatory and other bases of accounting are examples of which of the following?
 - A. Generally accepted accounting principles
 - B. Special purpose framework
 - C. Contractual basis of accounting
 - D. CTR methods of accounting (cash, tax and regulatory basis)
9. Ralph Crammer is an accountant. What has to happen in order for Ralph to perform a preparation of financial statements engagement?
 - A. Ralph must link general ledger accounts to financial statement line items
 - B. Ralph must be forced to prepare financial statements because he has submitted financial statements
 - C. Ralph must make journal entries to the general ledger
 - D. Ralph must be engaged (hired) to prepare financial statements
10. Sally Fields is a CPA who is performing a preparation of financial statement engagement under AR-C 70. Which of the following is true with respect to peer review?
 - A. Sally has the option of participating in a peer review program if she performs both preparation, compilation and review engagements
 - B. Sally is not subject to peer review as long as she only performs preparation and compilation engagements, and avoids review and audit engagements
 - C. Sally is mostly likely subject to peer review even if the only engagements she performs are preparation of financial statement engagements
 - D. Sally is most likely not subject to peer review as long as the only engagements she performs are preparation engagements
11. Joan Arch CPA is performing a preparation of financial statements engagement under AR-C 70. Which type of report must be issued for this type of engagement?
 - A. No report is issued in most cases
 - B. An abbreviated compilation report is issued
 - C. A special preparation report is issued
 - D. The accountant has an option to issue either a compilation or review report for the preparation engagement
12. Ronald Fleming is performing a preparation of financial statements engagement under AR-C 70. Management refuses to include a legend on each page of the financial statements. What are the accountant's options under AR-C 70?
 - A. Accountant may type in his or her own legend on each page of the financial statements
 - B. Accountant should issue a disclaimer report
 - C. Accountant is not required to do anything as a preparation engagement is a plain- paper engagement
 - D. Accountant must withdraw from the engagement
13. If a description of a special purpose framework is presented on the face of the financial statements, which of the following is an acceptable location where the description can be presented?
 - A. Must be presented only at the bottom of the financial statement under the legend, if there is a legend
 - B. Only under the title of the financial statements but not next to the title
 - C. Next to the title of the financial statement such as "balance sheet-tax basis"
 - D. There is no requirement to include a description on the face of the financial statements as it must be presented in the notes to financial statements

14. Emma Rockwell is an accountant who is performing a preparation of financial statements engagement under AR-C 70. The GAAP financial statements omit a statement of cash flows, which is a GAAP departure. Which of the following is true?
- A. Emma is not required to do anything
 - B. Disclosure of the misstatement (GAAP departure) must be made in the notes to financial statements or on the face of the financial statements
 - C. A disclosure of the misstatement should not be disclosed on the face of the financial statements
 - D. A disclosure of the misstatement should not be disclosed in the notes to the financial statements
15. Which of the following is true as to whether an accountant is permitted to include in a disclaimer report the disclosure about a GAAP departure and/or omission of disclosures?
- A. There is authority within AR-C 70 that permits an accountant to include in a disclaimer report, a disclosure of a GAAP departure
 - B. There is authority within AR-C 70 that permits an accountant to include in a disclaimer report a disclosure about the omission of disclosures
 - C. There is no authority that permits an accountant to include in a disclaimer report, a disclosure for either a GAAP departure or an omission of disclosures
 - D. An accountant is required, rather than permitted, to include in a disclaimer report, a disclosure of a GAAP departure or an omission of disclosures
16. An accountant is preparing financial statements on the tax basis. A statement of cash flows is not included. What kind of legend should be included to reflect the fact that a statement of cash flows is not included?
- A. A legend is required only on the balance sheet, but not the income statement
 - B. A legend should be included stating that there is a GAAP departure
 - C. A comment must be made in the notes to financial statements
 - D. No legend is required; a statement of cash flows is not required under the tax basis of accounting
17. Which of the following is an item that should be documented in a preparation of financial statements engagement under AR-C 70?
- A. Analytical procedures performed
 - B. Inquiries made of management by the accountant
 - C. Engagement letter
 - D. Confirmations received from outside third parties
18. With respect to a preparation of financial statements engagement under AR-C 70, an engagement letter _____.
- A. Should be signed by the accountant but not by management or those charged with governance
 - B. Should be signed by both the accountant and management or those charged with governance
 - C. Does not have to be signed
 - D. Should be signed by management but not by the accountant
19. Which of the following is true with respect to whether an accountant who uses a disclaimer report is permitted to include a legend on each page of the financial statements stating "See Disclaimer Report"?
- A. An accountant is not permitted to include a "See Disclaimer Report" legend
 - B. Nothing precludes the use of a legend such as "See Disclaimer Report" on each page of the financial statements
 - C. An accountant may use the legend as long as he or she inserts the word "Accountant" in the legend
 - D. The legend may be used only if the accountant includes a title of "Disclaimer Report" on the report
20. ASC 274 (formerly SOP 82-1) requires that assets on personal financial statements be stated at their:
- A. Amortized cost
 - B. Replacement cost
 - C. Estimated current values
 - D. Net realizable value

Chapter 4 – AR-C Section 80

21. The objective of a compilation engagement is to _____.
- A. Prepare financial statements
 - B. Apply accounting and financial reporting expertise
 - C. Read financial statements
 - D. Opine on financial statements

Final Exam

22. If an accountant performs a nonattest service for an attest client, the accountant must determine that certain safeguards exist to ensure he or she does not taint his independence. One is that there must be language in the engagement letter that confirms that _____.
- A. The client assumes responsibility for the nonattest service performed
 - B. The accountant must approve all entries
 - C. The accountant must approve all account classifications
 - D. The client takes no responsibility for the service performed
23. In performing a nonattest service (preparation of financial statements) for a review client, the client must agree to perform certain functions including designating an individual who possesses all of the following except:
- A. Skill
 - B. Education
 - C. Knowledge
 - D. Experience
24. One procedure that an accountant should perform in a compilation engagement is that the _____ accountant should _____.
- A. Perform analytical procedures
 - B. Perform inquiries
 - C. Perform confirmation procedures
 - D. Read the financial statements
25. An accountant is performing a compilation engagement. She finds a material error that suggests the records are inaccurate. What should the accountant do?
- A. Ignore it as only a compilation engagement is being performed
 - B. Downgrade to a preparation of financial statements engagement
 - C. Withdraw from the engagement
 - D. Bring it to the attention of management and request additional or corrected information
26. One of the changes made by AR-C 80 to the compilation report is that _____ paragraphs have been reduced to _____ paragraph(s).
- A. Three, One
 - B. Two, One
 - C. Four, Two
 - D. Five, Two
27. Susie Stone is preparing a compilation report for a client under the new AR-C 80 compilation standards. Which of the following is true?
- A. The report no longer requires that the city and state where the accountant practices be included
 - B. The accountant's responsibility has been expanded in the report
 - C. The objective (definition) of a compilation engagement is not included in the report
 - D. The report modification for lack of independence is no longer required
28. The new compilation report under AR-C 80 adds which of the following to the first paragraph of the report?
- A. "Related notes to the financial statements"
 - B. "We have read the financial statements"
 - C. "We have prepared the financial statements of"
 - D. "We have gathered..."
29. An accountant is performing a compilation engagement on tax basis financial statements. Which of the following is a location in which a description of the tax basis may not be presented?
- A. In the financial statement titles
 - B. In the notes to the financial statements
 - C. In the compilation documentation file
 - D. On the face of the financial statements
30. If special purpose framework financial statements are issued, which of the following disclosures must be made assuming management elects to omit substantially all disclosures?
- A. Description of the special purpose framework
 - B. A summary of significant accounting policies
 - C. An adequate description about how the special purpose framework differs from GAAP
 - D. No disclosures are required because management has elected to omit substantially all disclosures

31. An accountant is including a paragraph in his compilation report noting that she is not independent and wants to disclose the reasons for the lack of independence. Which of the following is true.?
 - A. She must disclose only the key reason why she lacks independence
 - B. She must disclose all reasons for lack of independence
 - C. She is not permitted to disclose the reasons for lack of independence
 - D. She must quantify the impact that lack of independence might have on the financial statements

32. Elisa is an accountant who is performing a compilation engagement on Company Z's financial statements. U.S. GAAP is the framework. Management elects to include disclosures only about a few matters in the notes. How should such disclosures be labeled?
 - A. Notes to Financial Statements
 - B. Selected Information—Substantially All Disclosures Required by Accounting Principles Generally Accepted in the United States of America Are Not Included
 - C. See Accountant's Report on Partial Information
 - D. The Selected Notes Are an Integral Part of the Financial Statements

33. What should an accountant do when there is a GAAP departure in a compilation engagement?
 - A. Modify the compilation report and disclose it in the notes
 - B. Disclose it in the notes but no in the compilation report
 - C. Modify the compilation report but do not disclose it in the notes
 - D. Do nothing as departures are not disclosed in compilation engagements

34. How should an accountant disclaim supplementary information in a compilation engagement?
 - A. Do nothing because a disclaimer on supplementary information is not authorized for a compilation engagement
 - B. Include a disclosure in the notes to financial statements
 - C. Include a legend on each page of the supplementary information
 - D. Include an other-matter paragraph in the accountant's compilation report

35. Which type of engagements found in SSARS No. 19 does SSARS No. 21 eliminate?
 - A. Management-use only financial statements engagement
 - B. Assembled financial statements engagement
 - C. Plain-paper financial statements engagement
 - D. Examination of financial statements engagement

Chapter 5 – AR-C Section 90

36. ARC-90 does not apply when an accountant is engaged to review which of the following?
 - A. Schedule of royalties
 - B. Required supplementary information
 - C. Information that is contained on a tax return
 - D. Interim financial information subject to a review under auditing standards AU-C 930

37. Which kind of paragraph refers to a matter appropriately presented or disclosed in the financial statements that, in the accountant's professional judgment, is of such importance that it is fundamental to users' understanding of the financial statements?
 - A. Emphasis-of-matter paragraph
 - B. Negative assurance paragraph
 - C. Disclaimer opinion paragraph
 - D. Accountant's responsibility paragraph

38. Which of the following is defined as the date the accountant grants an entity permission to use the accountant's review report in connection with financial statements?
 - A. Issuance date
 - B. Report release date
 - C. Report authorization date
 - D. Completion date

Final Exam

39. Jenny is an accountant who is performing a review engagement. Which of the following is not a requirement that Jenny must satisfy to perform her engagement under AR-C 90?
- Understand the industry
 - Obtain knowledge of the entity
 - Understand and document internal control
 - Obtain a written representation from management
40. In a review engagement, who should sign the engagement letter?
- Nobody; the letter does not have to be signed
 - The accountant only
 - The accountant and management or those charged with governance
 - Management only
41. In performing analytical procedures in a review engagement, one procedure is to compare ratios developed from recorded amounts to _____.
- Expectations developed by the accountant
 - Moving average ratios over the past five years
 - Forecasted amounts or ratios
 - Pro forma amounts
42. Which of the following is not identified as an unusual or complex situation that an accountant should consider when making inquiries in a review engagement?
- Changes in major contracts with customers or suppliers
 - Disposal of a segment of a business
 - Fixed asset useful lives
 - Material off-balance sheet transactions
43. Which of the following is an example of evidence an accountant would obtain that the financial statements reconcile with accounting records?
- Compare the financial statements to industry information and ratios
 - Compare the financial statements to the forecasted financial statements
 - Compare the financial statements to the pro forma financial statements
 - Compare the financial statements to the accounting records or general ledger
44. In preparing a management representation letter for a review engagement, management representations are made as of date?
- Financial statement date
 - Date of the accountant's review report
 - Date the financial statements are issued
 - Date the representation letter is distributed to management
45. In accordance with AR-C 90, the accountant must have possession of the signed management representation letter _____ releasing the review report.
- Prior to
 - Within a reasonable period after
 - Simultaneously to
 - No later than the time of
46. Which of the following would be an appropriate title for an accountant's review report?
- Accountant's Report
 - Independent Accountant's Review Report
 - Report
 - Review Report
47. AR-C 90 adds which of the following new requirements to the review report that is not required under the current SSARS No. 19 report?
- There must be a report title
 - Addressee must be included
 - City and state where the accountant practices must be included on the report
 - The report should identify the entity whose financial statements have been reviewed

48. To which of the following should an accountant's review report normally not be addressed?
- A. The entity whose financial statements are reviewed
 - B. Those charged with governance
 - C. The partners if a partnership
 - D. The third party user such as the bank
49. If there are both emphasis-of-matter and other-matter paragraphs in an auditor's report, in what order should the various paragraphs be presented?
- A. Accountant's conclusion paragraph, Emphasis-of-matter paragraph, and Other-matter paragraph
 - B. Emphasis-of-matter paragraph, Other-matter paragraph, and Accountant's conclusion paragraph
 - C. Emphasis-of-matter paragraph, Accountant's conclusion paragraph, and Other-matter paragraph
 - D. Accountant's conclusion paragraph, Other-matter paragraph, and Emphasis-of matter paragraph
50. Steve is performing a review engagement. His review documentation should include all of the following except:
- A. Engagement letter
 - B. Management representation letter
 - C. Copy of confirmation procedures performed
 - D. Copy of the reviewed financial statements

**Thank you for taking our course.
We hope you enjoyed it.**

New Standards for Accounting and Review Services (SSARS 21)

Course Number: AA152101

Qualifies for 10 hours of CPE credit

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| 10. | <input type="checkbox"/> | 20. | <input type="checkbox"/> | 30. | <input type="checkbox"/> | 40. | <input type="checkbox"/> | 50. | <input type="checkbox"/> |



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Course Evaluation

Course # _____

Your Name _____

About the Course

Were the stated learning objectives met?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

If applicable, were prerequisite requirements appropriate and sufficient?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely N/A

Was the text well-written, accurate and easy to understand?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

Was the final exam well-written, accurate and easy to understand?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

Were course materials relevant and did they contribute to the achievement of the learning objectives?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

Was the time allotted to the learning activity appropriate?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

If applicable, were the individual instructors effective?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely N/A

About the Service

Were you satisfied with the ordering process?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

Were your course materials in good condition when they arrived?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

Did you receive your materials in a timely manner?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

About You

What is your preferred method for completing your CPE?

- Textbook PDF materials downloaded from the internet Online courses Live seminars

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- No Yes, my email address is _____ Already receiving

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Are there any particular topics you would like to see covered in a CPE course or any additional services you would like to see us provide? _____

Please provide any additional feedback, either positive or negative, regarding our products or our service: _____