



Accounting Research Manager® Knowledge-Based Audits™ Modules

Perform effective financial statement audits of nonpublic businesses and organizations with ease and accuracy.

Industry-Specific Modules • Knowledge-Based Audit Methodology • Productivity Tools • Practice Aids

Accounting Research Manager® Knowledge-Based Audits™ (KBA) modules enhance the effectiveness and efficiency of financial statement audits of specific nonpublic businesses and organizations. They help mitigate risk for a wide variety of entities with industry-specific guidance, risk assessment tools and comprehensive practice aids.

COMPREHENSIVE FEATURES

- KBA methodology
 - Facilitates compliance with GAAS
 - Encourages more efficient audits through customized audit programs
 - Helps identify and focus on risks
 - Focuses on information flow rather than document flow
 - Enhances communication between engagement team members
 - Allows for ongoing evaluation of procedures
- Accounting Research Manager (ARM)
 - The most comprehensive financial reporting online database
 - Provides access to accounting, auditing, governmental, internal controls and SEC authoritative literature
 - Includes expert-written interpretive guidance
- Also available as Knowledge Tools modules on ProSystem fx® Engagement, the industry's most widely used paperless workpaper management and trial balance tool

PRODUCTIVITY TOOLS

- Practice Tools — link to relevant source content on ARM
- KBA documents — contain steps and procedures that are required by Generally Accepted Auditing Standards (GAAS)
- Audit Program documents — guide you through related steps and procedures
- Practice Aids — help you complete steps or processes outlined in other documents

- Correspondence templates — include engagement letters and confirmation requests
- Auditor's Reports templates — a variety of sample auditor's opinions on audited financial statements

INDUSTRY-SPECIFIC MODULES

- Knowledge-Based Audits of Construction Companies and Contractors
- Knowledge-Based Audits of Employee Benefit Plans
- Knowledge-Based Audits of Financial Institutions
- Knowledge-Based Audits of Governmental Entities
- Knowledge-Based Audits of Health Care Entities
- Knowledge-Based Audits of Not-for-Profit Entities
- Knowledge-Based Audits of Real Estate Entities
- Knowledge-Based Single Audits

AUDIT GUIDES NEW!

- Expert-written analysis and guidance added to KBA modules
- Up-to-date insights for complicated audit needs
- User-friendly advice based on actual experience
- Industries currently covered:
 - Construction Companies
 - Not-for-Profit Entities
 - Governmental Entities
 - New industries being added

COMPREHENSIVE AUDIT METHODOLOGY

A wide variety of risk assessment forms and practice aids guide you through the nine critical KBA processes:

- Pre-Engagement Procedures
- Risk Assessment Procedures: Obtaining an Understanding of the Entity and Its Environment
- Risk Assessment Procedures: Evaluating the Design of Internal Controls
- Assessing the Risks of Material Misstatement
- Performing Audit Procedures in Response to Assessed Risks
- Performing Audit Procedures: Tests of the Operating Effectiveness of Internal Controls
- Performing Audit Procedures: Substantive Tests
- Evaluating, Concluding, and Reporting Procedures
- Audit Documentation Requirements

To learn more about Accounting Research Manager Knowledge-Based Audits Modules, please contact your CCH Account Representative at **1-888-CCH-REPS (1-888-224-7377)** or visit CCHGroup.com.



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