



Attestation Engagements on Sustainability Information (Including Greenhouse Gas Emissions Information) (Paperback)

By Aicpa

John Wiley Sons Inc, United States, 2017. Paperback. Condition: New. Language: English . Brand New Book. New Authoritative Guide for SSAE No. 18 and Sustainability Organizations are increasingly seeking to add credibility to sustainability information: According to the CFA Institute, 73 percent of portfolio managers and research analysts surveyed take sustainability matters into account when making investment decisions and 69 percent believe it is important that such information be subject to independent assurance. This new guide will assist CPAs with interpreting and applying the clarified attestation standards (SSAE No. 18) when performing examination or review engagements on sustainability information. Note: This guide supersedes AICPA Statement of Position (SOP) 13-1, Attest Engagements on Greenhouse Gas Emissions Information. The content of that SOP has been updated for the clarified attestations standards and included in the guide.



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