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rule 101 independence a member in public practice shall be independent in the performance of professional services as required by standards promulgated by bodies designated by council as adopted january 12 1988 guide discusses in plain english the independence requirements of the principal rulemaking bodies in the united states so you can understand and apply them with greater confidence and ease the aicpa rules require a member to comply with more restrictive independence provisions if applicable of certain independence impaired with respect to a client as the result of the actions or relationships of certain persons or entities as described in rule 101 independence sec 101 par 01 and its interpretations and rulings whom the member or covered member does not have the authority or capacity to control therefore nothing in this section interim standards the interim ethics and independence standards consist of et section 101 independence et section 102 integrity and objectivity et section 191 ethics rulings on independence integrity and objectivity isb no 2 certain independence implications of audits of mutual funds and related entities section 101 independence section 101 sets forth the various requirements to establish auditor independence and conditions that nullify it knowingly allowing a member who is not independent to continue to work on an engagement can result in disciplinary action from the aicpa including possible revocation of the members status as a cpa the purpose of the aicpa plain english guide to independence is to help you understand your independence requirements under the aicpa code of professional conduct the code and if applicable other rule making and standard setting bodies this guide discusses in plain english the independence requirements of the principal rule making bodies in the united states so you can understand and apply them with greater confidence and ease except as stated in the following paragraph a covered member s immediate family is subject to rule 101 et section 101 01 and its interpretations and rulings the exceptions are that independence would not be considered to be impaired solely as a result of the following 1 public company accounting oversight board pcaob independence and ethics rules interim independence standard 101 1 interpretation of rule 101 et section 101 independence of the american institute of certified public accountants aicpa code of professional conduct when in doubt refer to the section titled specific examples of nonattest services in et section 101 independence for highlights of the impact on independence of performance of nonattest services by doing so the committee made internal audit assistance engagements subject to the more stringent general requirements contained in revised interpretation 101 3 and consolidated all of the aicpa nonattest services independence rules into one interpretation in the code of professional conduct ethics independence rules isb interpretation 99 1 impact on auditor independence of assisting clients in the implementation of fas 133 derivatives isb no 3 employment with audit clients isb no 2 certain independence implications of audits of mutual funds and related entities the aicpa s professional standards require audit firms including the firms partners and professional employees to be independent in accordance with aicpa rule 101 independence 12 of the code of professional conduct rule 101 whenever an audit firm performs an attest service for a client pdf 1 6 2246 0 obj endobj 2286 0 obj filter flatedecode id 1b4721530d94795fce0bc2c0db6a8278 index 2246 76 info 2245 0 r length 165 prev 9210320 root et section 101 independence you must log in to view this content and have a subscription package that includes this content the term defense appropriations act means the department of defense appropriations act 1987 as contained in identical form in section 101 c of public law 99 500 100 stat 1783 82 et seq and section 101 c of public law 99 591 100 stat 3341 82 et seq fn 7 the practitioner performing an attest engagement should be independent pursuant to rule 101 independence of the code of professional conduct et section 101 01 26 u s code 101 certain death benefits except as otherwise provided in paragraphs 2 and 3 subsection d subsection f and subsection j gross income does not include amounts received whether in a single sum or otherwise under a life insurance contract if such amounts are paid by reason of the death of the insured on february 8 600 students of the korean young people s independence organization proclaimed and publicly distributed a declaration of independence which they sent to the japanese government attendees of the paris peace conference and to representatives of various countries rule 101 independence et section 101 is followed by the first ethics interpretation under rule 101 et section 101 1 interpretation of rule 101 ethics rulings for this section appear in et section 191 a topical index is provided for this division and is identified as et topical index

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guide discusses in plain english the independence requirements of the principal rulemaking bodies in the united states so you can understand and apply them with greater confidence and ease the aicpa rules require a member to comply with more restrictive independence provisions if applicable of certain

the ethics applicablity definitions interpretations and

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independence impaired with respect to a client as the result of the actions or relationships of certain persons or entities as described in rule 101 independence sec 101 par 01 and its interpretations and rulings whom the member or covered member does not have the authority or capacity to control therefore nothing in this section

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interim standards the interim ethics and independence standards consist of et section 101 independence et section 102 integrity and objectivity et section 191 ethics rulings on independence integrity and objectivity isb no 2 certain independence implications of audits of mutual funds and related entities

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section 101 independence section 101 sets forth the various requirements to establish auditor independence and conditions that nullify it knowingly allowing a member who is not independent to continue to work on an engagement can result in disciplinary action from the aicpa including possible revocation of the members status as a cpa

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the purpose of the aicpa plain english guide to independence is to help you understand your independence requirements under the aicpa code of professional conduct the code and if applicable other rule making and standard setting bodies

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this guide discusses in plain english the independence requirements of the principal rule making bodies in the united states so you can understand and apply them with greater confidence and ease

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except as stated in the following paragraph a covered member s immediate family is subject to rule 101 et section 101 01 and its interpretations and rulings the exceptions are that independence would not be considered to be impaired solely as a result of the following 1

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public company accounting oversight board pcaob independence and ethics rules interim independence standard 101 1 interpretation of rule 101 et section 101 independence of the american institute of certified public accountants aicpa code of professional conduct

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when in doubt refer to the section titled specific examples of nonattest services in et section 101 independence for highlights of the impact on independence of performance of nonattest services

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by doing so the committee made internal audit assistance engagements subject to the more stringent general requirements contained in revised interpretation 101 3 and consolidated all of the aicpa nonattest services independence rules into one interpretation in the code of professional conduct

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the aicpa s professional standards require audit firms including the firms partners and professional employees to be independent in accordance with aicpa rule 101 independence 12 of the code of professional conduct rule 101 whenever an audit firm performs an attest service for a client

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10 u s code 101 definitions u s code us law lii

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the term defense appropriations act means the department of defense appropriations act 1987 as contained in identical form in section 101 c of public law 99 500 100 stat 1783 82 et seq and section 101 c of public law 99 591 100 stat 3341 82 et seq

at section 101 attest engagements pcaob

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fn 7 the practitioner performing an attest engagement should be independent pursuant to rule 101 independence of the code of professional conduct et section 101 01

26 u s code 101 certain death benefits u s code us

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26 u s code 101 certain death benefits except as otherwise provided in paragraphs 2 and 3 subsection d subsection f and subsection j gross income does not include amounts received whether in a single sum or otherwise under a life insurance contract if such amounts are paid by reason of the death of the insured

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on february 8 600 students of the korean young people s independence organization 한국청년독립선언회 proclaimed and publicly distributed a declaration of independence which they sent to the japanese government attendees of the paris peace conference and to representatives of various countries

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