

ACCOUNTING LITERATURE RELATED TO LITIGATION SERVICES

I. AICPA Code of Professional Conduct and Bylaws

A. ET Section 50 PRINCIPLES OF PROFESSIONAL CONDUCT

1. ET Section 51 Preamble
2. ET Section 52 Article I - Responsibilities
3. ET Section 53 Article II - The Public Interest
4. ET Section 54 Article III - Integrity
5. ET Section 55 Article IV - Objectivity and Independence
6. ET Section 56 Article V - Due Care
7. ET Section 57 Article VI - Scope and Nature of Services

B. ET Section 90 RULES: APPLICABILITY AND DEFINITIONS

1. ET Section 91 Applicability
2. ET Section 92 Definitions

C. ET Section 100 INDEPENDENCE, INTEGRITY, AND OBJECTIVITY

1. ET Section 100.01 Conceptual Framework for AICPA Independence Standards
2. ET Section 101 Independence
3. ET Section 102 Integrity and Objectivity
4. ET Section 191 Ethics Ruling on Independence, Integrity, and Objectivity

D. ET Section 200 GENERAL STANDARDS - ACCOUNTING PRINCIPLES

1. ET Section 201 General Standards
2. ET Section 202 Compliance with Standards
3. ET Section 203 Accounting Principles
4. ET Section 291 Ethics Rulings on General and Technical Standards

E. ET Section 300 RESPONSIBILITIES TO CLIENTS

1. ET Section 301 Confidential Client Information
2. ET Section 302 Contingent Fees
3. ET Section 391 Ethics Rulings on Responsibilities to Clients

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F. ET Section 500 OTHER RESPONSIBILITIES AND PRACTICES

1. ET Section 501 Acts Discreditable
2. ET Section 502 Advertising and Other Forms of Solicitation
3. ET Section 503 Commissions and Referral Fees
4. ET Section 505 Form of Organization and Name
5. ET Section 591 Ethics Rulings on Other Responsibilities and Practices

II. AICPA Statement on Standards for Consulting Services

A. CS Section 100 CONSULTING SERVICES: DEFINITIONS AND STANDARDS

III. AICPA Consulting Services Special Reports and Practice Aids

- A. Special Report 03-1 Litigation Services and Applicable Professional Standards
- B. Special Report 93-1 Application of AICPA Professional Standards in the Performance of Litigation Services [1]
- C. Special Report 93-2 Conflicts of Interest in Litigation Services Engagements [1]
- D. Special Report 93-3 Comparing Attest and Consulting Services: A Guide for the Practitioner [1]
- E. Practice Aid 02-1 Business Valuation in Bankruptcy
- F. Practice Aid 93-4 Providing Litigation Services
- G. Practice Aid 95-2 Communicating Understandings in Litigation Services: Engagement Letters [1]
- H. Practice Aid 96-3 Communicating in Litigation Services: Reports
- I. Practice Aid 97-1 Fraud Investigations in Litigation and Dispute Resolution Services
- J. Practice Aid 98-1 Providing Bankruptcy and Reorganization Services
- K. Practice Aid 98-2 Calculation of Damages From Personal Injury, Wrongful Death, and Employment Discrimination
- L. Practice Aid 99-2 Valuing Intellectual Property and Calculating Infringement Damages
[1] Superseded

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IV. AICPA Business Valuation and Forensic & Litigation Services Special Report and Practice Aids

- A. Special Report Forensic Procedures and Specialists: Useful Tools and Techniques
- B. Practice Aid 04-1 Engagement Letters for Litigation Services
- C. Practice Aid 05-1 A CPA's Guide to Family Law Services
- D. Practice Aid 06-1 Calculating Intellectual Property Infringement Damages
- E. Practice Aid 06-2 Preparing Financial Models
- F. Practice Aid 06-3 Analyzing Financial Ratios
- G. Practice Aid 06-4 Calculating Lost Profits
- H. Practice Aid 07-1 Forensic Accounting-Fraud Investigations

V. AICPA Consulting Services Executive Committee - Statement on Standards for Valuation Services

- A. No. 1 Valuation of a Business, Business Ownership Interest, Security, or Intangible Asset