

**QUESTION 1****(13 marks)**

1.1

<b>1.1 (a)</b>	<b>1.2 (b)</b>
Three (3) party relationship:	Identify three party in case study:
1. Professional accountant✓	Mathew and Co✓
2. Responsible party✓	Management/ Directors/ Owners of the shops. ✓
3. Intended user✓ (8)	The owners of Ryncorp (Pty) Ltd. ✓ (1)
	<b>Total (8)</b>

1.2 The subject matter:

The total rental payment made by the tenants based on turnover. ✓ (1)

1.3 Identify and explain the other three (3) elements of the assurance engagement:

**Suitable criteria:** ✓

The rental agreement which lays out the terms and conditions of the rental payment. Mathew and Co will familiarize themselves with the terms and conditions of the rental to be paid. In effect these are the criteria for the calculation of the rent. ✓

**Sufficient appropriate evidence:** ✓

Mathew and Co must gather sufficient appropriate evidence to pass an opinion on whether the figures presented by the shop owners are fairly presented for the purposes of calculating the rental due in terms of the rental agreement. This would probably include such procedures as inspection of invoices, credit notes, sales records, etc. ✓

**Written assurance report:** ✓

This is the conclusion which Mathews and Co will draw as a result of gathering evidence. The conclusion (whether or not the information provided by the shop owners is fair) will be reported to Ryncorp (Pty) Ltd. ✓ (6)

**13 Marks**

# Practice Questions For Chapters 1 And 2

**Linda J. Smith**



## **Practice Questions For Chapters 1 And 2:**

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*Fractions, Grade 6* Spectrum,2013-12-02 New to the Spectrum R series Fractions is a skill specific math resource designed to completely support and challenge sixth graders in fractions This 96 page book goes into greater depth about

fractions and provides a wide range of examples practice problems and assessments to measure progress The best selling Spectrum R series now provides students with focused practice based on the essential skills they need to master for Common Core success With explicit skill instruction step by step examples and ample practice as well as assessment tools for progress monitoring students are provided everything they need to master specific math skills Skill specific Spectrum R books are the perfect supplement for home or school

Annual Update for Controllers Jim Lindell,2020-08-17 This guide covers leading edge topics in managerial accounting and finance It s packed with useful tips and practical guidance controllers and financial managers can apply immediately You ll also gain insight into hot topics such as Power Pivot Integrated Reporting Bitcoin Technology trends In addition this guide includes a case study covering three chapters using Excel tools working capital trends and technology changes

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