Required

Task 2.1

Using the 30 September 2017 trial balance (in the spreadsheet Appendix A), calculate planning materiality and include the justification for the basis that you have used for your calculation. Use the spreadsheet Task 2-1 tab for this purpose.

Part 2 Analytical Procedures

The trial balance for Cloud 9 as at September 2016 is included in the spreadsheet Appendix B. Note the following when analysing the company:

- The classification between current and non-current assets and liabilities are shown in the 31 December 2017 balance sheet;
- Where a ratio requires an average balance and the prior year is not available, use the current year only;
- Items of revenue and expense in the trial balance for September 2017 should be annualised where appropriate.

Required

Task 2.2

Using the spreadsheet tab Task 2-2, answer the following questions based on the information presented for Cloud 9 in Appendix A

(a) Using analytical procedures and the information provided in Appendix B, perform an analysis of Cloud 9's financial position and its business risks. Discuss the ratios indicating a significant or an unexpected fluctuation.

(b) Which specific areas do you believe should receive special emphasis during your audit? Consider your discussion of the analytical procedures results as well as your preliminary estimate of materiality. Prepare a memorandum to Suzie Pickering outlining potential problem areas (that is, where possible material misstatements in the financial report exist) and any other special concerns (for example, going concern).

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Thomson Gale

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