

**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).

# Cloud 9 An Audit Case Study Answers

**O García**



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**Cloud 9 Pty Ltd** Fiona Margaret Campbell, 2015 Government Reports Annual Index, 1994

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## **Cloud 9 An Audit Case Study Answers** Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Cloud 9 An Audit Case Study Answers**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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### **Table of Contents Cloud 9 An Audit Case Study Answers**

1. Understanding the eBook Cloud 9 An Audit Case Study Answers
  - The Rise of Digital Reading Cloud 9 An Audit Case Study Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying Cloud 9 An Audit Case Study Answers
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an eBook Platform
  - User-Friendly Interface
4. Exploring eBook Recommendations from Cloud 9 An Audit Case Study Answers
  - Personalized Recommendations
  - Cloud 9 An Audit Case Study Answers User Reviews and Ratings

- Cloud 9 An Audit Case Study Answers and Bestseller Lists
- 5. Accessing Cloud 9 An Audit Case Study Answers Free and Paid eBooks
  - Cloud 9 An Audit Case Study Answers Public Domain eBooks
  - Cloud 9 An Audit Case Study Answers eBook Subscription Services
  - Cloud 9 An Audit Case Study Answers Budget-Friendly Options
- 6. Navigating Cloud 9 An Audit Case Study Answers eBook Formats
  - ePub, PDF, MOBI, and More
  - Cloud 9 An Audit Case Study Answers Compatibility with Devices
  - Cloud 9 An Audit Case Study Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Cloud 9 An Audit Case Study Answers
  - Highlighting and Note-Taking Cloud 9 An Audit Case Study Answers
  - Interactive Elements Cloud 9 An Audit Case Study Answers
- 8. Staying Engaged with Cloud 9 An Audit Case Study Answers
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Cloud 9 An Audit Case Study Answers
- 9. Balancing eBooks and Physical Books Cloud 9 An Audit Case Study Answers
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Cloud 9 An Audit Case Study Answers
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Cloud 9 An Audit Case Study Answers
  - Setting Reading Goals Cloud 9 An Audit Case Study Answers
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Cloud 9 An Audit Case Study Answers
  - Fact-Checking eBook Content of Cloud 9 An Audit Case Study Answers
  - Distinguishing Credible Sources

13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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