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Memo To: Oceanview Marine Company Audit File From: Audit Associate cc: Charles Ward, Partner Date: 2/19/2019 Re: Case Study 2 Procedures Preliminary analytical procedures and risk assessment are needed for the financial statements from Oceanview Marine Company. After completing the procedures, we noticed several account balances that have a high risk of misstatements.

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Audit Case #1 - Oceanview Marine Company Preliminary... This preview shows page 1 - 3 out of 9 pages. Oceanview Marine Company 2-2 Preliminary Analytical Procedures — Summary of Ratio Analyses December 31, 2015 Liquidity: Although the liquidity ratios do not indicate there are any serious problem areas, they do reveal some possible warning signs: The current ratio has declined by over 7% during the year.

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Audit 1. Mr. Donald Phillips, President Oceanview Marine Company 36 Clearwater Lake Road Ocean City, Florida 33140 Dear Mr. Phillips: This letter is to confirm our understanding of the terms of our engagement as the auditors of Oceanview Marine Company for the year ended December 31, 2014.

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Oceanview Marine Company 5-1-a Assessment of Acceptable Audit Risk December 31, 2015 A. Likelihood of Financial Difficulty (check one) Source W/P reference : 2-3 High probability that the company will successfully continue in business for at least two years and be able to pay its debts as they become due. Moderate possibility that the company will not successfully continue in business for at least two years and will be unable to pay its debts as they become due.

Audit Case #2 - Oceanview Marine Company Assessment of ...

Oceanview Marine Company Audit Program - Cash (continued) December 31, 2018 AUDIT PROCEDURES @ Trace checks over \$ / 000 on cutoff statement to list of outstanding checks on year-end bank reconciliation. @investigate checks over \$ 1,000 on the reconciliation that did not clear by the cutoff statement date. @Agree all deposits-in-transit from bank reconciliation to cutoff statement (s).

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Oceanview Marine Company 20-2 Audit Program — Cash December 31, 2018 * W/P INIT COMMENTS AUDIT PROCEDURES MODIFICATIONS TO AUDIT PROGRAM 1. Based on the results of previous audit procedures, complete appropriate modifications to this program. BC As noted below. TESTS OF BALANCES—CASH ON HAND 2. In the presence of client, count petty cash fund, undeposited receipts, and other cash, if ...

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Oceanview Marine Company Audit Practice Case Solutions

Integrated Auditing Practise Case-Audit Report. the Stockholders Oceanview Marine Company We have audited the accompanying balance sheet of Oceanview Marine Company as of December 31, 2007, and the related statements of income, retained earnings, and cash flows for the year then ended. These financial statements are the responsibility of the Company's management.

Integrated Audit Case Oceanview Marine Free Essays

Audit Practice Case Oceanview Marine Company. Dear Mr. Phillips: This letter is to confirm our understanding of the terms of our engagement as the auditors of Oceanview Marine Company for the year ended December 31, 2012. We will audit the company ' s balance sheet for December 31, 2012, and the related statements of income, retained earnings, and cash flows for the year then ended.

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5. The client ' s " going concern " status is an audit reporting issue that is addressed at the conclusion of the audit. Auditing standards require the auditor to assess whether the client is likely to continue in existence for a reasonable period of time after the date of the financial statements.

Solved: Assignment #2 Integrated Audit Practice Case 1. Al ...

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Stuart's Auditing and Assurance Services: An Applied Approach is a concise, easy-to-read auditing text that trains students of today for the business world that they will face tomorrow. Using a fresh approach that introduces auditing application prior to auditing theory, students will encounter auditing in practice first, become more engaged in the subject matter, and consequently feel more readily prepared to understand the more challenging theoretical concepts. Stuart further engages students by highlighting real-world accounting scandals and by including the most up-to-date standards, including international coverage.

Land use in Hawai ' i remains the most regulated of all the fifty states. According to many sources, the process of going from raw land to the completion of a project may well average ten years given that ninety-five percent of raw land is initially classified by the State Land Use Commission as either conservation or agriculture. How did this happen and to what end? Will it continue? What laws and regulations control the use of land? Is the use of land in Hawai ' i a right or a privilege? These questions and others are addressed in this long-overdue second edition of Regulating Paradise, a comprehensive and accessible text that will guide readers through the many layers of laws, plans, and regulations that often determine how land is used in Hawai ' i. It provides the tools to analyze an enormously complex process, one that frustrates public and private sectors alike, and will serve as an essential reference for students, planners, regulators, lawyers, land use professionals, environmental and cultural organizations, and others involved with land use and planning.