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and Associates, CPAs Memo To:
Charles Ward CPA,

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Company Audit Memo Case 8 ...
Memo To: Oceanview Marine
Company Audit File From: Audit
Associate cc: Charles Ward, Partner

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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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Company Preliminary... This preview
shows page 1 - 3 out of 9 pages.

Oceanview Marine Company 2-2
Preliminary Analytical Procedures □

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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

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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
Integrated Audit Practice Case ...
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

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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.

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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

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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 Cash ...

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

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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 ...

Audit Program 20-2, 20-3, and
20-4.pdf - Oceanview Marine ...

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Practice Case 4 _ Sadie Pauley2.pdf
from ACC 121 at Baker College.
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Program (planning format):
Substantive Tests of Acquisitions

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cash. Oceanview Marine Company
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However, it is still above the 2:1 level,
which is a sign of good financial
condition ... Audit Case #1 -

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Preliminary... Oceanview Marine

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Company 5-1-a Assessment of
Acceptable Audit Risk December 31,
2015 A. Likelihood of Financial
Difficulty

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Marine Company 5-1-a Assessment of
Acceptable Audit Risk December 31,
2015 A. Likelihood of Financial

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Difficulty (check one) Source W/P
reference : 2-3

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Audit Report. the Stockholders

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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

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Marine Free Essays
Audit Practice Case Oceanview
Marine Company. Dear Mr. Phillips:
This letter is to confirm our
understanding of the terms of our

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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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Audit Practice Case Oceanview
Marine Company Free Essays

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

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likely to continue in existence for a reasonable period of time after the date of the financial statements.

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This handbook is the first of its kind to provide a clear, accessible, and comprehensive introduction to the most important scientific and

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Case Solutions management topics in marine environmental protection. Leading experts discuss the latest perspectives and best practices in the field with a particular focus on the functioning of marine ecosystems, natural processes, and anthropogenic pressures. The book familiarizes

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Readers with the intricacies and challenges of managing coasts and oceans more sustainably, and guides them through the maze of concepts and strategies, laws and policies, and the various actors that define our ability to manage marine activities. Providing valuable thematic insights

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into marine management to inspire thoughtful application and further study, it is essential reading for marine environmental scientists, policy-makers, lawyers, practitioners and anyone interested in the field.

Azerbaijan, a small post-Soviet

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republic located on the western shore of the Caspian Sea, has outsized importance because of its strategic location at the crossroads of Europe and Asia, its oil resources, and

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The Smartphone Paradox is a critical examination of our everyday mobile technologies and the effects that they have on our thoughts and behaviors. Alan J. Reid presents a comprehensive view of smartphones:

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The research behind the uses and gratifications of smartphones, the obstacles they present, the opportunities they afford, and how everyone can achieve a healthy, technological balance. It includes interviews with smartphone users from a variety of backgrounds, and

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translates scholarly research into a conversational tone, making it easy to understand a synthesis of key findings and conclusions from a heavily-researched domain. All in all, through the lens of smartphone dependency, the book makes the argument for digital mindfulness in a device age that

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threatens our privacy, sociability, attention, and cognitive abilities.

Throughout the world, the threat of climate change is pressing governments to accelerate the deployment of technologies to generate low carbon electricity or heat.

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But this is frequently leading to controversy, as energy and planning policies are revised to support new energy sources or technologies (e.g. offshore wind, tidal, bioenergy or hydrogen energy) and communities face the prospect of unfamiliar, often large-scale energy technologies being

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sited near to their homes. Policy makers in many countries face tensions between 'streamlining' planning procedures, engaging with diverse publics to address what is commonly conceived as 'NIMBY' (not in my back yard) opposition, and the need to maintain democratic,

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participatory values in planning systems. This volume provides a timely, international review of research on public engagement, in contexts of diverse, innovative energy technologies. Public engagement is conceived broadly - as the interaction between how developers and other

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key actors engage with publics about energy technologies (including assumptions held about the methods used, such as the provision of financial benefits or the holding of deliberative events), and how individuals and groups engage with energy policies and projects (including indirectly

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through the media and directly through emotional and behavioural responses). The book's contributors are leading experts in the UK, Europe, North and South America and Australia drawn from a variety of relevant social science disciplinary perspectives. The book makes a significant contribution

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to our existing knowledge, as well as providing interested professionals, policymakers and members of the public with a timely overview of the critical issues involved in public engagement with low carbon energy technologies.

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This comprehensive handbook provides a global overview of ocean resources and management by focusing on critical issues relating to human development and the marine environment, their interrelationships as expressed through the uses of the sea as a resource, and the regional

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expression of these themes. The underlying approach is geographical, with prominence given to the biosphere, political arrangements and regional patterns – all considered to be especially crucial to the human understanding required for the use and management of the world's oceans.

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Part one addresses key themes in our knowledge of relationships between people and the sea on a global scale, including economic and political issues, and understanding and managing marine environments. Part two provides a systematic review of the uses of the sea, grouped into food,

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Ocean Solutions, materials and energy, and the sea as an environmental resource. Part three on the geography of the sea considers management strategies especially related to the state system, and regional management developments in both core economic regions and the

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developing periphery. Chapter 23 of this book is freely available as a downloadable Open Access PDF under a Creative Commons Attribution-Non Commercial-No Derivatives 3.0 license. <https://www.routledgehandbooks.com/doi/10.4324/9780203115398.ch23>

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