

**QUESTION 1.1 – HOMEWORK: (CAAT's) - 11 MARKS (20 MINUTES)**

Client: EHA	Prepared by: N Venter	Date: 8/08/2016	WP reference O18
Year-end: 30 June 2016	Reviewed by: H ARichardson	Date: 9/08/2016	
Subject: Debtors			
<b>1. Debtors' circularisation</b>			
You performed a positive debtors' circularisation during June 2016, using the debtors' list as at 31 May 2016. All of the debtors' circularised confirmed that their balances are correct and accurate, except for the following two responses received:			
<b>1.1 <u>Meiring and Associates</u></b>			
The balance is overstated by R97 200. A payment by EFT was made on 23 May 2016. Although it did go through our bank account, it does not appear to have been credited to our account at EHA.			
<b>1.2 <u>Yazbek Audiologist</u></b>			
The Oticon 27100 hearing device that we ordered during April 2016, was returned by our patient: it turned out to be faulty. We discussed the matter with EHA's debtors' clerk and returned the device per courier on 18 May 2016. EHA issued a goods returned note RN 7107, but our debtors' amount was not credited with the returned hearing device (R87 000).			
<b>2. The debtor's masterfile consists of the following fields:</b>			
<ul style="list-style-type: none"><li>• debtor's account number</li><li>• debtor's name and details</li><li>• total amount owed</li><li>• aging of amount owed i.e. 30, 60, 90, 120 days</li><li>• credit limit</li><li>• credit terms</li><li>• status of account – letter "h" (for hold) or "a" (attorney) is entered in this field, if there is a problem with the account or if it is handed over for collection.</li><li>•</li></ul>			
<b>3. Allowance for credit losses</b>			
EHA uses a complicated formula to calculate the allowance for credit losses.			
The following audit procedures relating to the allowance for credit losses have already been performed:			
<ul style="list-style-type: none"><li>– Enquire from the credit manager whether the formula used to calculate the allowance for credit losses, is consistent to the prior year.</li><li>– Inspect the debtors' correspondence file to identify any disputed debtors.</li><li>– Inspect the bank statement of July 2016 to determine if any payments have been received from debtors after year-end.</li><li>– Include a statement that allowance for credit losses is sufficient in the management representation letter.</li></ul>			

**REQUIRED 1.1:**

# Eha Paper Marks

**Xiaolong Qi**



## Eha Paper Marks:

Godey's Lady's Book ,1860      Imperial Maine and Hawai'i Paul T. Burlin,2006-01-01 Burlin s book provides an analysis of some of the broad themes and currents of 19th century American expansion in the Pacific through a discussion of a number of Maine inhabitants either going to Hawai i or other areas of the archipelago Individuals covered include Sanford Dole Luther Secerance John L Stevens and James G Blaine      **Model-Driven Development of Reliable Automotive Services** Manfred Broy,Ingolf Krüger,Michael Meisinger,2008-07-17 Software development for the automotive domain has become the enabling te nologyforalmostallsafety criticalandcomfortfunctionso eredtothecustomer Ninety percentofallinnovations inautomotive systems aredirectly or indirectly enabled by embedded software The numbers of serious accidents have declined in recent years despite constantly increasing tra c this is correlated with the introduction of advanced software enabled functionality for driver assistance such as electronic stability control Software contributes signi cantly to the tomotive value chain By 2010 it is estimated that software will make up 40% of the value creation of automotive electrics electronics However with the large number of software enabled functions their int actions and the corresponding networking and operating infrastructure come signi cant complexities both during the automotive systems engineering p cess and at runtime A central challenge for automotive systems development is the scattering of functionality across multiple subsystems such as electronic control units ECUs and the associated networks As an example consider the central locking systems CLS whose functionality is spread out over up to 19 di erent ECUs in some luxury cars Of course this includes advanced functi ality such as seat positioning and radio tuning according to driver presets upon entry as well as unlocking in case of a detected impact or accident However thisexampledemonstratesthatmodernautomotivesystemsbridgecomfort and safety critical functionality This induces particular demands on safety and curity and in general software and systems quality The resulting challenges and opportunities were discussed in depth at the second Automotive Software Workshop San Diego ASWSD 2006 on whose results we report here      *Quantitative Methods in Social Work* David F. Gillespie,1992 Representing some of the best research efforts currently found among social workers Quantitative Methods in Social Work serves as both a guide and a challenge to social work researchers interested in the application of quantitative methods to social work problem solving This application of research methods has not been described or discussed adequately in any formal way until now In a comprehensive manner this book documents the most advanced quantitative methodologies currently applied by social work researchers and describes issues and techniques that accompany specific applications It increases social workers understanding of state of the art applied statistical analysis enabling them to become more competent and competitive in research and the teaching of research strategies Quantitative Methods in Social Work addresses three types of methodological issues measurement the incorporation of nonquantitative variables in quantitative data analysis and the use of quantitative analytic techniques to model and assess complex social phenomena Chapters cover the use of computers for

content analysis structural equation modeling in measurement logistic regression loglinear analysis event history analysis social network analysis and discussions of moderator variables and interaction effects in multiple regression Social work faculty and doctoral students along with other human service professionals who want to increase their understanding of applied statistical analysis in social and behavioral research will find the information they need in this informative book

Godey's Lady's Book ,1867      *Notes and Queries* William John Thoms,1877      **Notes and Queries: A Medium of Inter-Communication for Literary Men, Artists, Antiquaries, Genealogists, Etc** ,1853      **Godey's Lady's Book** Louis Antoine Godey,Sarah Josepha Buell Hale,1866 Includes music      **The Canadian Patent Office Record and Register of Copyrights and Trade Marks** ,1929      *Woman's Institute Reference Library ... V. A7-A9* Woman's institute of domestic arts and sciences. Department of millinery,1916      **GEOMETRY 10 MODEL PAPERS WITH COMPLETE SOLUTION** A. Amin Buhari. M.Com.,2016-01-01 10 MODEL PAPERS OF GEOMETRY COMPLETELY SOLVED AS PER NEW SYLLABUS CHAPTERS COVERED SIMILARITY CIRCLE GEOMETRICAL CONSTRUCTIONS TRIGONOMETRY CO ORDINATE GEOMETRY MENSURATION      *Annual Reports Made to the Governor of the State of Ohio, for the Year ...* Ohio,1859

**Documents, Messages and Other Communications, Made to the General Assembly** Ohio. General Assembly,1860

*Godey's Lady's Book, and Ladies' American Magazine* ,1866-07      *Sessional Papers* Great Britain. Parliament. House of Commons,1908      *Papers of the ... Algonquian Conference* ,2000      **Documents, Including Messages and Other Communications** Ohio,1860      **Journal of the South African Institute of Mining and Metallurgy** South African Institute of Mining and Metallurgy,1994      Hygiene and Sanitation ,1970      Occasional Papers of Bernice Pauahi Bishop Museum ,1902

## Enjoying the Tune of Expression: An Emotional Symphony within **Eha Paper Marks**

In a global consumed by monitors and the ceaseless chatter of immediate transmission, the melodic splendor and psychological symphony created by the published term frequently disappear in to the back ground, eclipsed by the constant sound and distractions that permeate our lives. However, nestled within the pages of **Eha Paper Marks** a stunning fictional value filled with fresh emotions, lies an immersive symphony waiting to be embraced. Crafted by an outstanding composer of language, that captivating masterpiece conducts visitors on an emotional journey, skillfully unraveling the hidden melodies and profound influence resonating within each cautiously crafted phrase. Within the depths of this moving analysis, we will explore the book is key harmonies, analyze its enthralling publishing style, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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