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| --- | --- | --- | --- | --- |
| **Client: XYZ Ltd** |  | **Prepared by: Mr. B** | **Date:** | **Ref: C9.2** |
| **Year end: 31-12-2014** | **File no:** | **Reviewed by: Mr. Y** | **Date:** |

**SAMPLE SIZE PLANNING**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Objective No. | Extensive analytical review to be used? | Tests of effectiveness of internal controls to be used? | Internal controls sample size | Substantive procedures to be used? | Substantive procedures sample size | Comments |
| E | Intangible assets |  | No | Yes |  | yes | 10 |  |
| F | Tangible fixed assets |  | No | Yes | 10 | Yes | 30 |  |
| G | Investments |  | No | Yes |  | Yes | 21 |  |
| H | Advance Deposit and pre-payments |  | No | Yes | 30 | Yes | 12 |  |
| I | Stock |  | No | Yes | 30 | Yes | 73 |  |
|  | WIP |  | No | Yes | 30 | Yes | 2 |  |
| J | Trade and other receivables |  | No | Yes | 30 | Yes | 20 |  |
| K | Bank and cash |  | No | Yes | 30 | Yes | 11 |  |
| L | Bank OD  Loans and borrowings.  Trade and other Payables. |  | No | Yes | 30 | Yes  Yes  Yes | 30  30  30 |  |
| M | Long-term loans and deferred income |  | No | Yes | 30 | Yes | 30 |  |
| R | Profit and loss: |  |  |  |  |  |  |  |
|  | - income |  | Yes | Yes | 30 | Yes | 163 |  |
|  | - expenditure Manufacturing  Administrative |  |  |  | 30 | Yes  Yes | 22  35 |  |
|  | * wages |  |  |  |  | Yes | 13 |  |
|  | * other |  |  |  |  |  |  |  |
|  | Other |  |  |  |  |  |  |  |

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