|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Client: XYZ LTD |  | Prepared by: | Date: | Ref: **C9.1** |
| Year end: 31.12.14 | File no: | Reviewed by: | Date: |

**ACCOUNTANCY WORK PLANNING**

*Before planning to undertake an accountancy work it is essential that the ethical position and the impact on the audit is considered.*

***1. Level of acceptable accounting differences***

If the accounts are to be prepared by us, specify below the level of accounting differences which do not require further investigation:

**This year Last year**

***Overall level of acceptable differences:*** Tk\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Tk \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

If different levels are to be set for the different areas of the accounts preparation, specify these below:

|  |  |
| --- | --- |
| **Area** | **Level of acceptable differences** |
|  | **Current year Prior year** |
|  | Tk\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Tk \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  | Tk\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Tk \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  | Tk\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Tk \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  | Tk\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Tk \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  | Tk\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Tk \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| ***2 Analysis work required*** |  |
| **Analysis will be required at the following levels:** |  |
| Income: |  |
| 1 Turnover | NCN†/By category\* |
| 2 Dividends and interest received/receivable | NCN†/all items\* |
| 3 Rents received/receivable | NCN†/all items\* |
| 4 Management charges | NCN†/all items\* |
| 5 | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 6 | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **Expenditure:** |  |
| 7 Directors’ emoluments | NCN†/in full\* |
| 8 Interest payable | NCN†/all items over Tk\_\_\_\_\_\_\_\_\_\_\_\* |
| 9 Subscriptions and donations | NCN†/all items over Tk\_\_\_\_\_\_\_\_\_\_\_\* |
| 10 Insurance (cover and premiums) | NCN†/in full, ensuring all areas covered\* |
| 11 Repairs and renewals | NCN†/all items over Tk\_\_\_\_\_\_\_\_\_\_\_\* |
| 12 Legal, professional and audit | NCN†/all items over Tk\_\_\_\_\_\_\_\_\_\_\_\* |
| 13 Entertaining | NCN†/all items over Tk\_\_\_\_\_\_\_\_\_\_\_\* |
| 14 Sundry expenses | NCN†/all items over Tk\_\_\_\_\_\_\_\_\_\_\_\* |
| 15 | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 16 | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 17 | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

\* Delete as appropriate.

† NCN = not considered necessary.

**Disclaimer:** Dummy audit working files have been prepared and published to improve the quality of audit documentation of member firms providing audit services in Bangladesh. Member firms providing audit services should not assume these dummy working files as absolute benchmark for the purpose of preparing and keeping audit documentation. Every audit client has unique characteristics and risks. International Standards on Auditing (ISA) also requires to exercise engagement partner’s judgment on a number of areas in conducting the audit of an entity. Therefore, member firms should use their professional knowledge, skill, experiences along with these dummy working files to keep adequate and appropriate working papers for each audit engagement. The preparers do not assume any liability for drawing an inappropriate audit opinion based on the working papers prepared on the basis of these dummy working files.