



**Spotlight**  
- Integrated Analytics  
Application

# What is Spotlight?

Spotlight is an integrated analytics application that delivers **self-service analytics** directly into the hands of the practitioner.

The analytics offered help practitioners to **perform a higher quality service delivery** and **identify industry and business-related insights** which can be shared with management and those charged with governance, offering a **higher value data based service experience** to the client.



# Support Multiple Analytics and Tests

## Fraudulent Financial Reporting



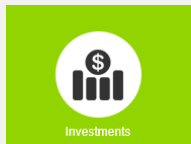
- Supports the performance of journal entry testing
- Identifies journals with characteristics of business interest as determined by the project team

## GAS



- Determine Testing Plan
- Give a scoping summary
- The component breakdown shows the overall balance for each mapped component and breaks down the components by account

## Investment



- Provides multiple types of visualizations for investment analysis including Geographic Distribution chart and boxplot chart.

## Spreadsheet Analyser



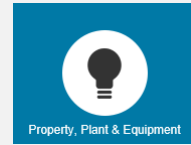
- Spreadsheet analyser quickly evaluates aspects of a Microsoft Excel workbook
- Performs a range of analysis, including identifying invalid formulae, formula inconsistencies, hidden sheets, etc.

## Risk Assessment



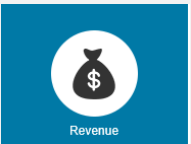
- Enables analytical review of key account balances and classes of transactions
- Account and metric visualization allows plotting and comparison the client's financial data over any time period

## Property, plant and equipment (PPE)



- Support visualizing the composition of the PP&E balance and period over period change at interim and/or year-end.
- Gain further understanding of the PPE account balance and shows the trends in PPE Activity

## Revenue



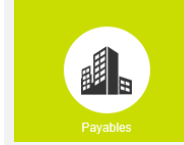
- Provides the ability to filter the P&L and Balance Sheet via a number of different criteria.
- The interactive charts enable the user to drill from EMS level 2 down to account level.

## Insights



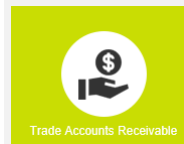
- Value-added reports that can presented to the client
- Covers areas such as Efficiency and operations, Accounting process, Accounting structure and organization, Reporting and MI quality, and Staff Insights

## Payables



- Visualize and navigate through purchase orders, good receipts and invoices.
- It allows the identification of purchase orders raised retrospectively, which may represent exceptions to normal business processes and approvals.

## Trade Accounts Receivables



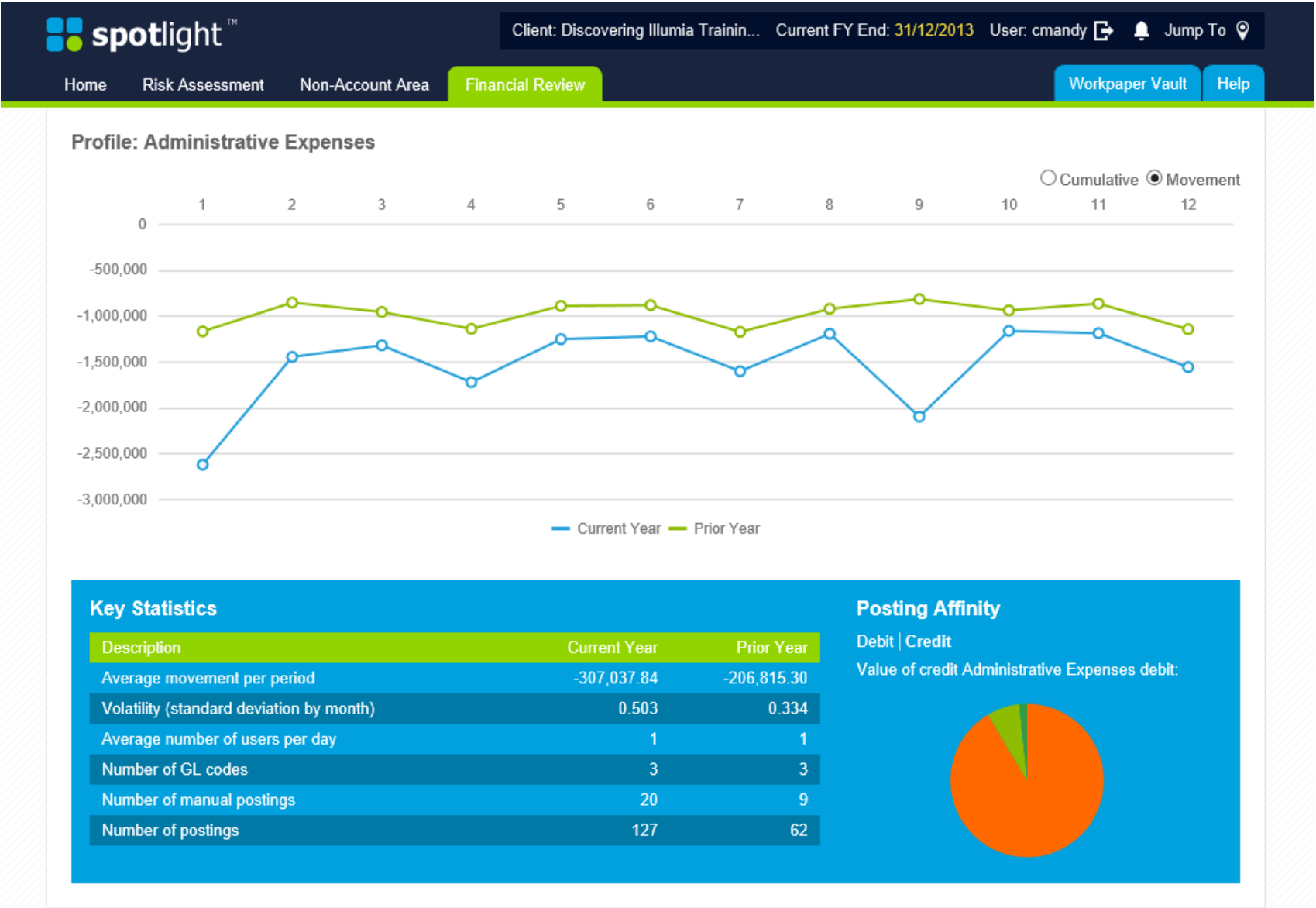
- Summarizes trends in the accounts receivables and summarizes the activity by types.
- Obtain a better understanding of AR over time and to perform substantive analytical procedures.

**More modules coming soon**

# Key Functionalities

## Preliminary Procedures

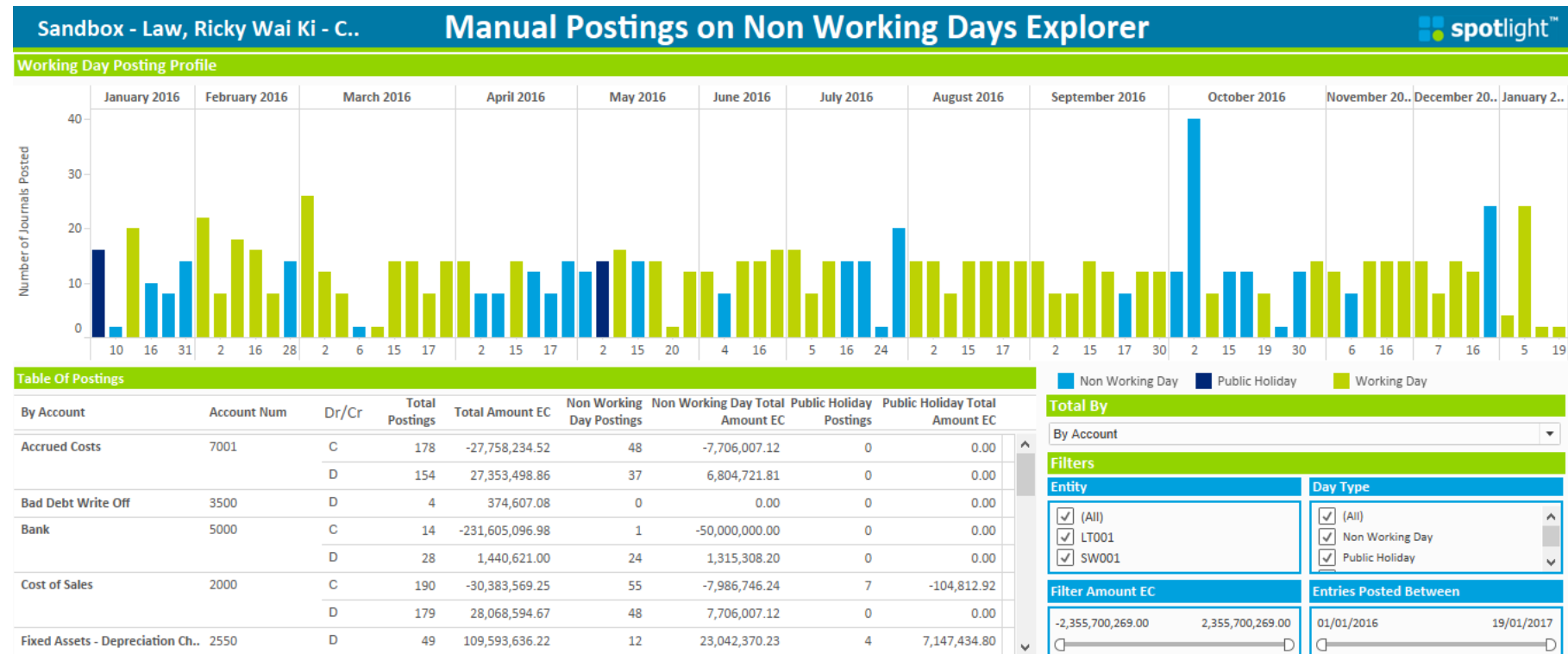
Enables users to perform an analytical review of the Balance Sheet and P&L (Income Statement) down to the account level including prior year comparisons and financial metrics.



# Key Functionalities

## Fraudulent Financial Reporting

Designed to support the performance of journal entry testing by identifying journals with characteristics of audit interest as determined by the audit team.



# Key Functionalities Insights

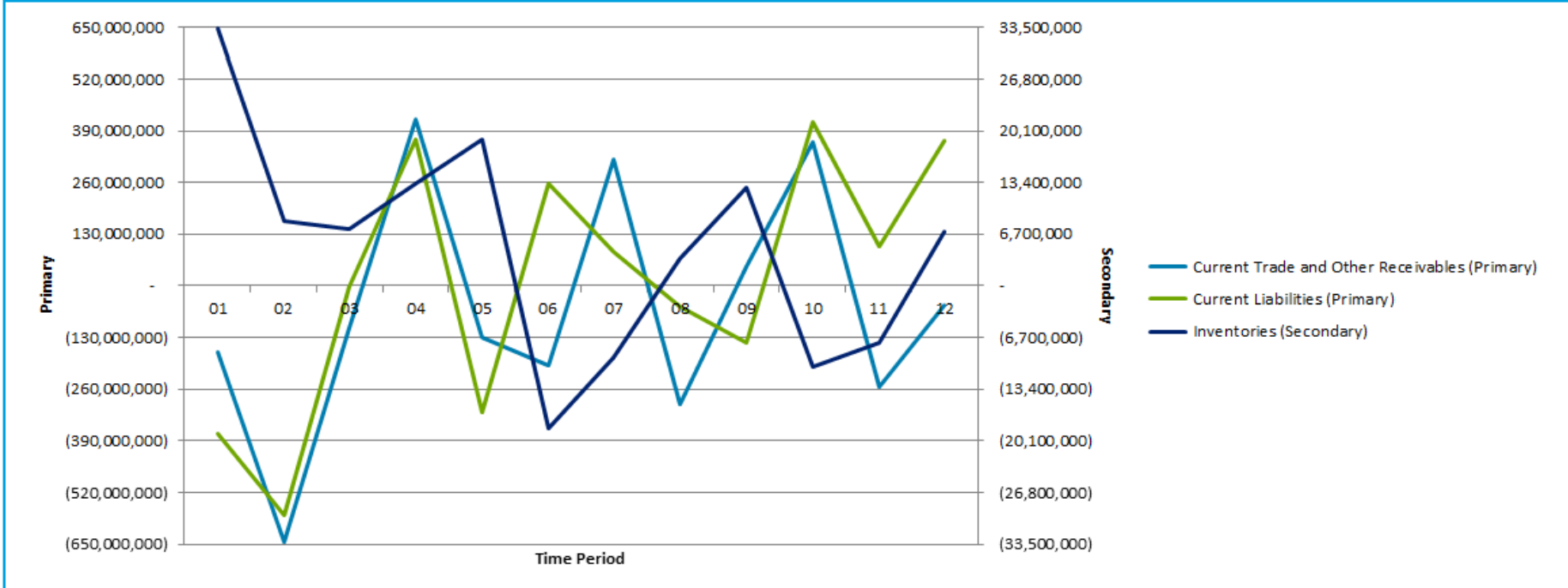
The Insights module contains value-added reports which the auditor can present to the client, based on data already provided for the audit.



Series Details

Time Unit: Period

Chart



# Key Functionalities

## Account Level Analytics (Inventory for example)

### Features:

- The visualizations supported by Tableau can be used for various dimensions of risk assessment.
- The output excel books helps figure out data patterns, implement MUS sampling, and reconcile your data.
- Spotlight is capable of handling large data sets thus you can search and explore your data without any assistant from data specialists.
- Common used attributes by ERP systems have been built in Spotlight thus you can customized your inventory analytics based on the business model.



#### 成本异常值

按存货类型和位置分析库存项目以识别成本离群值



#### 可变现净值 (NRV) 分析

按存货类型和位置比较标准成本与的平均售价



#### 成本差异

按成本类型与存货类型展现在一定期间的成本差异



#### 库存周转分析

通过分析成本与平均存货持有天数以识别滞销库存

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