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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

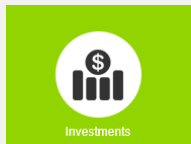## Fraudulent Financial Reporting

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

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

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

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

Group Audit Scoping

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

Property, Plant & Equipment

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.

Payables

Investment

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

Investments

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.

Revenue

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.

Trade Accounts Receivable
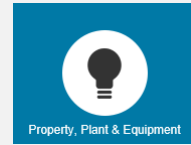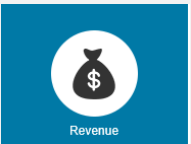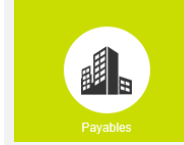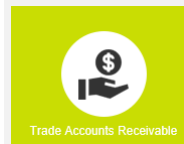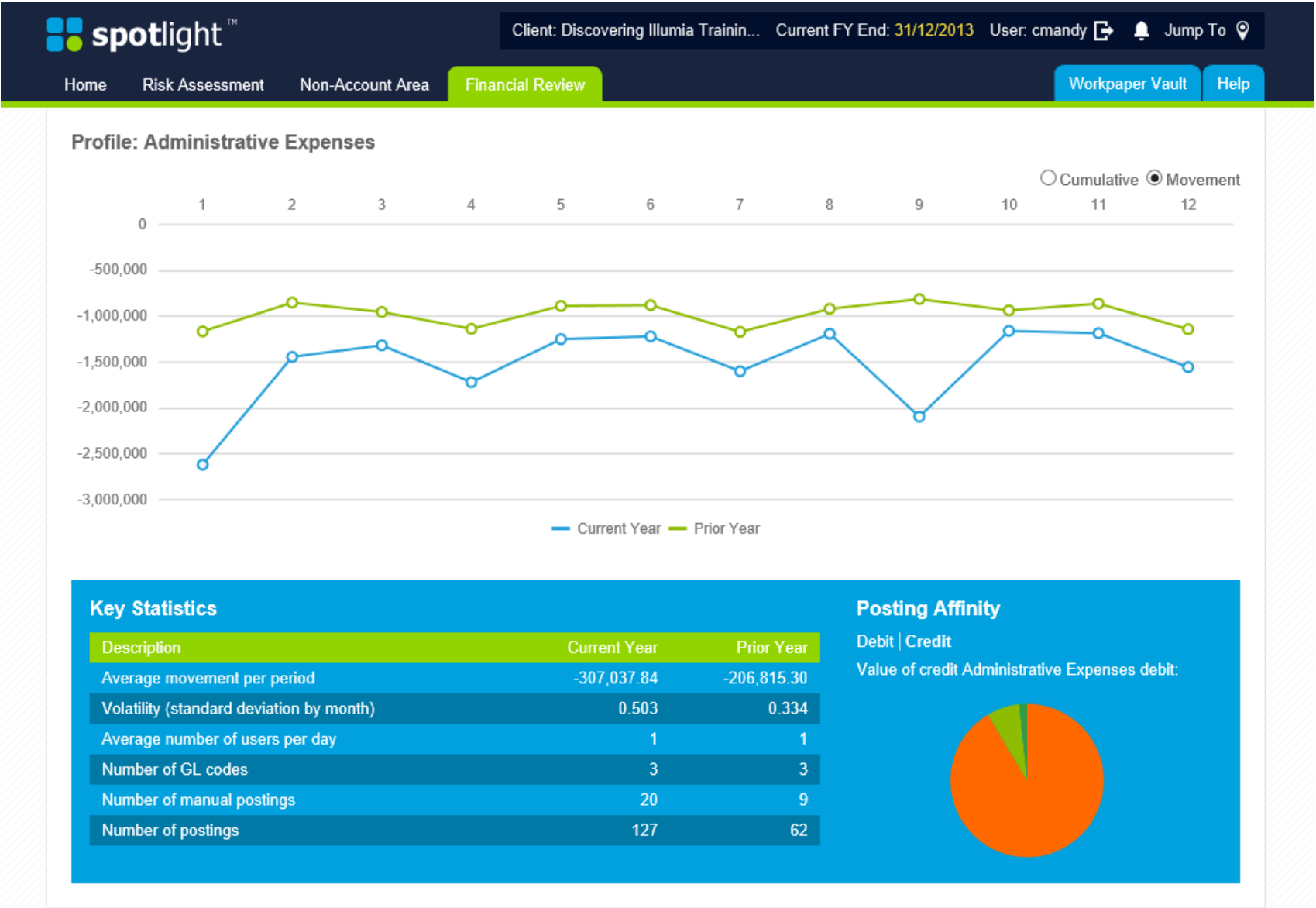
Spreadsheet Analyser

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

More modules coming soon

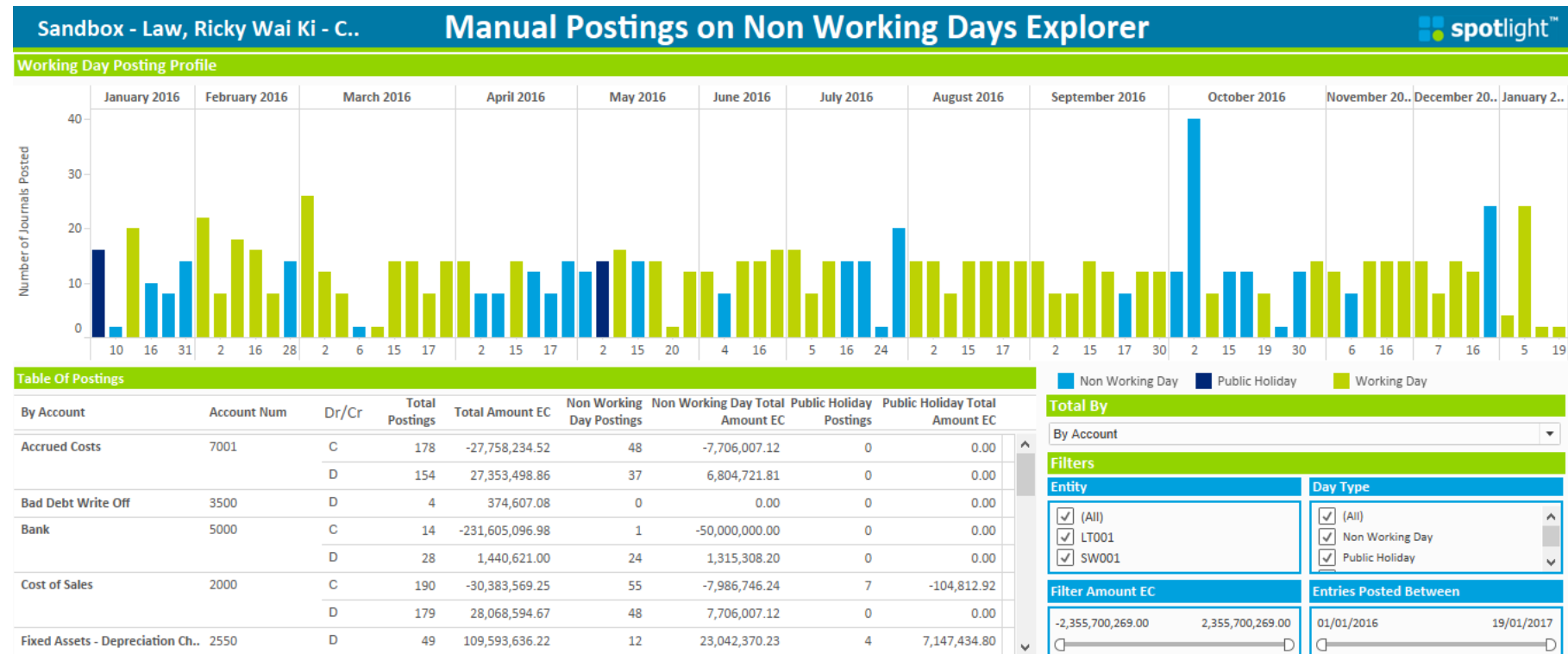# Key Functionalities
Preliminary Procedures

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.
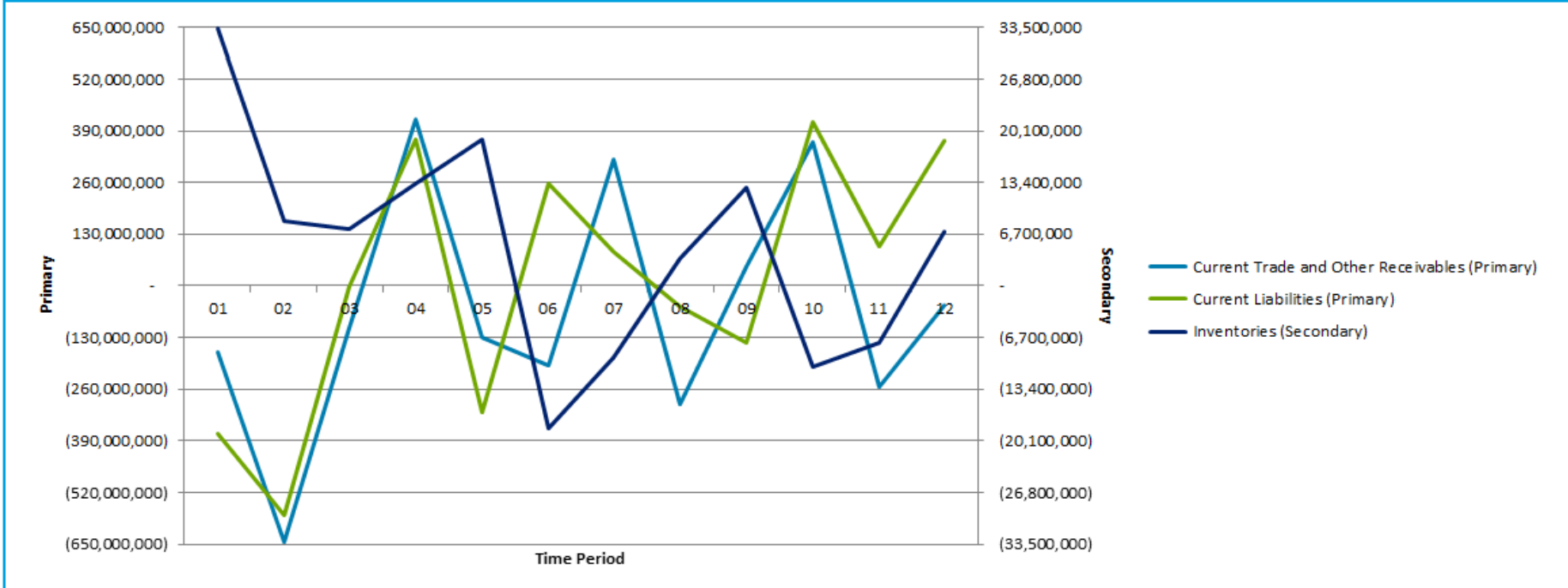
Key Functionalities
Insights

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

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内的成本差异

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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