

Integrated Case Application—Pinnacle Manufacturing: Part II

9-40 (Objectives 9-6, 9-7) In Part I of the case, you performed preliminary analytical procedures for Pinnacle ([here](#)). The purpose of Part II is to identify factors influencing risks and the relationship of risks to audit evidence. During the planning phase of the audit, you meet with Pinnacle's management team and perform other planning activities. You encounter the following situations that you believe may be relevant to the audit: ³⁰⁰

1. Your firm has an employee who reads and saves articles about issues that may affect key clients. You read an article in the file titled, "EPA Regulations Encouraging Solar-Powered Engines Postponed?" After reading the article, you realize that the regulations management is relying upon to increase sales of the Solar-Electro division might not go into effect for at least 10 years. A second article is titled, "Stick to Diesel, Pinnacle!" The article claims that although Pinnacle has proven itself within the diesel engine industry, they lack the knowledge and people necessary to perform well in the solar-powered engine industry.
2. While reading the footnotes of the previous year's financial statements, you note that one supplier, Auto-Electro, provides over 20 percent of the raw materials used by Pinnacle. You investigate Auto-Electro and discovered that the company is considering entering [Chapter 11](#) bankruptcy proceedings due to continuing cash flow difficulties.
3. While reviewing Pinnacle's long-term debt agreements, you identify several restrictive covenants. Two requirements are to keep the current ratio above 2.0

Pinnacle Manufacturing Solution Manual For Part Ii

Mark Steyvers



Pinnacle Manufacturing Solution Manual For Part II:

5th EAI International Conference on Management of Manufacturing Systems Lucia Knapčíková, Dragan Peraković, Annamária Behúnová, Marko Periša, 2021-08-02 The book presents the proceedings of the 5th EAI International Conference on Management of Manufacturing Systems MMS 2020 which took place online on October 27-29, 2020. The conference covers the management of manufacturing systems with support for Industry 4.0 logistics and intelligent manufacturing systems and applications, cooperation management and its effective applications. Topics include RFID applications, economic impacts in logistics, ICT support for Industry 4.0 industrial and smart Logistics intelligent manufacturing systems and applications and much more. The topic is of interest to researchers, practitioners, students and academics in manufacturing and communications engineering. English Mechanic and World of Science, 1880
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