

# Appendix 6C Problems

-  **LO 6-** 6C-1. Planning information for the audit of Keystone Computers & Networks Inc. appears in this appendix.  
**3** Review each major section of the audit plan and briefly describe the purpose and content of the section. Organize your solution in the following manner:

Section	Purpose	Content
Objectives of the engagement	To describe the services that are to be rendered to the client.	The objectives are (1) audit of KCN's financial statements for the year ended 12/31/X5 and (2) issuance of a letter on compliance with covenants of the client's letter of credit agreement.

-  **LO 6-** 6C-2. In the overall audit strategy for the audit of Keystone Computers & Networks Inc. in this appendix, there is a section on significant risks. For each of the risks, identify the implications and potential responses.  
**3, 4**

-  **LO 6-** 6C-3. The overall audit strategy for the audit of Keystone Computers & Networks Inc. in this appendix includes a section on significant accounting and auditing matters. The second matter described involves capitalizing the costs of developing a software program for sale.  
**7**
- Research this issue and write a brief memorandum for the working papers describing the issue and summarizing the appropriate method of accounting for the development costs.
  - Based on your research, describe the major audit issue that you believe will be involved in auditing the software development costs.

## Appendix A Bca

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