

# 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

# Integrated Case Application Pinnacle Manufacturing Solution

**M Woodhall**



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## Unveiling the Magic of Words: A Overview of "**Integrated Case Application Pinnacle Manufacturing Solution**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "**Integrated Case Application Pinnacle Manufacturing Solution**," a mesmerizing literary masterpiece penned by a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound impact on the souls of its readers.

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