

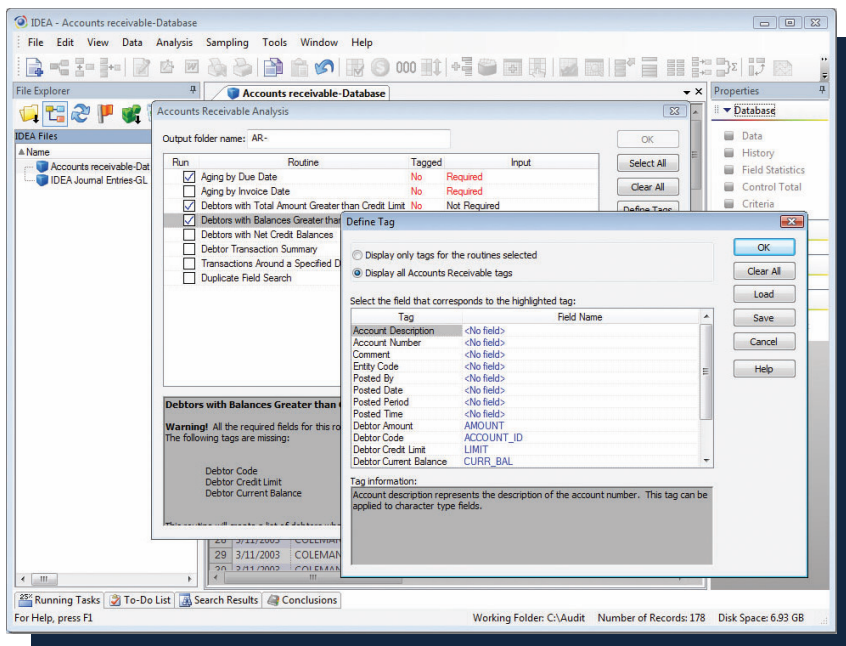
An optional component for **IDEA – Data Analysis Software**  
that will improve your audit effectiveness and consistency.

IDEA **Smart Analyzer** is a collection of basic audit tests and reports that can be run by any auditor with a minimum amount of training.

### Easy to Use, Easy to Implement

This IDEA component saves you time and trouble in creating your own standard test routines. IDEA Smart Analyzer is installed within IDEA with full online help and easy to follow dialog boxes, making it a simple task to deploy within your firm or audit department. IDEA Smart Analyzer can be used on every audit engagement to improve audit quality and consistency and will help you meet today's audit standards, including standards related to fraud such as SAS 99.

Screen 1



### A Simple Process

Using IDEA Smart Analyzer is a simple, four-step process.

#### Step 1:

Import client data files using one of IDEA's many predefined formats or use the Import Assistant to guide you through the process. You can also use IDEA's Report Reader to import data contained in reports printed to file or Adobe PDF.

#### Step 2:

Select the tests you want to run and IDEA Smart Analyzer will intelligently identify the tags required to run the selected tests (Screen 1).

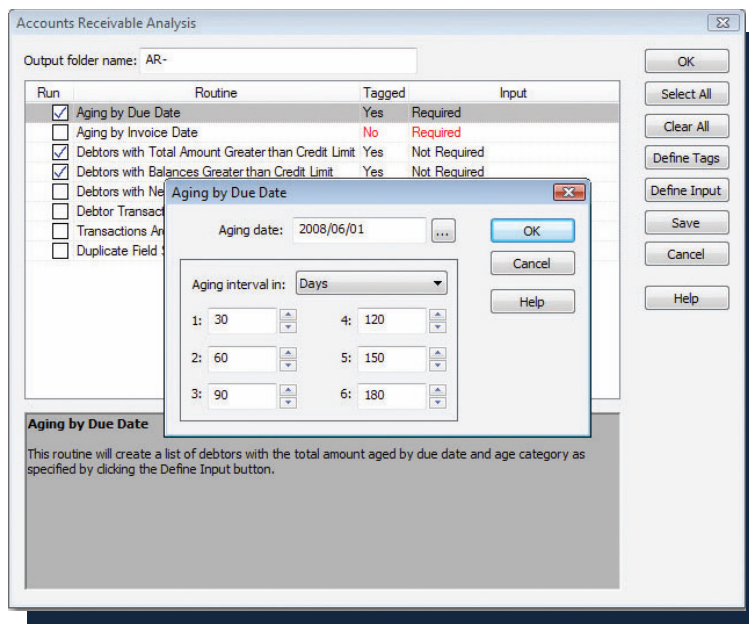
#### Step 3:

Tag the data using IDEA Smart Analyzer's intuitive interface. In some cases, you will be asked for additional information such as a date range (Screen 2).

#### Step 4:

Press OK and review the results in Conclusions fly-out window (Screen 3).

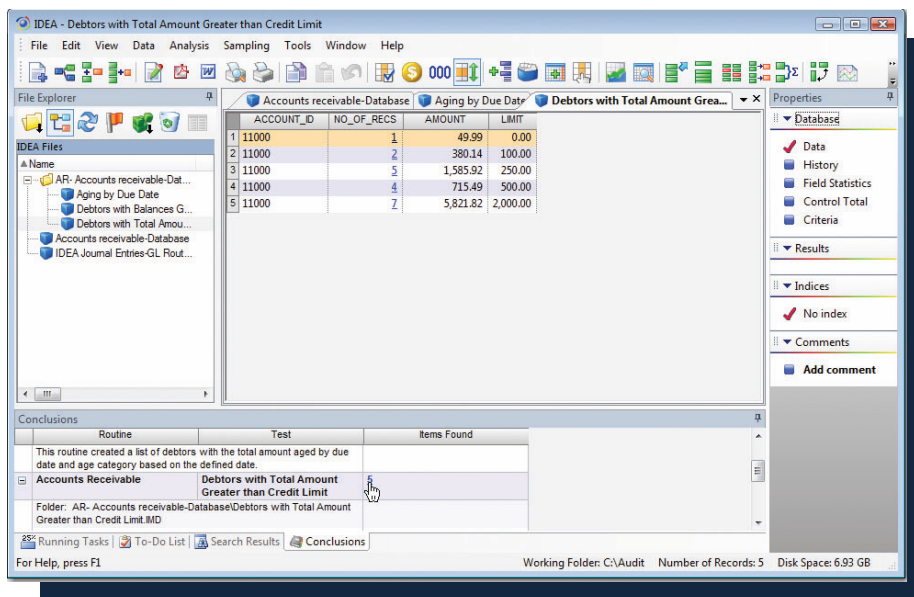
Screen 2



## IDEA Smart Analyzer

Offers an extensive set of general ledger accounts receivable, inventory, fixed assets and accounts payable audit tests. As a subscriber to IDEA Smart Analyzer, you will automatically receive new tests and new audit areas on a regular basis. You can also submit suggestions for new tests to [smartanalyzer@caseware-idea.com](mailto:smartanalyzer@caseware-idea.com).

The CaseWare IDEA development team can also develop customized versions for your firm or department at a reasonable cost.



IDEA Smart Analyzer is XBRL-GL enabled.  
CaseWare is a member of the XBRL consortium.

## What's Included in IDEA Smart Analyzer

### General Ledger tests

- Identify Journal entries which are:
  - Out of balance
  - Duplicates
  - Missing
  - Posted on weekends, specific dates or times
- Reports and summaries by:
  - User
  - Account Combinations
  - Journal Entries with Large Amounts
  - Journal Entries with Rounded Amounts
  - Journal Entries with Amounts that end in 999
  - Journal Entries with Specific Comments
  - Account Number
  - Period or Source
  - Account Balances by Source or Period

### Accounts Receivable tests

- Aging by Due Date or Invoice Date
- Accounts with Balances or Transactions Exceeding Credit Limits
- Accounts with Credit Balances
- Transactions Around a Date Range
- Duplicate Transactions
- Debtor Transaction Summary

### Accounts Payable tests

- Aging by Invoice Date
- Duplicate Invoices or Payments
- Creditors with Net Debit Balance
- Creditors with Balances or Transactions Exceeding Credit Limits
- Creditor Transaction Summary
- Invoices Without Purchase Orders
- Posted on Weekends, Specific Dates or Times
- Transactions Summarized by User
- Transactions with Rounded Amounts
- Duplicate Field Search

### Fixed Assets tests

- Fixed Assets Additions
- Asset Category Summary
- Recalculate Straight Line Depreciation
- Recalculate Declining Balance Depreciation
- Depreciation Exceeding Cost
- Duplicate Field Search

### Inventory tests

- Aging by Receipt Date
- Recalculate Inventory Balance
- Calculate Inventory Turnover Ratio
- Calculate Unit Turnover Ratio
- Zero or Negative Unit Cost
- Negative Quantity on Hand
- Inventory Location Summary
- Large Inventory Amounts
- Inventory Received Around a Specified Date
- Last Sales Price Lower than Unit Cost
- Compare Sales Price with Unit Cost
- Duplicate Field Search

## What's required to get started?

IDEA Smart Analyzer is an optional component designed to work with IDEA Version Eight. You will need to acquire an IDEA Smart Analyzer license for all of the IDEA users in your firm or department.

Download a free 60-day evaluation version at [www.caseware-idea.com/smartanalyzer](http://www.caseware-idea.com/smartanalyzer).

You will need a valid IDEA Support Account.



[www.caseware-idea.com](http://www.caseware-idea.com)



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