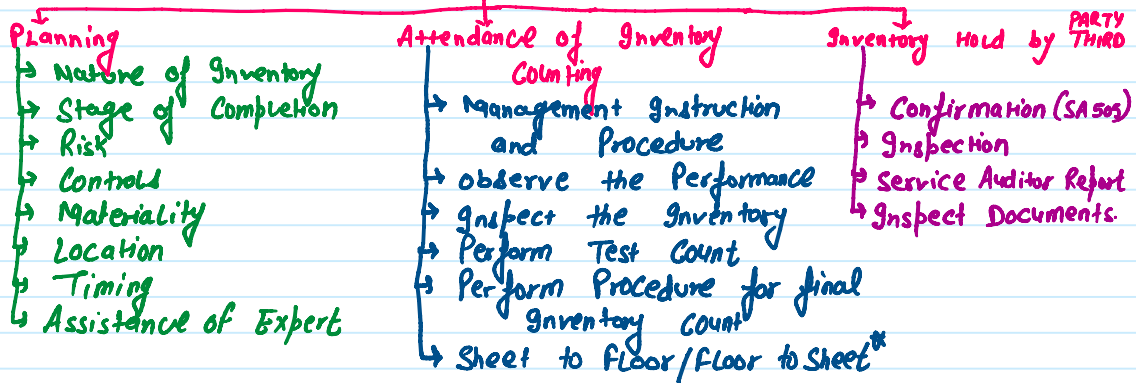


SA 501 → special Consideration for specific Items

- Inventory
- Litigation
- Segment Reporting

1- Inventory.



Unable to Attend Physical Inventory Count

→ Inventory Count on some other day.
31st March ————— 3rd April

- Perform Count on Any other day
- Perform Additional Audit Procedure
- obtain SSA Audit Evidence

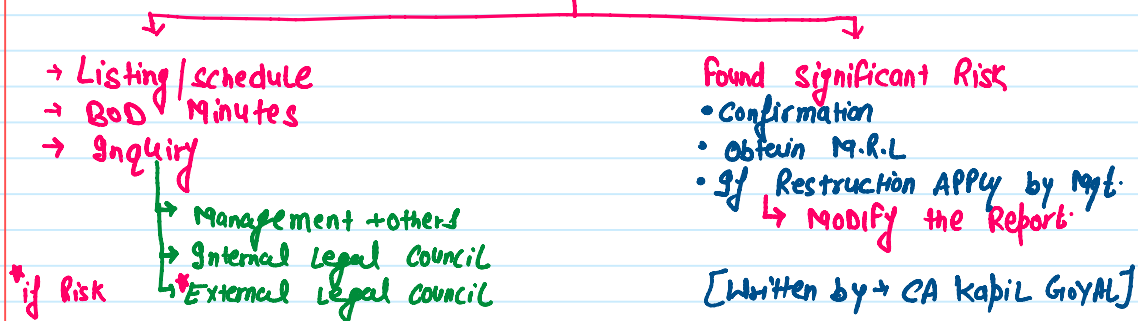
Not Possible to Attend

Perform Alternative Audit Procedure

- e.g. Bank Rec.
- Mat. Receiving

⇒ If Not Possible than **Modify the Report.**

2 → LITIGATION AND CLAIM



3. Segment Reporting

check Presentation & Disclosure

Consistency of F.R.F

Perform Analytical Procedure - if Required