

**AC 547**  
**Mid-Term Exam Dataset Information**

You are an auditor at the prestigious Louis Tully LLP (LT LLP) and are working on the audit of the Mockingjay Manufacturing Cooperative (MMC) for the fiscal year ended 12/31/2024. MMC designs and produces critical equipment for covert resistance organizations across Panem. MMC sells its products to five customers, each responsible for local product distribution within their district.

The company sells two primary products:

- “Starfire Lantern” – a solar-powered light and heat source used in rebel bunkers, safehouses, and field hospitals throughout the districts.
- “Nightlock Net” – a camouflage and signal-jamming mesh used to conceal supply caches and disrupt Capitol surveillance drones.

You are assigned to the audit of MMC’s accounts receivable and your manager sends you three datasets.

1. **open\_ar** - Data obtained from the MMC’s accounting system. Includes all invoices for credit sales that have not been paid as of year-end (12/31/2024). Each observation represents an individual invoice (format .tsv).

<i>Variable</i>	<i>Description</i>
sales_date	Date the invoice was recorded and the sale executed
customer_id	Name of the customer
invoice_num	Invoice number
starfire_lantern_qty	Number of Starfire Lanterns sold
nightlock_net_qty	Number of Nightlock Nets sold
invoice_amount	Total amount of the invoice (in District Credits, “DC”)

2. **remit\_advices** - Data obtained from the company’s payment system. Identifies which invoices are paid with each payment. Each observation represents an individual customer payment (format .csv).

<i>Variable</i>	<i>Description</i>
payment_id	The Resistance Treasury Bank identifier for each payment
invoice_applied1-21	Invoice numbers satisfied by the payment (some payments apply to more invoices than others)

3. **payment\_detail** - Data directly from the Resistance Treasury Bank, detailing incoming payments during January 2025. Each observation represents an individual customer payment (format .txt).

<i>Variable</i>	<i>Description</i>
pay_id	The bank’s identifier for each payment
payment_amount	Total amount paid (in District Credits)