

**Deloitte.**

Presentation Skills

Audit Business Challenge  
2021

## The Workshop

An Overview



P&L



B/S



Audit



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Ice-Breaker

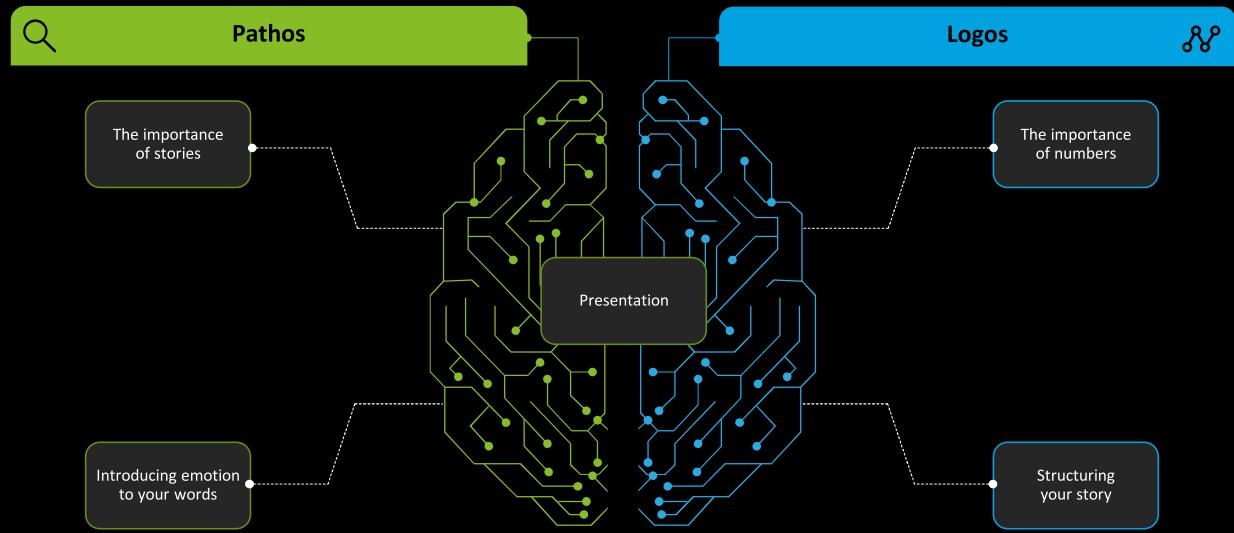
Tell us your  
**NAME** and give  
us one reason  
why you like  
**AUDIT.**

#1

*... and then what you would  
like the next person to tell  
everyone about!*



## P&L – Pathos and Logos



P&L – Pathos and Logos

The importance of stories

“People don't buy  
what you do.

People buy why  
you do it.”

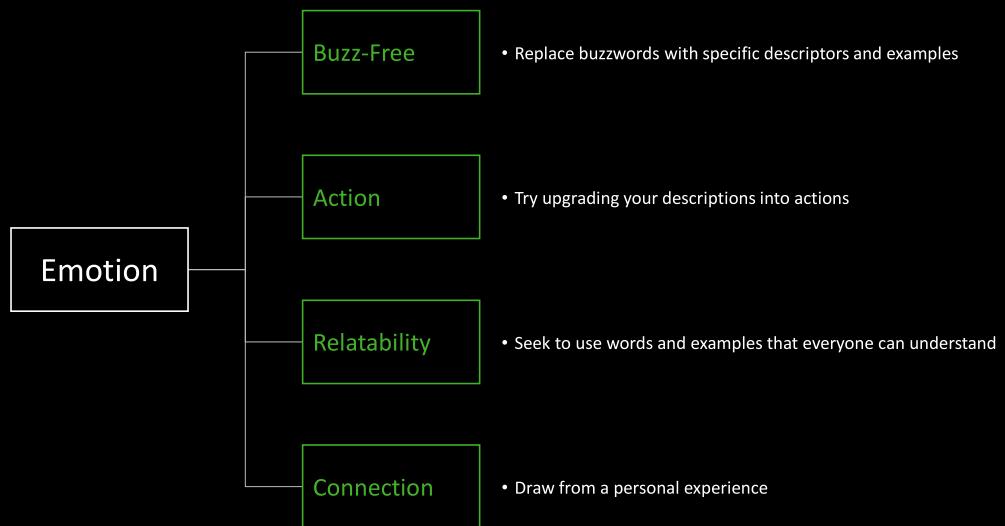
Simon Sinek

Inspirational Speaker,  
Author of “Start with Why” (2009)



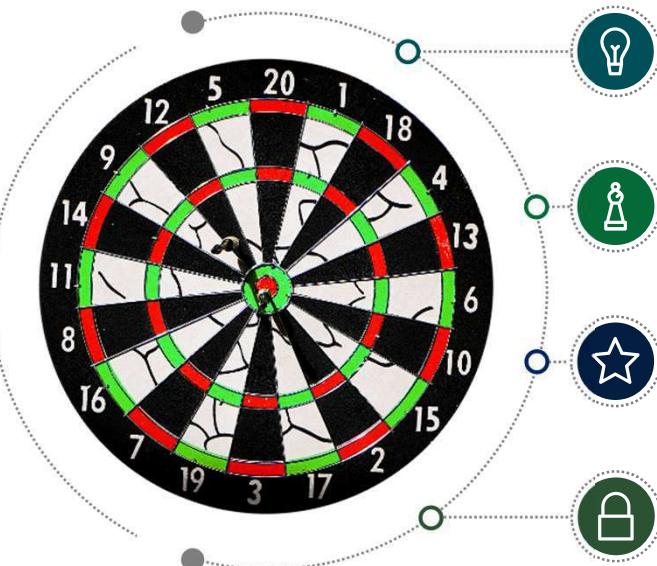
## P&L – Pathos and Logos

Introducing emotion to your words



## P&L – Pathos and Logos

The importance of numbers



### Numbers are...

Magical brain candy

### Statistics...

Help you arrive at conclusions and tell better stories

### Key figures

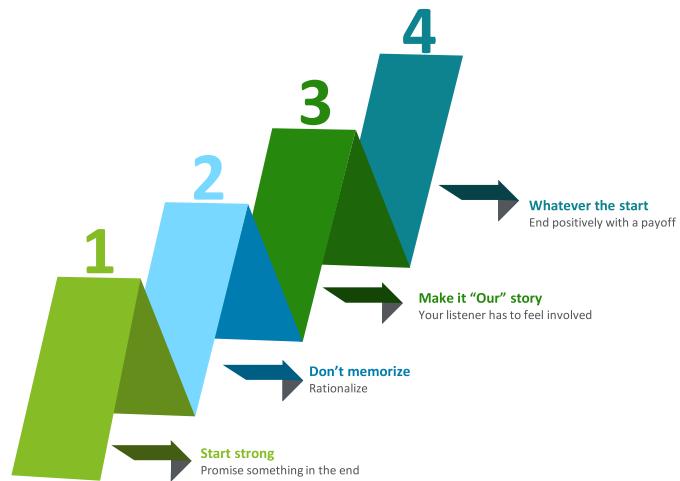
Important numbers and statistics, used right, can sway opinion

### Check your sources

Make sure your sources are valid and legitimate, cite whenever possible – and if they're your own, always double-check your calculations

## P&L – Pathos and Logos

Structuring your story



P&L – Pathos and Logos

Presentation

What do you think is important in a good presentation deck?

Rank them here: [tinyurl.com/cbvkkbrb](https://tinyurl.com/cbvkkbrb)

?

Tables and  
structured  
text

?

Charts and  
graphs

?

Icons

?

Illustrative  
graphics

?

Animations

?

Typography

P&L – Pathos and Logos

Presentation

What our judges think...

1

Charts and graphs

2

Tables and structured text

3

Illustrative graphics

4

Icons

5

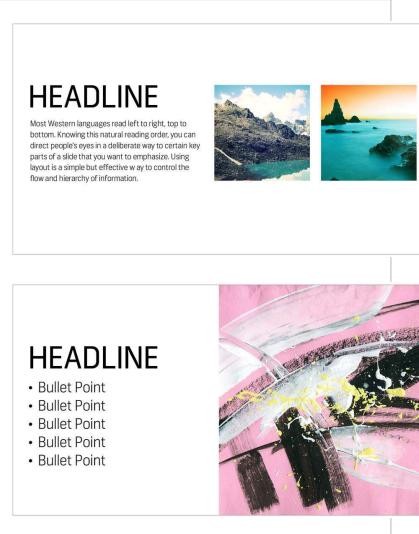
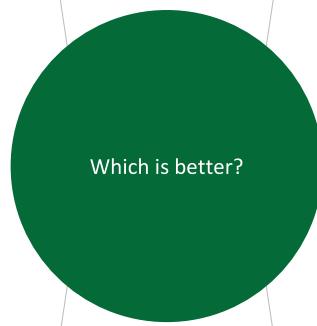
Animations

6

Typography

## P&L – Pathos and Logos

Presentation



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## P&L – Pathos and Logos

Presentation



What's wrong with  
these slides?

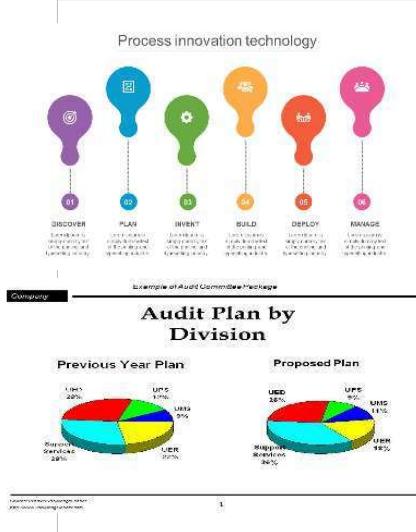


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## P&L – Pathos and Logos

Presentation



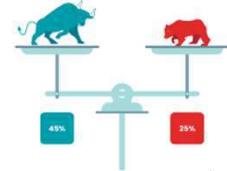
Here are some  
OK slides



## STOCK MARKET SLIDE

### BULL MARKET

More info is provided with professional slides.  
Shows all graphics elements.



### BEAR MARKET

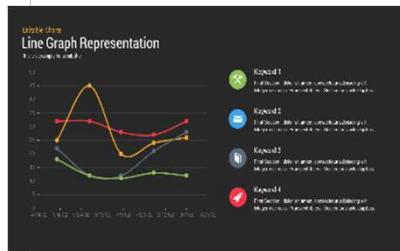
More info is provided with professional slides.  
Shows all graphics elements.

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## P&L – Pathos and Logos

Presentation



Sales Summary: Target Completion Rates						
Manufacturer	Sales	Target (\$)	2016 Q1-Q3	2015 Q1-Q3	Growth (%)	Comp rate (%)
Changan	.75M	.73M	.52M	35.3	94.4	
Geely	.45M	.36M	.27M	31.4	80.8	
JAC	.3M	2.86M	1.24M	91.6	78.9	
Chery	.40M	.30M	.31M	-3.1	77.3	
Guangqi Honda	.52M	.38M	.28M	35.1	73.0	
SAIC-GM-Wuling	.2M	1.43M	1.33M	7.5	71.5	
Great Wall	.35M	.39M	.51M	15.4	69.0	
FAW Toyota	.61M	.41M	.40M	2.9	67.9	
Dongfeng Nissan	.1M	.65M	.67M	-3.5	65.0	
FAW-VW	1.85M	1.18M	1.35M	-12.4	63.9	
Beijing Hyundai	1.16M	.72M	.81M	-10.8	62.5	
Dongfeng Peugeot	.80M	.49M	.52M	-4.6	61.8	

Here are some  
OK slides

Lead Source	Invoicing Data						Point Clear Dispositions			Cost Analysis	
	Leads	Textiles	Qualification	Textiles	Qualified	No Response	Textiles	Textiles	Cost Per Qualified Lead		
Prospecting	216	584	7	1162	50	282	22	585	\$1,497.80		
Add Text Here	77	35	43	171	200	90	20.95	\$87.01	\$1,257.10		
Targeted Webcast	124	26	216	28	90	66	64	\$59.05	\$1,595.95		
Grand Total	836	625	265	1514	780	532	98.95	\$190.00	\$5,088.95		

This slide is 100% editable. Adjust it to your needs and capture your audience's attention.





B/S

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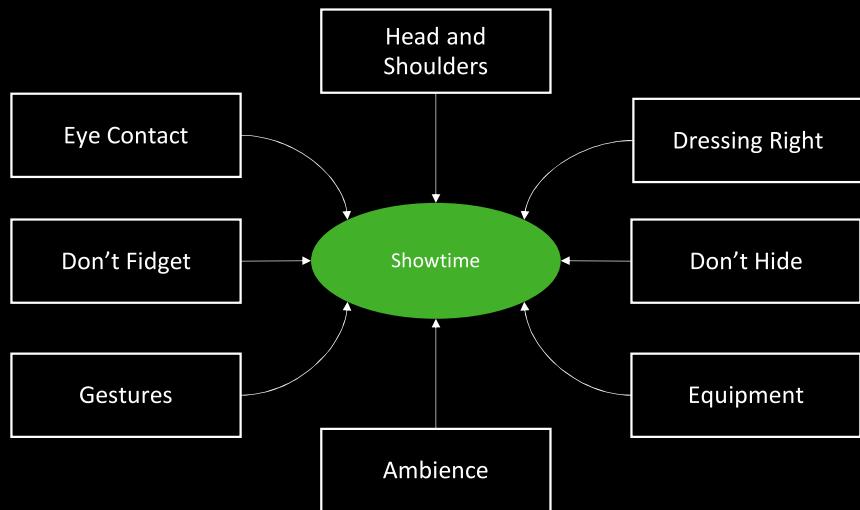
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## Body, Tone, Synergy

Body language and other useful tips for a virtual presentation



**Body, Tone, Synergy**

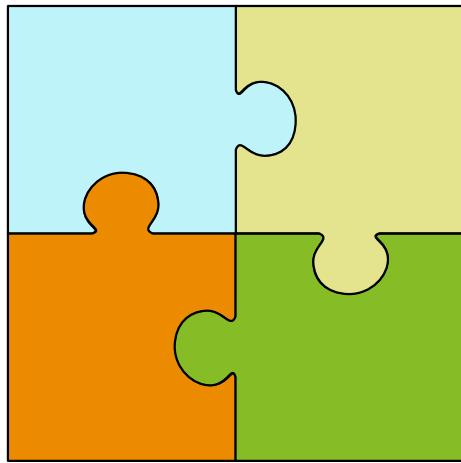
Vocal Variety

Speed

Pitch

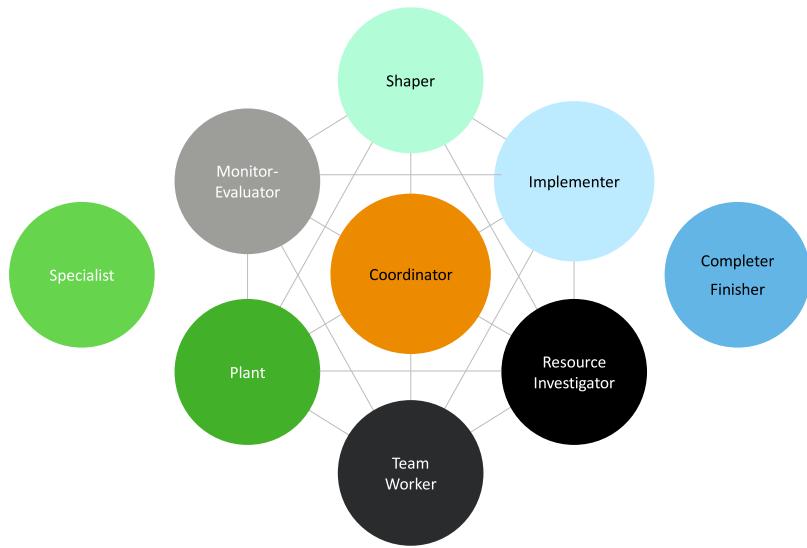
Volume

Pause



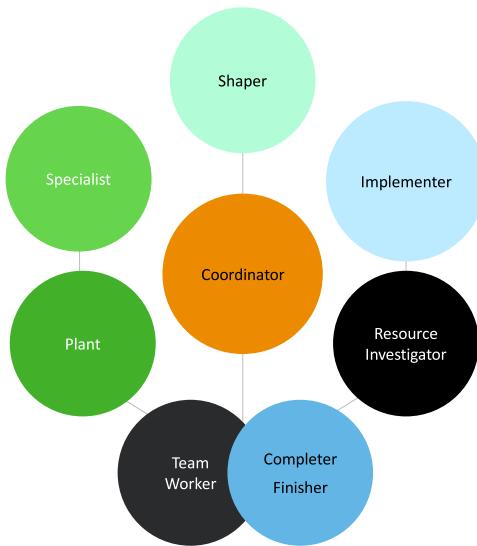
### Body, Tone, Synergy

What team player are you?



**Body, Tone, Synergy**

What team player are you?



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## Pattern Interrupt



## Report

### Pop Quiz and Evaluation

#### Case Study #1

Comment on the sufficiency and appropriateness of the audit evidence obtained, and recommend the actions to be taken by the auditor, including the further evidence which should be obtained.

#### Trade receivables

Neverblue Berhad is a company listed on the ACE Market of Bursa Malaysia, with a market capitalization of RM25,000,000.

Trade receivables recognised in the current asset balance of Neverblue Berhad's includes a balance of RM50,000 relating to Evergreen Sdn Bhd, a trade debtor.

As at 31 December 2021, audit procedures have shown that the balance was more than 3 months past due for payment. The following procedures have also been performed with regards to these balances:

- Matching of total amounts between original purchase order from customer and invoices.
- Discussion with the head of Neverblue's credit control department, Yusuf. Yusuf claims that the company is in "negotiations with Evergreen Sdn Bhd and that they are positive that some or all amounts due will be repaid". As a result, Neverblue has always allowed extended credit terms for Evergreen.'
- Evergreen Sdn Bhd was included in the debtors' confirmation procedure and was contacted to confirm the outstanding balances on its end. Nearly 2 months after the circulars were sent, no reply was received.

## Report

### Pop Quiz and Evaluation

#### Case Study #2

Comment on matters to be considered, and explain the audit evidence you should expect to find.

#### Fraud

The CFO of a medium-sized freight company (FCo) has contacted you, the audit manager, a day before the company's accounts are to be signed, and reported to you of a fraud carried out by FCo's senior procurement staff.

When questioned by the CFO, the staff confessed to having raised fictitious supplier invoices and remitted the invoiced amounts into his personal savings account. The total monies lost equaled about RM 25,000 – roughly 20% of the staff's annual wages.

The CFO requested that your team does not perform any procedures related to this incident, as she believes the amount is immaterial. She also stated that FCo's financial statements would not be adjusted in respect of the fraud because it is "too much work".

The only audit evidence you've secured is a written management representation acknowledging the fraud, and a hand-written list given to you by the CFO containing the fictitious invoices raised by the unscrupulous staff. The partner also concurs that the fraud is immaterial and no further work is needed.

## Report

### Pop Quiz and Evaluation

#### Case Study #3

Comment on the sufficiency and appropriateness of the audit evidence obtained, and recommend the actions to be taken by the auditor, including the further evidence which should be obtained.

#### Development Costs

DD Sdn Bhd is a company engaged in the business of designing and manufacturing gaming machines with a net profit before tax of RM 18,888,888.

In August 2021, DD has commenced development of a new slot machine that accepts cryptocurrency, and incurred expenses of RM 400,000 up until 31 December 2021, its financial year end. Subsequently, DD has capitalised this development expenditure as an intangible non-current asset.

As the lead engagement partner reviewing your team's work, you were provided the following evidence:

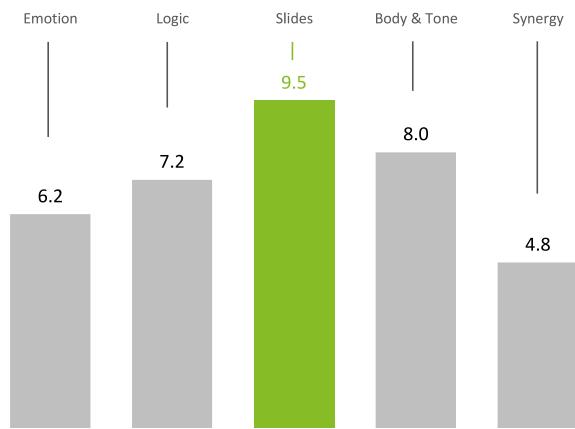
- Matching of some of the costs included in the RM 400,000 to supplier invoices.
- Cash flow forecast indicating that the development will achieve positive cash flow by 2025. No casting errors detected.

The finance director later sent you a management representation email stating that the management "has full faith that the project will be a resounding success". When you called to ask about the forecast which he had prepared, his response was that "the underlying assumptions for the forecast is agreement with the Group's business plan", and that the auditors have "no need to know".

## Audit

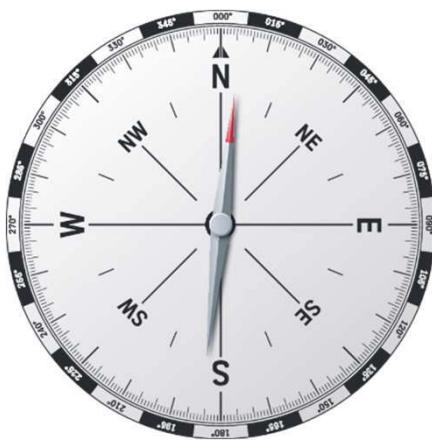
Rate your team's performance

Metrics



**Deloitte.**

**Thank You & Good Luck**



Member Name \_\_\_\_\_ Date \_\_\_\_\_

Evaluator \_\_\_\_\_ Speech Length: 5 – 7 minutes

**Speech Title**

For the evaluator: In addition to your verbal evaluation, please complete this form.

<b>5</b> EXEMPLARY	<b>4</b> EXCELS	<b>3</b> ACCOMPLISHED	<b>2</b> EMERGING	<b>1</b> DEVELOPING
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<b>Clarity:</b> Spoken language is clear and is easily understood	Comment:
<b>5</b> <b>4</b> <b>3</b> <b>2</b> <b>1</b>	
<b>Vocal Variety:</b> Uses tone, speed, and volume as tools	Comment:
<b>5</b> <b>4</b> <b>3</b> <b>2</b> <b>1</b>	
<b>Gestures:</b> Uses physical gestures effectively	Comment:
<b>5</b> <b>4</b> <b>3</b> <b>2</b> <b>1</b>	
<b>Comfort Level:</b> Appears comfortable with the interviewer	Comment:
<b>5</b> <b>4</b> <b>3</b> <b>2</b> <b>1</b>	
<b>Poise:</b> Shows poise when responding to questions	Comment:
<b>5</b> <b>4</b> <b>3</b> <b>2</b> <b>1</b>	
<b>Impromptu Speaking:</b> Formulates answers to questions in a timely manner and is well-spoken	Comment:
<b>5</b> <b>4</b> <b>3</b> <b>2</b> <b>1</b>	

**General Comments**

You excelled at:

You may want to work on:

To challenge yourself:

# EVALUATION CRITERIA

This criteria lists the specific goals and expectations for the speech. Please review each level to help you complete the evaluation.

## Clarity

- 5 – Is an exemplary public speaker who is always understood
- 4 – Excels at communicating using the spoken word
- 3 – Spoken language is clear and is easily understood
- 2 – Spoken language is somewhat unclear or challenging to understand
- 1 – Spoken language is unclear or not easily understood

## Vocal Variety

- 5 – Uses the tools of tone, speed, and volume to perfection
- 4 – Excels at using tone, speed, and volume as tools
- 3 – Uses tone, speed, and volume as tools
- 2 – Use of tone, speed, and volume requires further practice
- 1 – Ineffective use of tone, speed, and volume

## Gestures

- 5 – Fully integrates physical gestures with content to deliver an exemplary speech
- 4 – Uses physical gestures as a tool to enhance speech
- 3 – Uses physical gestures effectively
- 2 – Uses somewhat distracting or limited gestures
- 1 – Uses very distracting gestures or no gestures

## Comfort Level

- 5 – Appears completely self-assured with the interviewer
- 4 – Appears fully at ease with the interviewer
- 3 – Appears comfortable with the interviewer
- 2 – Appears uncomfortable with the interviewer
- 1 – Appears highly uncomfortable with the interviewer

## Poise

- 5 – Shows exemplary poise when responding to questions
- 4 – Shows a high level of poise when responding to questions
- 3 – Shows poise when responding to questions
- 2 – Shows poise when responding to some questions, but is flustered or uncomfortable with others
- 1 – Is often flustered or uncomfortable when responding to questions

## Impromptu Speaking

- 5 – Appears comfortable, seamlessly answering questions with well-formulated responses
- 4 – Appears comfortable answering questions with well-formulated responses
- 3 – Formulates answers to questions in a timely manner and is well-spoken
- 2 – Takes time to formulate answers to questions, but creates awkward pauses at times
- 1 – Creates multiple awkward pauses by hesitating before answering questions and may fail to answer at all