



SPEED MOMENTUM SAMPLING

“Effortless Sampling, Accurate Results”

USER GUIDE



Experience unparalleled efficiency in auditing processes with Speed Momentum Sampling, an innovative Excel Add-In tool designed to automate and enhance the sampling procedures outlined in ISA 530.

Compliant with International Standard on Auditing (ISA) 530, our software simplifies and accelerates the sampling process, ensuring accuracy and reliability in your audits.







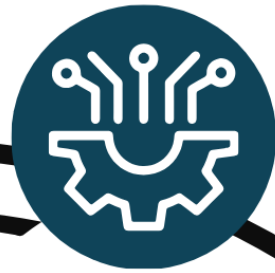
					
License Info	Random Sampling	Random-Systematic Sampling	Monetary Unit Sampling	www.speed-momentum.com	Language (English) ▾
Activation	Speed Momentum Sampling			Web Page	Language

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Automation: Streamline your auditing tasks by automating the sampling process, saving time and reducing manual errors.



Compatibility: Fully integrates with Excel, making it accessible and easy to use for auditors familiar with spreadsheet tools.



Accuracy: Enhance the reliability of audit findings with precise sampling techniques endorsed by ISA 530.



Flexibility: Customize sampling parameters to suit the specific requirements of different audit engagements.



Audit Efficiency: Improve overall efficiency by leveraging advanced sampling methodologies directly within Excel.

Key Features of Speed Momentum Sampling

What is ISA 530?

ISA 530, the International Standard on Auditing dealing with Audit Sampling, provides guidance on the application of statistical and non-statistical sampling approaches. It emphasizes the importance of selecting appropriate samples and evaluating sample results to form audit conclusions effectively.

Three Statistical Sampling Methods Supported:

Random Sampling:

1

Random sampling is a statistical method where each item in a population has an equal chance of being selected. This is achieved by using randomization techniques such as a random number generator. It ensures that the sample is unbiased and representative of the entire population.

Random Systematic Sampling:

2

Random Systematic Sampling involves selecting a sample from a population at regular intervals, known as the "skip interval," after determining a random starting point. The skip interval is calculated by dividing the population size by the desired sample size. Once the starting point is randomly chosen, every n th item is selected, where n is the skip interval.

Monetary Unit Sampling:

3

Monetary Unit Sampling (MUS) is a sampling technique used primarily in audits, where the sampling unit is a monetary unit (e.g., a dollar or euro) rather than a physical item. Larger-value items are more likely to be selected since each monetary unit is treated as a separate sampling unit. MUS is designed to focus on higher-value transactions, making it more effective at identifying potential misstatements in financial data. It is systematic but with a focus on monetary value rather than individual.



Installation

After downloading the **Speed Momentum Sampling** installation package, run **Install Speed Momentum Sampling.exe** to start the installation wizard. Follow the wizard's steps to complete the installation.

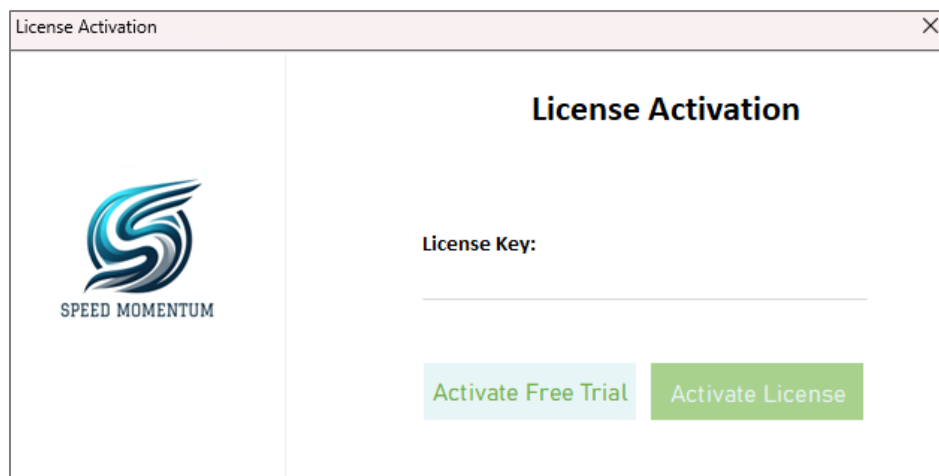
Once installed, open Microsoft Excel, and you should see the **SM Sampling** tab added to the existing tabs. The Speed Momentum Sampling add-in is now ready for use!

Activation



Licence Info

To start using **Speed Momentum Sampling**, you'll need to activate a valid license. Begin by navigating to the **SM Sampling** tab in Excel and clicking the License Info button. This will open the license activation prompt.



To activate a valid license, first purchase on our website: www.speed-momentum.com. Once your purchase is complete, you'll receive a license key.

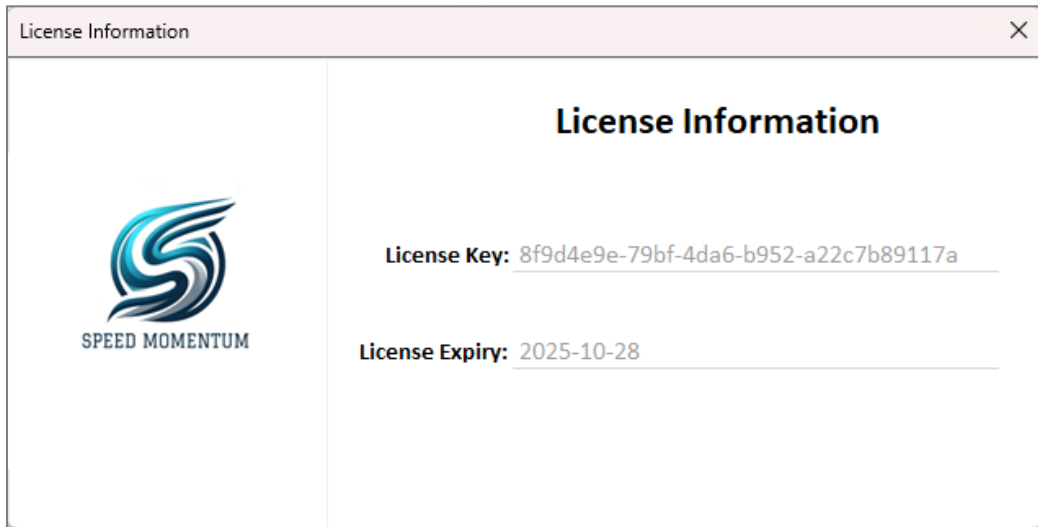


Enter this key in the input field within the license activation panel (see above) accessed via the **License Info** button in the **SM Sampling** tab.

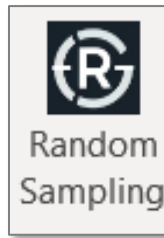
Once you enter your license key, click the Activate License button to activate it, and Speed Momentum Sampling will be ready to use.

If you'd like to try the product for free, simply press Activate Free Trial for 14 days of free access. Note that the free trial can only be activated once.

You can check your license status at any time by pressing the **License Info** button.



Random Sampling

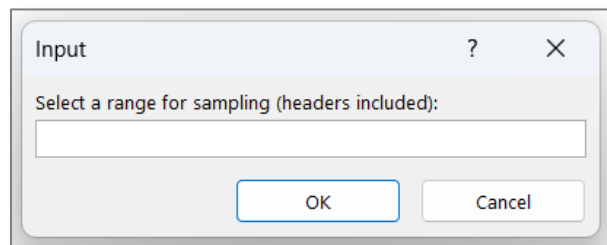


The Random Sampling Tool automates the process of creating a randomized sample (using random number generator) from a selected data range within an Excel workbook. Before starting using this tool make your that:

- ❖ Your selected range does not have any hidden columns or rows

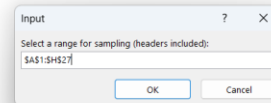
Let's get started!

1. Select a rectangular range always including the headers:

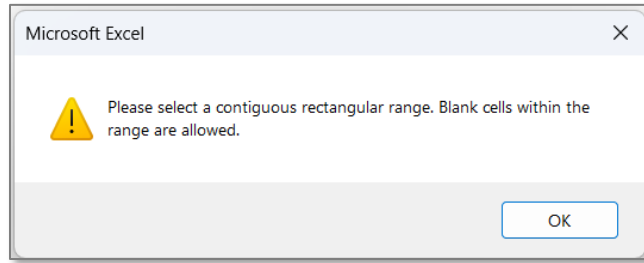


Example of selecting a rectangular range:

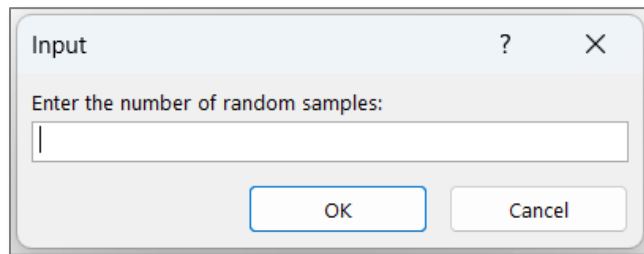
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Company Name	GL Account	GL Account Name	Amount	Currency	Document Date	Posting Date	Invoice Number						
2	Speed Momentum	4000010	Expense	3.743	USD	2024-02-28	2024-02-28	591668						
3	Speed Momentum	4000012	Expense	8.543	USD	2024-02-06	2024-02-06	168521						
4	Speed Momentum	4000010	Expense	5.850	USD	2024-04-08	2024-04-08	277614						
5	Speed Momentum	4000012	Expense	993	USD	2024-01-26	2024-01-26	110065						
6	Speed Momentum	4000010	Expense	3.357	USD	2024-02-20	2024-02-20	506529						
7	Speed Momentum	4000012	Expense	2.083	USD	2024-01-09	2024-01-09	988762						
8	Speed Momentum	4000012	Expense	3.035	USD	2024-02-13	2024-02-13	653797						
9	Speed Momentum	4000010	Expense	6.391	USD	2024-02-02	2024-02-02	653746						
10	Speed Momentum	4000012	Expense	1.694	USD	2024-03-09	2024-03-09	442252						
11	Speed Momentum	4000010	Expense	5.633	USD	2024-04-08	2024-04-08	743105						
12	Speed Momentum	4000012	Expense	2.761	USD	2024-04-12	2024-04-12	745425						
13	Speed Momentum	4000012	Expense	6.964	USD	2024-05-04	2024-05-04	657069						
14	Speed Momentum	4000012	Expense	5.054	USD	2024-03-17	2024-03-17	407239						
15	Speed Momentum	4000010	Expense	7.993	USD	2024-05-12	2024-05-12	537409						
16	Speed Momentum	4000012	Expense	1.611	USD	2024-05-05	2024-05-05	370196						
17	Speed Momentum	4000010	Expense	5.102	USD	2024-05-14	2024-05-14	429096						
18	Speed Momentum	4000012	Expense	5.735	USD	2024-02-26	2024-02-26	225401						
19	Speed Momentum	4000012	Expense	3.893	USD	2024-01-05	2024-01-05	375575						
20	Speed Momentum	4000012	Expense	417	USD	2024-02-15	2024-02-15	760250						
21	Speed Momentum	4000010	Expense	6.392	USD	2024-01-08	2024-01-08	471297						
22	Speed Momentum	4000012	Expense	2.031	USD	2024-04-27	2024-04-27	496452						
23	Speed Momentum	4000012	Expense	8.373	USD	2024-02-24	2024-02-24	856299						
24	Speed Momentum	4000012	Expense	4.570	USD	2024-04-29	2024-04-29	776847						
25	Speed Momentum	4000010	Expense	7.890	USD	2024-04-11	2024-04-11	713853						
26	Speed Momentum	4000012	Expense	396	USD	2024-05-05	2024-05-05	735147						
27	Speed Momentum	4000010	Expense	1.231	USD	2024-03-31	2024-03-31	787819						
28														



If the rectangular range is not selected correctly, the below message will pop out. After selecting “OK” the range can be selected again.



2. Enter the number of samples to be chosen with the random generator. The number of samples can be between 1 and the total number of items within the population.



Example: if the total number of items within the population is 26, you must enter a number between 1 and 26. A number >26 will generate an out-of-range error.

If the number of samples exceeds the total number of items within the population, the below error message will appear. After selecting “OK” the number of samples can be entered again.

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4	Speed Momentum	4000012	Expense	993	USD	2024-01-26	2024-01-26	110065
5	Speed Momentum	4000010	Expense	3.357	USD	2024-02-20	2024-02-20	506529
6	Speed Momentum	4000012	Expense	2.083	USD	2024-01-09	2024-01-09	988762
7	Speed Momentum	4000012	Expense	3.035	USD	2024-02-13	2024-02-13	653797
8	Speed Momentum	4000010	Expense	6.391	USD	2024-02-02	2024-02-02	653746
9	Speed Momentum	4000012	Expense	1.694	USD	2024-03-09	2024-03-09	442252
10	Speed Momentum	4000010	Expense	5.633	USD	2024-04-08	2024-04-08	743105
11	Speed Momentum	4000012	Expense	2.761	USD	2024-04-12	2024-04-12	745425
12	Speed Momentum	4000012	Expense	6.964	USD	2024-05-04	2024-05-04	657069
13	Speed Momentum	4000012	Expense	5.054	USD	2024-03-17	2024-03-17	407239
14	Speed Momentum	4000010	Expense	7.993	USD	2024-05-12	2024-05-12	537409
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17	Speed Momentum	4000012	Expense	5.735	USD	2024-02-26	2024-02-26	225401
18	Speed Momentum	4000012	Expense	3.893	USD	2024-01-05	2024-01-05	375575
19	Speed Momentum	4000012	Expense	417	USD	2024-02-15	2024-02-15	760250
20	Speed Momentum	4000010	Expense	6.392	USD	2024-01-08	2024-01-08	471297
21	Speed Momentum	4000012	Expense	2.031	USD	2024-04-27	2024-04-27	496452
22	Speed Momentum	4000012	Expense	8.373	USD	2024-02-24	2024-02-24	856299
23	Speed Momentum	4000012	Expense	4.570	USD	2024-04-29	2024-04-29	776847
24	Speed Momentum	4000010	Expense	7.890	USD	2024-04-11	2024-04-11	713853
25	Speed Momentum	4000012	Expense	396	USD	2024-05-05	2024-05-05	735147
26	Speed Momentum	4000010	Expense	1.231	USD	2024-03-31	2024-03-31	787819



3. Sample sheet. The selected samples will be displayed on a separate sheet, which you will give a name to.

Example: For this exercise, our “Population” sheets contain 26 items. As a range, we have selected all the items, which are 26, and we have named our sample sheet “Expense”. By following the steps outlined above, we will have the 'Population' sheet containing all the information at the top, and the 'Expense' sheet will be displayed separately with the randomly generated samples.

Population Sheet:

	A	B	C	D	E	F	G	H	I	J
1										
2			Population Size	26						
3			Sample Size	5						
4			Sample Name	Expense						
5			Selected Samples	Expense						
6										
7										
8										
9	Item Number	Company Name	GL Account	GL Account Name	Amount	Currency	Document Date	Posting Date	Invoice Number	
10	1	Speed Momentum	4000010	Expense	3.743	USD	2024-02-28	2024-02-28	591668	
11	2	Speed Momentum	4000012	Expense	8.543	USD	2024-02-06	2024-02-06	168521	
12	3	Speed Momentum	4000010	Expense	5.850	USD	2024-04-08	2024-04-08	277614	
13	4	Speed Momentum	4000012	Expense	993	USD	2024-01-26	2024-01-26	110065	
14	5	Speed Momentum	4000010	Expense	3.357	USD	2024-02-20	2024-02-20	506529	
15	6	Speed Momentum	4000012	Expense	2.083	USD	2024-01-09	2024-01-09	988762	
16	7	Speed Momentum	4000012	Expense	3.035	USD	2024-02-13	2024-02-13	653797	
17	8	Speed Momentum	4000010	Expense	6.391	USD	2024-02-02	2024-02-02	653746	
18	9	Speed Momentum	4000012	Expense	1.694	USD	2024-03-09	2024-03-09	442252	
19	10	Speed Momentum	4000010	Expense	5.633	USD	2024-04-08	2024-04-08	743105	
20	11	Speed Momentum	4000012	Expense	2.761	USD	2024-04-12	2024-04-12	745425	
21	12	Speed Momentum	4000012	Expense	6.964	USD	2024-05-04	2024-05-04	657069	
22	13	Speed Momentum	4000012	Expense	5.054	USD	2024-03-17	2024-03-17	407239	
23	14	Speed Momentum	4000010	Expense	7.993	USD	2024-05-12	2024-05-12	537409	
24	15	Speed Momentum	4000012	Expense	1.611	USD	2024-05-05	2024-05-05	370196	
25	16	Speed Momentum	4000010	Expense	5.102	USD	2024-05-14	2024-05-14	429096	
26	17	Speed Momentum	4000012	Expense	5.735	USD	2024-02-26	2024-02-26	225401	
27	18	Speed Momentum	4000012	Expense	3.893	USD	2024-01-05	2024-01-05	375575	
28	19	Speed Momentum	4000012	Expense	417	USD	2024-02-15	2024-02-15	760250	
29	20	Speed Momentum	4000010	Expense	6.392	USD	2024-01-08	2024-01-08	471297	
30	21	Speed Momentum	4000012	Expense	2.031	USD	2024-04-27	2024-04-27	496452	
31	22	Speed Momentum	4000012	Expense	8.373	USD	2024-02-24	2024-02-24	856299	
32	23	Speed Momentum	4000012	Expense	4.570	USD	2024-04-29	2024-04-29	776847	
33	24	Speed Momentum	4000010	Expense	7.890	USD	2024-04-11	2024-04-11	713853	
34	25	Speed Momentum	4000012	Expense	396	USD	2024-05-05	2024-05-05	735147	
35	26	Speed Momentum	4000010	Expense	1.231	USD	2024-03-31	2024-03-31	787819	
36										
37										



Sample Sheet:

1											
2		Population Size		26							
3		Sample Size		5							
4		Sample Name		Expense							
5		Population		Population							
6											
7											
8											
9	Item Number	Company Name	GL Account	GL Account Name	Amount	Currency	Document Date	Posting Date	Invoice Number		
10	11	Speed Momentum	4.000.012	Expense	2.761	USD	2024-04-12	2024-04-12	745425		
11	25	Speed Momentum	4.000.012	Expense	396	USD	2024-05-05	2024-05-05	735147		
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13	14	Speed Momentum	4000010	Expense	7.993	USD	2024-05-12	2024-05-12	537409		
14	23	Speed Momentum	4000012	Expense	4.570	USD	2024-04-29	2024-04-29	776847		
15											
16											
17											
18											

Population Expense (+)

Both population and sample sheet contain all necessary information for Random Sampling (Population Size and Sample Size). Also, hyperlinks are added between population and sample sheet.



Random Systematic Sampling

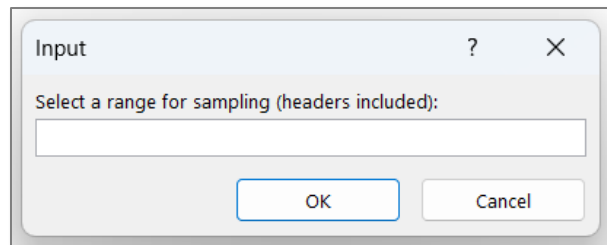


The Random Systematic Sampling Tool automates the process of creating a randomized systematic sample from a selected data range within an Excel workbook. Before starting using this tool make your that:

- ❖ Your selected range does not have any hidden columns or rows

Let's get started!

1. Select a rectangular range always including the headers

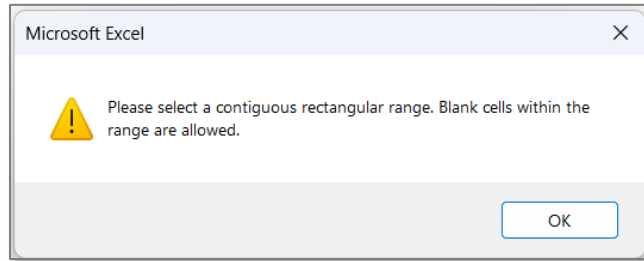


Example of selecting a rectangular range:

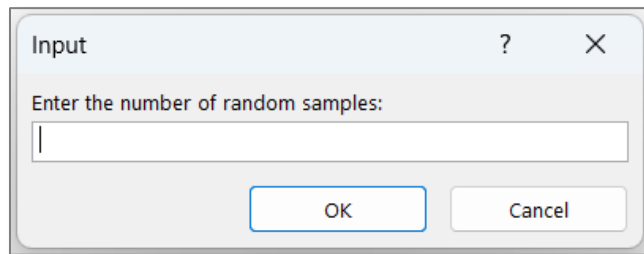
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Company Name	GL Account	GL Account Name	Amount	Currency	Document Date	Posting Date	Invoice Number						
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If the number of samples exceeds the total number of items within the population, the below error message will appear. After selecting “OK” the number of samples can be entered again.

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22	Speed Momentum	4000012	Expense	8.373	USD	2024-02-24	2024-02-24	856299
23	Speed Momentum	4000012	Expense	4.570	USD	2024-04-29	2024-04-29	776847
24	Speed Momentum	4000010	Expense	7.890	USD	2024-04-11	2024-04-11	713853
25	Speed Momentum	4000012	Expense	396	USD	2024-05-05	2024-05-05	735147
26	Speed Momentum	4000010	Expense	1.231	USD	2024-03-31	2024-03-31	787819



- The selected samples will be displayed on a separate sheet, which you will give a name to.

Input
?
✕

Enter the name of the sample sheet:

OK

Cancel

Example: In our example we named the sample sheet “Expense” and in the end population and sample tabs will be created with the random generated samples.

Population Sheet:

Item Number	Company Name	GL Account	GL Account Name	Amount	Currency	Document Date	Posting Date	Invoice Number
1	Speed Momentum	4000010	Expense	3.743	USD	2024-02-28	2024-02-28	591668
2	Speed Momentum	4000012	Expense	8.543	USD	2024-02-06	2024-02-06	168521
3	Speed Momentum	4000010	Expense	5.850	USD	2024-04-08	2024-04-08	277614
4	Speed Momentum	4000012	Expense	993	USD	2024-01-26	2024-01-26	110065
5	Speed Momentum	4000010	Expense	3.357	USD	2024-02-20	2024-02-20	506529
6	Speed Momentum	4000012	Expense	2.083	USD	2024-01-09	2024-01-09	988762
7	Speed Momentum	4000012	Expense	3.035	USD	2024-02-13	2024-02-13	653797
8	Speed Momentum	4000010	Expense	6.391	USD	2024-02-02	2024-02-02	653746
9	Speed Momentum	4000012	Expense	1.694	USD	2024-03-09	2024-03-09	442252
10	Speed Momentum	4000010	Expense	5.633	USD	2024-04-08	2024-04-08	743105
11	Speed Momentum	4000012	Expense	2.761	USD	2024-04-12	2024-04-12	745425
12	Speed Momentum	4000012	Expense	6.964	USD	2024-05-04	2024-05-04	657069
13	Speed Momentum	4000012	Expense	5.054	USD	2024-03-17	2024-03-17	407239
14	Speed Momentum	4000010	Expense	7.993	USD	2024-05-12	2024-05-12	537409
15	Speed Momentum	4000012	Expense	1.611	USD	2024-05-05	2024-05-05	370196
16	Speed Momentum	4000010	Expense	5.102	USD	2024-05-14	2024-05-14	429096
17	Speed Momentum	4000012	Expense	5.735	USD	2024-02-26	2024-02-26	225401
18	Speed Momentum	4000012	Expense	3.893	USD	2024-01-05	2024-01-05	375575
19	Speed Momentum	4000012	Expense	417	USD	2024-02-15	2024-02-15	760250
20	Speed Momentum	4000010	Expense	6.392	USD	2024-01-08	2024-01-08	471297
21	Speed Momentum	4000012	Expense	2.031	USD	2024-04-27	2024-04-27	496452
22	Speed Momentum	4000012	Expense	8.373	USD	2024-02-24	2024-02-24	856299
23	Speed Momentum	4000012	Expense	4.570	USD	2024-04-29	2024-04-29	776847
24	Speed Momentum	4000010	Expense	7.890	USD	2024-04-11	2024-04-11	713853
25	Speed Momentum	4000012	Expense	396	USD	2024-05-05	2024-05-05	735147
26	Speed Momentum	4000010	Expense	1.231	USD	2024-03-31	2024-03-31	787819



Sample Sheet:

	A	B	C	D	E	F	G	H	I	J
1										
2			Population Size		26					
3			Sample Size		6					
4			Sample Name		Expense					
5			Skip Interval		4,33					
6			Population		Population					
7										
8										
9	Item Number	Company Name	GL Account	GL Account Name	Amount	Currency	Document Date	Posting Date	Invoice Number	
10	4	Speed Momentum	4000012	Expense	993	USD	2024-01-26	2024-01-26	110065	
11	8	Speed Momentum	4000010	Expense	6.391	USD	2024-02-02	2024-02-02	653746	
12	13	Speed Momentum	4000012	Expense	5.054	USD	2024-03-17	2024-03-17	407239	
13	17	Speed Momentum	4000012	Expense	5.735	USD	2024-02-26	2024-02-26	225401	
14	21	Speed Momentum	4000012	Expense	2.031	USD	2024-04-27	2024-04-27	496452	
15	26	Speed Momentum	4000010	Expense	1.231	USD	2024-03-31	2024-03-31	787819	
16										
17										
18										
19										
20										

Both, population and sample sheet contain all necessary information for Random Systematic Sampling (Population Size, Sample Size and Skip Interval). Also, hyperlinks are added between population and sample sheet.

The skip interval is calculated by dividing the total number of items in the population (population size) by the sample size. In our example, the total population size is 26 and the number of samples is 6. The skip interval is calculated as $26 / 6 = 4,33$.

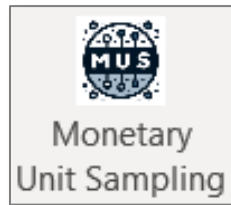
The first item is selected using a random number generator between 1 and the skip interval (always rounded down). In our example, the interval is 4.

The random generator picked the 4th item. To identify the next sample, we add the skip interval to the first selected sample ($4 + 4,33 = 8,33$). Since 8,33 is closer to 8, the second selected sample is the 8th item. To select the third sample, we add the skip interval to 8,33 ($8,33 + 4,33 = 12,66$). Since 12,66 is closer to 13, the third selected sample will be the 13th item in the population.

Each subsequent sample is selected in the same way as the second and third samples, continuing until all samples are selected according to the user's specified preferences.



Monetary Unit Sampling



The Monetary Unit Sampling Tool is an advanced procedure designed to execute monetary unit sampling (MUS), a statistical sampling technique commonly used in auditing and accounting.

This subroutine automates the entire process from range selection, verification of data integrity (ensuring the selected monetary column contains only numerical values), through to the generation of a population sheet with added columns for item numbering, running totals, and sample selection. It dynamically creates a new worksheet to display the population and selected samples, calculates key statistics (e.g., total population value, sample size, start interval, skip interval), and marks selected units based on a randomized starting point and systematic selection intervals.

This automated approach not only enhances accuracy and efficiency in sampling tasks but also ensures consistency in applying MUS principles across financial data analysis tasks. Monetary Unit Sampling is a sampling approach where the items with larger monetary value, have a larger probability to be selected.

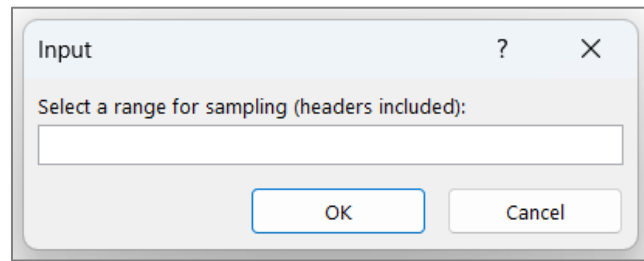
Before starting using this tool make your that:

- ❖ Your selected range does not have any hidden columns or rows
- ❖ All numbers in the “Monetary Unit” column must be in a number format
- ❖ This sampling approach only works with positive amounts. Before you start with the sampling selection, please assure that the negative amounts are removed from the population.



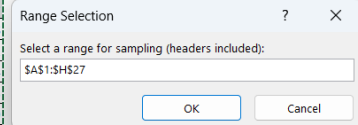
Let's get started!

1. Select a rectangular range always including the headers

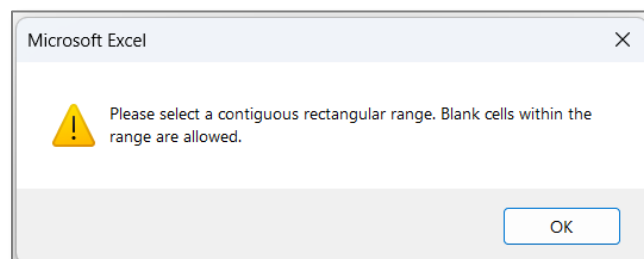


Example of selecting a rectangular range:

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Company Name	GL Account	GL Account Name	Amount	Currency	Document Date	Posting Date	Invoice Number					
2	Speed Momentum	7000010	Revenue External	3.743	USD	2024-02-28	2024-02-28	591668					
3	Speed Momentum	7000012	Revenue Intercompany	8.543	USD	2024-02-06	2024-02-06	168521					
4	Speed Momentum	7000010	Revenue External	5.850	USD	2024-04-08	2024-04-08	277614					
5	Speed Momentum	7000012	Revenue Intercompany	993	USD	2024-01-26	2024-01-26	110065					
6	Speed Momentum	7000010	Revenue External	3.357	USD	2024-02-20	2024-02-20	506529					
7	Speed Momentum	7000012	Revenue Intercompany	2.083	USD	2024-01-09	2024-01-09	988762					
8	Speed Momentum	7000012	Revenue Intercompany	3.035	USD	2024-02-13	2024-02-13	653797					
9	Speed Momentum	7000010	Revenue External	6.391	USD	2024-02-02	2024-02-02	653746					
10	Speed Momentum	7000012	Revenue Intercompany	1.694	USD	2024-03-09	2024-03-09	442252					
11	Speed Momentum	7000010	Revenue External	5.633	USD	2024-04-08	2024-04-08	743105					
12	Speed Momentum	7000012	Revenue Intercompany	2.761	USD	2024-04-12	2024-04-12	745425					
13	Speed Momentum	7000012	Revenue Intercompany	6.964	USD	2024-05-04	2024-05-04	657069					
14	Speed Momentum	7000012	Revenue Intercompany	5.054	USD	2024-03-17	2024-03-17	407239					
15	Speed Momentum	7000010	Revenue External	7.993	USD	2024-05-12	2024-05-12	537409					
16	Speed Momentum	7000012	Revenue Intercompany	1.611	USD	2024-05-05	2024-05-05	370196					
17	Speed Momentum	7000010	Revenue External	5.102	USD	2024-05-14	2024-05-14	429096					
18	Speed Momentum	7000012	Revenue Intercompany	5.735	USD	2024-02-26	2024-02-26	225401					
19	Speed Momentum	7000012	Revenue Intercompany	3.893	USD	2024-01-05	2024-01-05	375575					
20	Speed Momentum	7000012	Revenue Intercompany	417	USD	2024-02-15	2024-02-15	760250					
21	Speed Momentum	7000010	Revenue External	6.392	USD	2024-01-08	2024-01-08	471297					
22	Speed Momentum	7000012	Revenue Intercompany	2.031	USD	2024-04-27	2024-04-27	496452					
23	Speed Momentum	7000012	Revenue Intercompany	8.373	USD	2024-02-24	2024-02-24	856299					
24	Speed Momentum	7000012	Revenue Intercompany	4.570	USD	2024-04-29	2024-04-29	776847					
25	Speed Momentum	7000010	Revenue External	7.890	USD	2024-04-11	2024-04-11	713853					
26	Speed Momentum	7000012	Revenue Intercompany	396	USD	2024-05-05	2024-05-05	735147					
27	Speed Momentum	7000010	Revenue External	1.231	USD	2024-03-31	2024-03-31	787819					
28													
29													
30													
31													
32													



If the rectangular range is not selected correctly, the below message will pop out. After selecting “OK” the range can be selected again.



If the rectangular range is not selected correctly, the below message will pop out. After selecting “OK” the range can be selected again.

2. Select the Monetary Unit Column.

Additionally, a new window will appear, displaying all the selected headers. The user will be prompted to select the Monetary Unit Column. If the selected column contains cells that are not formatted as numbers, an error message will be displayed, and the user will be asked to select a column consisting solely of number-formatted cells.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Company Name	GL Account	GL Account Name	Amount	Currency	Document Date	Posting Date	Invoice Number	<div style="border: 1px solid gray; padding: 5px;"> <p style="text-align: center;">Select the Monetary Unit Column</p> <p>Company Name GL Account GL Account Name Amount Currency Document Date Posting Date Invoice Number</p> <p style="text-align: center;">OK Cancel</p> </div>						
2	Speed Momentum	7000010	Revenue External	3.743	USD	2024-02-28	2024-02-28	591668							
3	Speed Momentum	7000012	Revenue Intercompany	8.543	USD	2024-02-06	2024-02-06	168521							
4	Speed Momentum	7000010	Revenue External	5.850	USD	2024-04-08	2024-04-08	277614							
5	Speed Momentum	7000012	Revenue Intercompany	993	USD	2024-01-26	2024-01-26	110065							
6	Speed Momentum	7000010	Revenue External	3.357	USD	2024-02-20	2024-02-20	506529							
7	Speed Momentum	7000012	Revenue Intercompany	2.083	USD	2024-01-09	2024-01-09	988762							
8	Speed Momentum	7000012	Revenue Intercompany	3.035	USD	2024-02-13	2024-02-13	653797							
9	Speed Momentum	7000010	Revenue External	6.391	USD	2024-02-02	2024-02-02	653746							
10	Speed Momentum	7000012	Revenue Intercompany	1.694	USD	2024-03-09	2024-03-09	442252							
11	Speed Momentum	7000010	Revenue External	5.633	USD	2024-04-08	2024-04-08	743105							
12	Speed Momentum	7000012	Revenue Intercompany	2.761	USD	2024-04-12	2024-04-12	745425							
13	Speed Momentum	7000012	Revenue Intercompany	6.964	USD	2024-05-04	2024-05-04	657069							
14	Speed Momentum	7000012	Revenue Intercompany	5.054	USD	2024-03-17	2024-03-17	407239							
15	Speed Momentum	7000010	Revenue External	7.993	USD	2024-05-12	2024-05-12	537409							
16	Speed Momentum	7000012	Revenue Intercompany	1.611	USD	2024-05-05	2024-05-05	370196							
17	Speed Momentum	7000010	Revenue External	5.102	USD	2024-05-14	2024-05-14	429096							
18	Speed Momentum	7000012	Revenue Intercompany	5.735	USD	2024-02-26	2024-02-26	225401							
19	Speed Momentum	7000012	Revenue Intercompany	3.893	USD	2024-01-05	2024-01-05	375575							
20	Speed Momentum	7000012	Revenue Intercompany	417	USD	2024-02-15	2024-02-15	760250							
21	Speed Momentum	7000010	Revenue External	6.392	USD	2024-01-08	2024-01-08	471297							
22	Speed Momentum	7000012	Revenue Intercompany	2.031	USD	2024-04-27	2024-04-27	496452							
23	Speed Momentum	7000012	Revenue Intercompany	8.373	USD	2024-02-24	2024-02-24	856299							
24	Speed Momentum	7000012	Revenue Intercompany	4.570	USD	2024-04-29	2024-04-29	776847							
25	Speed Momentum	7000010	Revenue External	7.890	USD	2024-04-11	2024-04-11	713853							
26	Speed Momentum	7000012	Revenue Intercompany	396	USD	2024-05-05	2024-05-05	735147							
27	Speed Momentum	7000010	Revenue External	1.231	USD	2024-03-31	2024-03-31	787819							
28															
29															

3. Enter the number of samples to be chosen with the random generator. The number of samples can be between 1 and the total number of items within the population.

? X

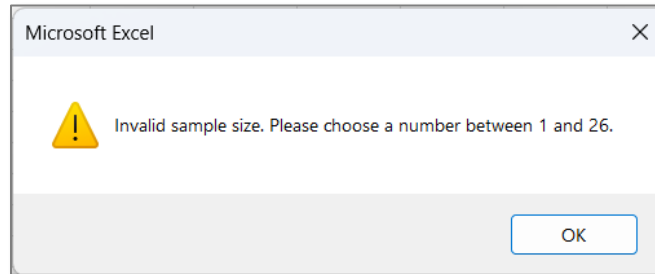
Sample Size

Enter the number of MUS samples:

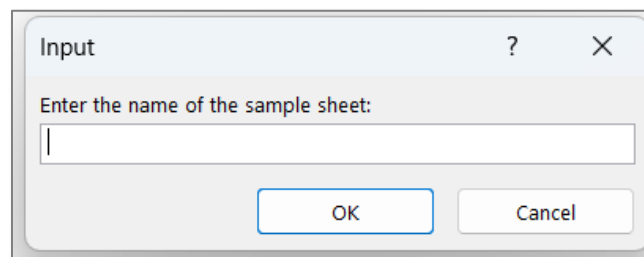


Example: if the total number of items within the population is 26, you must enter a number between 1 and 26. A number >26 will generate an out-of-range error.

If the number of samples exceeds the total number of items within the population, the below error message will appear. After selecting “OK” the number of samples can be entered again.



4. **Sample sheet.** The selected samples will be displayed on a separate sheet, which you will give a name to.



In our example we named the sample sheet “Revenue” and in the end population and sample tabs will be created with the random generated samples.



Population Sheet:

Item Number	Company Name	GL Account	GL Account Name	Amount	Running Total	Range	Selected Samples	Currency	Document Date	Posting Date	Invoice Number
1	Speed Momentum	7000010	Revenue External	3.743	3.743	0-3743,35		USD	2024-02-28	2024-02-28	591668
2	Speed Momentum	7000012	Revenue Intercompany	8.543	12.286	3743,35-12286,31	X	USD	2024-02-06	2024-02-06	168521
3	Speed Momentum	7000010	Revenue External	5.850	18.136	12286,31-18136,32		USD	2024-04-08	2024-04-08	277614
4	Speed Momentum	7000012	Revenue Intercompany	993	19.129	18136,32-19129		USD	2024-01-26	2024-01-26	110065
5	Speed Momentum	7000010	Revenue External	3.357	22.486	19129-22486,49		USD	2024-02-20	2024-02-20	506529
6	Speed Momentum	7000012	Revenue Intercompany	2.083	24.570	22486,49-24569,92		USD	2024-01-09	2024-01-09	988762
7	Speed Momentum	7000012	Revenue Intercompany	3.035	27.605	24569,92-27605,23		USD	2024-02-13	2024-02-13	653797
8	Speed Momentum	7000010	Revenue External	6.391	33.996	27605,23-33996,24		USD	2024-02-02	2024-02-02	653746
9	Speed Momentum	7000012	Revenue Intercompany	1.694	35.690	33996,24-35689,97	X	USD	2024-03-09	2024-03-09	442252
10	Speed Momentum	7000010	Revenue External	5.633	41.323	35689,97-41322,54		USD	2024-04-08	2024-04-08	743205
11	Speed Momentum	7000012	Revenue Intercompany	2.761	44.083	41322,54-44083,16		USD	2024-04-12	2024-04-12	745425
12	Speed Momentum	7000012	Revenue Intercompany	6.964	51.047	44083,16-51047,35		USD	2024-05-04	2024-05-04	657069
13	Speed Momentum	7000012	Revenue Intercompany	5.054	56.101	51047,35-56101,48		USD	2024-03-17	2024-03-17	407239
14	Speed Momentum	7000010	Revenue External	7.993	64.095	56101,48-64094,9	X	USD	2024-05-12	2024-05-12	537409
15	Speed Momentum	7000012	Revenue Intercompany	1.611	65.706	64094,9-65705,67		USD	2024-05-05	2024-05-05	370196
16	Speed Momentum	7000010	Revenue External	5.102	70.808	65705,67-70807,57		USD	2024-05-14	2024-05-14	429096
17	Speed Momentum	7000012	Revenue Intercompany	5.735	76.542	70807,57-76542,44		USD	2024-02-26	2024-02-26	225401
18	Speed Momentum	7000012	Revenue Intercompany	3.893	80.435	76542,44-80435,24	X	USD	2024-01-05	2024-01-05	375575
19	Speed Momentum	7000012	Revenue Intercompany	417	80.852	80435,24-80851,75		USD	2024-02-15	2024-02-15	760250
20	Speed Momentum	7000010	Revenue External	6.392	87.244	80851,75-87243,83		USD	2024-01-08	2024-01-08	471297
21	Speed Momentum	7000012	Revenue Intercompany	2.031	89.275	87243,83-89274,71		USD	2024-04-27	2024-04-27	496452
22	Speed Momentum	7000012	Revenue Intercompany	8.373	97.647	89274,71-97647,39		USD	2024-02-24	2024-02-24	856299
23	Speed Momentum	7000012	Revenue Intercompany	4.570	102.217	97647,39-102216,97	X	USD	2024-04-29	2024-04-29	776847
24	Speed Momentum	7000010	Revenue External	7.890	110.107	102216,97-110106,61		USD	2024-04-11	2024-04-11	713853
25	Speed Momentum	7000012	Revenue Intercompany	396	110.502	110106,61-110502,39		USD	2024-05-05	2024-05-05	735147
26	Speed Momentum	7000010	Revenue External	1.231	111.733	110502,39-111733,29		USD	2024-03-31	2024-03-31	787819

Sample Sheet:

Item Number	Company Name	GL Account	GL Account Name	Amount	Running Total	Range	Selected Samples	Currency	Document Date	Posting Date	Invoice Number
2	Speed Momentum	7000012	Revenue Intercompany	8.543	12.286	3743,35-12286,31	X	USD	2024-02-06	2024-02-06	168521
9	Speed Momentum	7000012	Revenue Intercompany	1.694	35.690	33996,24-35689,97	X	USD	2024-03-09	2024-03-09	442252
14	Speed Momentum	7000010	Revenue External	7.993	64.095	56101,48-64094,9	X	USD	2024-05-12	2024-05-12	537409
18	Speed Momentum	7000012	Revenue Intercompany	3.893	80.435	76542,44-80435,24	X	USD	2024-01-05	2024-01-05	375575
23	Speed Momentum	7000012	Revenue Intercompany	4.570	102.217	97647,39-102216,97	X	USD	2024-04-29	2024-04-29	776847

Both, population and sample sheet contain all necessary information for Random Systematic Sampling (Population Size, Sample Size, Population Amount, Start Interval, Total Samples Amount and Skip Interval). Also, hyperlinks are added between population and sample sheet.

The skip interval is calculated by dividing the total population amount by the sample size. For instance, if the total population amount is 111.733 and the sample size is 5, the skip interval is calculated as $111.733 / 5 = 22.346,66$.



The first item is selected using a random number generator between 1 and the skip interval. In this example, the skip interval is 22.346,66, and the random generator picks the starting point at 11.921. The tool then determines which cumulative range contains this starting point to select the first sample. In this case, it is the 2nd item.

To identify the second sample, the skip interval is added to the starting point ($11.921 + 22.346,66 = 34.267,66$). The tool determines which cumulative range contains 34.267,66 to select the second sample, which, in this example, is the 9th item.

The process continues similarly for the third sample by adding the skip interval to the interval of the second selected sample ($34.267,66 + 22.346,66 = 56.614,32$). The tool identifies which cumulative range contains 56.614,32 to select the third sample, which, in this example, is the 14th item.

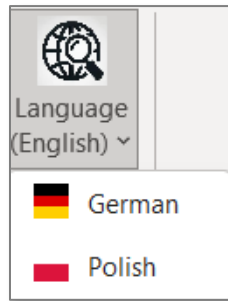
Each subsequent sample is selected in the same manner until all samples are selected according to the user's specified preferences.

If an item's amount exceeds the skip interval, that item can be selected multiple times. This is indicated by multiple Xs in the 'Selected Samples' column. There is no need to replace the multiple selections of a single item, as this accurately reflects the item's true impact on the total population. Replacing duplicates with other items could distort the sample, potentially leading to inaccurate estimates of total misstatements and sampling risk.

*The newly created sheets for population and selected samples are protected and the user is not allowed to change any cell in those sheets.



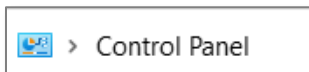
Language



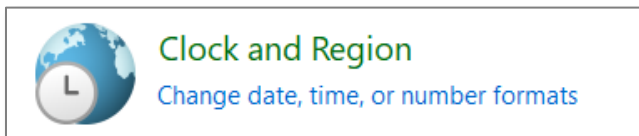
To change the language and use your preferred option, click the “Language” button and select your desired language. Please note that to display all characters correctly in Speed Momentum, you may also need to change your system locale to match your selected language.

You can do that using the following steps:

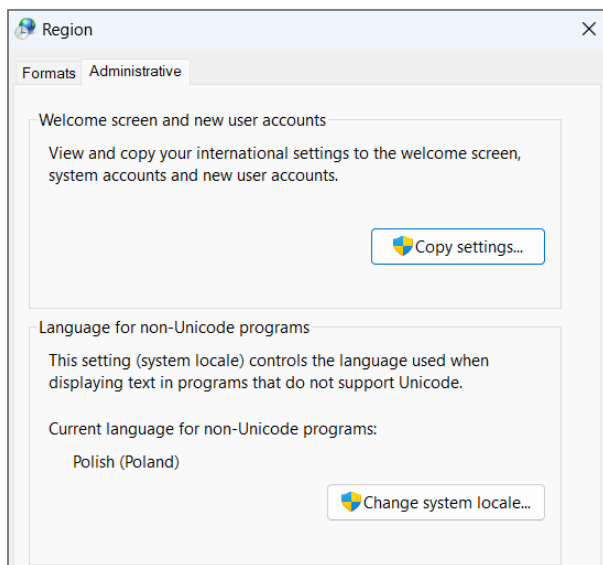
1. Open Control Panel



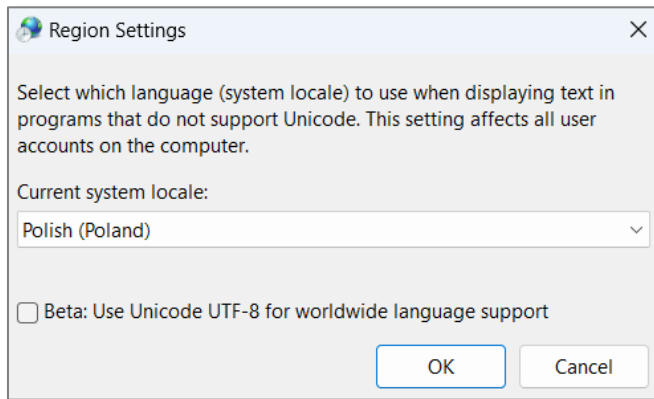
2. Select “Change date, time, or number formats.”



3. Select “Change system locale...”



4. Choose the same language as the one selected in the tool (ex. Polish) and click OK.



5. Restart your computer

