be based on the guidelines at a minimum so, you can increase the analysis but all your analyses should match with the book also, the instructor wants a debate between the CEO, CFO, and the auditor. with different points of view for each one of them (means each one of them not just agrees, he should have some points that might be different or same with more justifications and benefit. However, it should be an informative debate regarding all the points of the analysis especially with the status of the market) in addition please use industry numbers to evaluate Sipchem performance and all Market circumstances locally and globally. the following websites might help you: 1. Financial Accounting Standards Board ([www.fasb.org](http://www.fasb.org/)). 2. International Accounting Standards Board ([www.iasb.org](http://www.iasb.org/)). 3