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The projected 2012 numbers make Anne Aylor's current ratio 1. 95, which is below the 2. 0 requirement by First Bank. If current liabilities were to be understated by the upper limit of \$4,704,000 Aylor's current ratio would jump to 2. 06. This number would put them in solid standing with the bank artificially.

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CASE 7.1 ANNE AYLOR, INC. 2 Anne Aylor, Inc. [a] Why are different materiality bases considered when determining planning materiality? When accounting departments and auditors are preparing quarterly or year-end financial statements, they must do so with the understanding that these documents will be reviewed by a broad audience, and the information and context they provide is quite valuable ...

Case 7.1 Anne Aylor, Inc. 3-2 - Running head Case 7.1 Anne ...

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Anne Aylor Planning Materiality Case | Audit | Financial Audit

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