

Anne Aylor Case

Anne Aylor, Inc. Determination of Planning Materiality and Tolerable Misstatement MARKS, BEASLEY, FRANK A. BUCKLEs, STEVEN M. GLOVER, DOUGLAS F. PRAWITT LEARNING

OBJECTIVES After completing and discussing this case you should be able to [1] [2] Determine planning materiality for an audit client Provide support for your materiality decisions [3] Allocate planning materiality to financial statement elements **INTRODUCTION** -- Anne Aylor, Inc. (Anne Aylor) is a leading national specialty retailer of high-quality women's apparel, shoes, and accessories sold primarily under the "Anne Aylor" brand name.

Anne Aylor is a highly recognized national brand that defines a distinctive fashion point of view. Anne Aylor merchandise represents classic styles, updated to reflect current fashion trends. Company stores offer a full range of career and casual separates, dresses, tops, weekend wear, shoes and accessories coordinated as part of a total wardrobing strategy. The company places a significant emphasis on customer service. Company sales associates are trained to assist customers in merchandise selection and wardrobe coordination, helping them achieve the "Anne Aylor" look while maintaining the customers' personal styles.

The company follows the standard fiscal year of the retail industry, which is a 52- or 53-week period ending on the Saturday closest to January 31 of the following year. Net revenue for the year ended January 29, 2011 (referred to as fiscal 2011) was \$1.4 billion and net income was \$58 million. At the end of fiscal 2011, the company operated approximately 584 retail stores located in 46 states under the name Anne Aylor. The company's core business focuses on relatively affluent, fashion-conscious professional women with limited shopping time.

Substantially all of the company's merchandise is developed in-house by its product design and development teams. Production of merchandise is sourced to 131 independent manufacturers located in 19 countries. Approximately 45 percent, 16 percent, 13 percent, 12 percent, and 9 percent of the company's merchandise is manufactured in China, Philippines, Indonesia, India, and Vietnam, respectively. Merchandise is distributed to the company's retail stores through a single distribution center, located in Louisville, Kentucky.

Anne Aylor stock trades on The New York Stock Exchange and Anne Aylor is required to have an integrated audit of its consolidated financial statements and its internal control over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board (United States). As of the close of business on March 11, 2011 Anne Aylor had 48,879,663 shares of common stock outstanding with a trading price of \$33.67. The case was prepared by Mark C. Beasley, D. C. and Frank A. Buckley, D. C. #

Anne Aylor Case Solution

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Anne Aylor Case Solution:

The Top Books of the Year Anne Aylor Case Solution The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the engaging narratives that have charmed audiences this year. Anne Aylor Case Solution : Colleen Hoovers "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Anne Aylor Case Solution : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Anne Aylor Case Solution : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and suspenseful novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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web we study all of that in some depth in biology and really ecology is a bit of a synthesis of a lot of what we learn if anything all of what we learn in biology because it's taking life it's studying life at another level where it's not just the individual organism anymore and it's not even just the population or the community but we're

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