



Anne Aylor Case

Anne Aylor, Inc. Determination of Planning Materiality and Tolerable Misstatement MARKS, BEASLEY, FRANK A. BUCKLESS, 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 j-- 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 defin_s_a _ e dis_tin_t_c 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 \$22.57. The case was prepared by Mark S. Renshaw, Ph.D. and Frank A. Buckless, Ph.D.

Anne Aylor Case Solution

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Randomization Tests, Fourth Edition Eugene Edgington, Patrick Onghena, 2007-02-22 The number of innovative applications of randomization tests in various fields and recent developments in experimental design significance testing computing facilities and randomization test algorithms have necessitated a new edition of *Randomization Tests* Updated reorganized and revised the text emphasizes the irrelevance and implausibility of the random sampling assumption for the typical experiment in three completely rewritten chapters It also discusses factorial designs and interactions and combines repeated measures and randomized block designs in one chapter The authors focus more attention on the practicality of N of 1 randomization tests and the availability of user friendly software to perform them In addition they provide an overview of free and commercial computer programs for all of the tests presented in the book Building on the previous editions that have served as standard textbooks for more than twenty five years *Randomization Tests Fourth Edition* includes a CD ROM of up to date randomization test programs that facilitate application of the tests to experimental data This CD ROM enables students to work out problems that have been added to the chapters and helps professors teach the basics of randomization tests and devise tasks for assignments and examinations

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Whispering the Strategies of Language: An Psychological Quest through **Anne Aylor Case Solution**

In a digitally-driven world wherever monitors reign supreme and instant interaction drowns out the subtleties of language, the profound strategies and mental subtleties hidden within phrases often move unheard. However, located within the pages of **Anne Aylor Case Solution** a interesting literary value sporting with natural feelings, lies an extraordinary journey waiting to be undertaken. Composed by a skilled wordsmith, this charming opus encourages visitors on an introspective journey, lightly unraveling the veiled truths and profound affect resonating within the very cloth of each and every word. Within the psychological depths of this emotional evaluation, we shall embark upon a genuine exploration of the book is key subjects, dissect its fascinating writing style, and succumb to the effective resonance it evokes strong within the recesses of readers hearts.

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