



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.

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Wenbin Ji

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the name 'Wenbin Ji'.

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Table of Contents Anne Aylor Case Solution

1. Understanding the eBook Anne Aylor Case Solution
 - The Rise of Digital Reading Anne Aylor Case Solution
 - Advantages of eBooks Over Traditional Books
2. Identifying Anne Aylor Case Solution
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Anne Aylor Case Solution
 - User-Friendly Interface

4. Exploring eBook Recommendations from Anne Aylor Case Solution
 - Personalized Recommendations
 - Anne Aylor Case Solution User Reviews and Ratings
 - Anne Aylor Case Solution and Bestseller Lists
5. Accessing Anne Aylor Case Solution Free and Paid eBooks
 - Anne Aylor Case Solution Public Domain eBooks
 - Anne Aylor Case Solution eBook Subscription Services
 - Anne Aylor Case Solution Budget-Friendly Options
6. Navigating Anne Aylor Case Solution eBook Formats
 - ePub, PDF, MOBI, and More
 - Anne Aylor Case Solution Compatibility with Devices
 - Anne Aylor Case Solution Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Anne Aylor Case Solution
 - Highlighting and Note-Taking Anne Aylor Case Solution
 - Interactive Elements Anne Aylor Case Solution
8. Staying Engaged with Anne Aylor Case Solution
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Anne Aylor Case Solution
9. Balancing eBooks and Physical Books Anne Aylor Case Solution
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Anne Aylor Case Solution
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Anne Aylor Case Solution
 - Setting Reading Goals Anne Aylor Case Solution
 - Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Anne Aylor Case Solution
 - Fact-Checking eBook Content of Anne Aylor Case Solution
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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