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Joy Aylor **Anne Aylor**

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The projected 2012
numbers make Anne
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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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when determining
planning materiality?
When accounting

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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 ...

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Anne Aylor

2007 was \$2.4 billion
and net income was
\$97 million.

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