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Associate Professor at the University of
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Paul M. Clikeman, Jamie Diaz; ABC
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Page 1 of 3 ABC Electronics: An
Instructional Case Illustrating Auditors'
Use of Preliminary Analytical Procedures
Paul M. Clikeman and Jamie Diaz It is
January 2017 and you are a staff
accountant assigned to the 2016 audit of
ABC Electronics. ABC is a closely-held
corporation managed by the founder and

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principal shareholder, Adam B. Clark.
Your firm has audited ABC for the last
five years. The audited financial
statements for the years ended December
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regarding the projected channel demand for a high-volume item stocked everywhere in the company's distribution channel, the K200-10, DVD video recorder.

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This case study was first published in March 2016. Last updated: June 2018. Dr Clive Young and Nataša Perović (UCL Digital Education, ISD) describe ABC curriculum design: a quick way to (re)design programmes and modules through a hands-on workshop where academic teams discuss and create

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