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Proli Footwear Planning Materiality
Worksheet December 31, 2014 Gross
revenue 146,745 Total assets 107,403
Base Amount (larger of total revenue or
total assets): 146,745 Planning materiality
calculation\*: Amount from table Base
Amount Planning Materiality 150,000
0.25% 146,745 150,367 Commonly used
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work modules which allow the instructor to assign any assortment of selected work modules for student solution or to assign the whole simulation. The 2nd edition upgrades the 1st Edition which was published in 2002 and it includes many significant improvements.

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