

## *Earthwear Clothiers Solutions For Auditing*

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the consolidated balance sheets of EarthWear Clothiers as of December 31, 2013 and 2012, and the related consolidated statements of operations, stockholders' equity, and cash flows for each of the three years in the period ended December 31, 2013.

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In this mini-case you will determine overall materiality as well as tolerable misstatement amounts for balance sheet accounts of EarthWear Clothiers, Inc. Most auditing firms use a simple approach for establishing planning materiality and tolerable misstatement similar to the one illustrated in your textbook.

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