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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
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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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