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The projected 2012 numbers make Anne Aylor's current ratio 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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Case 7.1 Anne Aylor, Inc. 3-2 - Running head Case 7.1 Anne ...

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