

Part of the audit of Waren Sports Supply has you test inventory balances. A key test of the accuracy and valuation/allocation assertion for inventory is **inventory price testing**. This test involves drawing a sample of inventory items included in the inventory listing at year end and comparing the price per unit as recorded by management to the price as supported by external evidence. In this problem, you will use **nonstatistical** sampling to 1) calculate the sample size of inventory items to test, 2) allocate your sample across the inventory population, 3) consider how to treat identified errors in calculating the population error, and 4) conclude on the inventory account's balance.

Waren has 250 unique products in its inventory with a total book value of \$3,500,000. It has divided those inventory products into the following three strata:

<u>Number of products and value cutoff</u>	<u>Book value of stratum</u>
15 products each with total BV of greater than \$75,000	\$1,500,000
35 products each with total BV of greater than \$10,000 but less than \$75,000	\$500,000
200 products each with total BV of less than \$10,000	\$1,500,000

Waren Sports Supply Solution 8th Edition

Rosina Ehmann



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