

Retail & Hardware: A clean stock roll-forward makes the margin easier to review.

An industry-specific example of the review-file format.

ILLUSTRATIVE SCENARIO | RETAIL-ILL-01 | Not a real engagement or client result.

The starting problem

A retailer has supplier credits, stock purchases and count differences sitting in different schedules. A month-end margin is produced before the stock bridge is checked.

The proposed work

Reconcile purchase and supplier-credit records, compare the stock ledger with count evidence and identify cut-off questions. Ask the reviewer to approve adjustments; do not assume every difference is shrinkage.

Fictional workpaper example

Assume opening inventory of 40,000 plus purchases of 25,000 less recorded cost of sales of 30,000. Expected closing inventory is 35,000 before count adjustments and other movements.

What the reviewer receives

An inventory roll-forward, supplier reconciliation and documented count/cut-off exceptions.

Records to scope

Inventory reports, count sheets, supplier statements, purchase credits, sales reports and the approved costing policy.

Evidence needed for a genuine case study

To replace this example with a real La Comptabilité result, confirm the coded engagement, actual work, source schedules, handoff date and documented outcome. Any time-saving or quality claim needs a baseline and measurement period. Obtain publication permission before sharing.

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