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External Audit of Inventories and Its Impact on Financial Statements A Case Study of BATICIM Company

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Abstract:

This study aims to shed light on the application of inventory auditing and its role in ensuring the accuracy and reliability of financial statements. The concept of auditing and the necessary procedures for auditing the inventory item according to applicable laws were addressed. In order to address the study's problem, a descriptive method was used in the theoretical framework, along with a case study of the BATICIM Company, a manufacturer of metal structures, relying on field observation and personal interviews.

The study found that the auditing procedures carried out on BATICIM's inventories indicated that the company manages its inventories effectively and has an efficient control system, which contributed to presenting its financial statements accurately.

Keywords: *Audit; Inventory Auditing; Internal Control System.*

Jel Classification Codes : *M41 ; M42*

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Introduction :

Due to the development of economic relations and the expansion of trade exchanges, companies are now working with external parties who have interests, either directly or indirectly, in the organization. This has led to the broadening of their activities, the diversification of their departments and branches, all aimed at preserving invested capital and increasing the value of shareholders' and investors' rights. Consequently, those responsible for managing these companies aim to retain assets to ensure the rights of creditors through proper disclosure of accounting and financial information, including inventories, which are presented in financial statements. Thus, it becomes essential for companies to maintain neutrality and objectivity in conveying financial data and reports to stakeholders. This is where the need for auditing arises, to meet these requirements.

Accountants working for companies might resort to distorting and manipulating certain elements in the accounting documents published by managers (Zehri, 2006). The work of external auditors contributes to providing reliability and credibility to the company's information (Hamidouche & Belhadi, 2018). Given the existing crisis of confidence between investors and company managers regarding the accuracy of financial data, strengthening this trust and enhancing managerial control becomes necessary, especially in reinforcing the aspect of external auditing, which works to protect the interests of shareholders and stakeholders of the company (Nafti, Boumédiene, & Zarrouk, 2011). Consequently, there has been a reassessment of the role of external auditors. In recent times, a comprehensive and reliable regulatory framework has been put in place, continuously working to reduce material misstatements in financial data (Halil, Fazlida, & Faizan, 2015). Proper financial statement auditing helps ensure that information is free from fraud and manipulation, with inventory being one of the most critical elements in this process (AICPA & CICA, 1986). Estimations indicate that inventories represent about 20 to 25 percent of total assets (Luna, 2009).

Our study differs from previous ones as it focuses on investigating the reality of implementing the auditing process in economic establishments within the Algerian environment and elucidating its impact on the accuracy and reliability of financial statements.

Study problem:

The problem of this study can be formulated in the following main question:

What are the procedures for external auditing of inventories and their impact on financial statements?

The following sub-questions fall under this problem:

- What is external auditing, and what do we mean by auditing inventories?
- What are the steps involved in auditing?
- What is the importance of auditing inventories?

Study Hypothesis:

This study proceeds from the following main hypotheses:

- External auditing has an impact on the accuracy and credibility of financial statements.
- External auditing is a critical examination of financial statements by an external auditor to provide their unbiased professional opinion.
- The auditing steps consist of a set of organized procedures.
- Inventories are highly important within the organization as they represent a significant part of the organization's assets.

Objectives:

The study delves into the inventory auditing procedures of BATICIM Company, aiming to achieve the following objectives:

- Understanding the procedures used to audit inventories.
- Analyzing the impact and role of auditing in ensuring the reliability of financial statements.
- Discovering how external auditing contributes to increasing the credibility of financial data.

2. The Theoretical Framework:

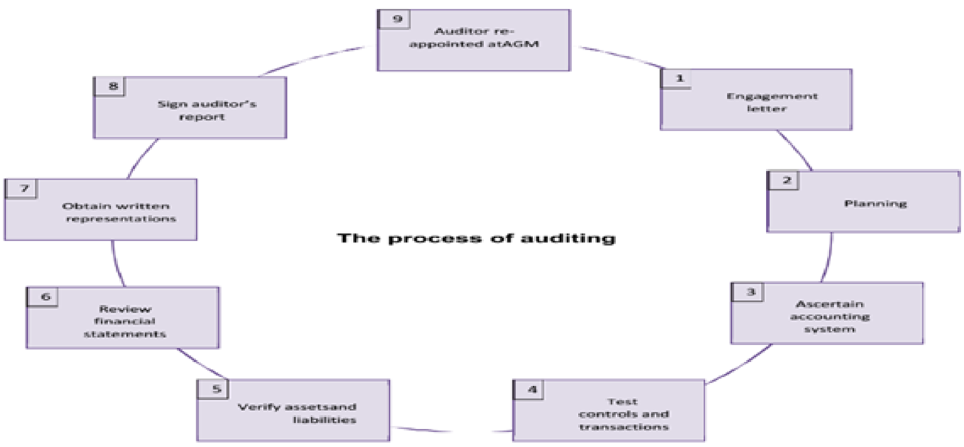
2.1 The Concept of External Audit

External audit is the review of financial data by an independent and certified external auditor to provide a neutral professional opinion on the accuracy and integrity of financial statements (JosheskiD, 2012). The process of external auditing also helps ensure the accuracy of transaction recording and the effectiveness of internal controls in preparing financial reports (FHFA, 2013). The external audit is also defined as a systematic and objective process in which evidence is collected, evaluated, and checked whether it is consistent with what is reported in the results presented to users of this information (Shaalan, 2018).

2.2 Procedures of the Auditing Process

The auditing process involves a series of procedures and stages that can be summarized as follows:

Figure (1): Procedures of the Auditing Process



The source: (Kaplan, Lane, Wokingham, & Berkshire, 2019)

2.3 What is Inventory Auditing

It is the process of conducting a physical and financial examination of documents and verifying records to ensure alignment with the accounting records (CFI, 2022). The inventory is reviewed to verify the physical existence of assets and safeguard documents, in addition to preparing financial reports (ICAI & IAS, 2012).

2.4 The Auditor's Objectives

The auditor aims to ensure the five essential points of the inventory auditing process, which are existence, ownership, valuation, accounting recording, and completeness (Aouina & Moussamir, 2019).

- **Existence Verification:** This confirmation relates to whether the assets and liabilities of the company exist at a specific date and whether the recorded financial transactions occurred during a specific period and are already present in the company.

- **Ownership Verification:** It is ensuring that the company owns the assets as of the balance sheet date and that it is supported by documents.

- **Valuation Verification:** It is ensuring that all inventories have been properly identified and valued. The auditor's objective is to obtain evidence that the inventory has been accurately valued.

- **Accounting Recording Verification:** It is ensuring that all financial transactions and accounting operations have been properly recorded in accordance with accounting standards and applicable laws.

- **Completeness Verification:** It is ensuring that all transactions and accounts have been included and disclosed as of the balance sheet date and that the inventory includes all products and materials (Wiley & Sons, 2014).

3. A Case Study of Inventory Audit

Inventory is considered a fundamental element of a company's assets. Therefore, auditing and examining inventories are highly important and necessary to achieve desired results in the auditing process.

3.1 Historical Overview of BATICIM Company

BATICIM Metal Structures Manufacturing Company - El Maghir Unit was established on 10 October 1883 as an iron unit under the supervision of Ain Oulmene, Setif. In the beginning, the unit had limited production capacities and a small number of workers, which amounted to 12 laborers at that time. According to a decision dated 10th October 1984, the El Maghir unit became an independent unit, covering the existing shortage in the desert regions. On 10th October 1988, it was renamed as "BATICIM Metal Structures Manufacturing Company," a joint-stock company with a capital of 30,000,000 Algerian Dinars. The unit is in the industrial area southeast of the city, covering an area of 39,800 square meters, which includes production workshops, warehouses, administrative buildings, as well as parking areas for vehicles and trucks. The company is one of the major production establishments in the southern region and significantly contributes to the national economy, with an estimated annual production capacity of about 5,000 tons.

3.2 Company Activities

BATICIM Company specializes in developing its main activities in the following fields:

- Designing, manufacturing, and installation.
- Electrical power transmission towers.
- Wired and wireless communication towers.
- Various metal structures.
- Galvanizing all metal materials and products.

3.3 Inventory Audit for BATICIM Company

In this section, we will study the audit of inventory items based on five fundamental points, namely existence, ownership, valuation, accounting recording, and completeness.

4. Methods and Methodology

In addition to the descriptive-analytical method discussed in the study, there is also a field trial, which involves inventory auditing in the Algerian environment at BATICIM Metal Structures Manufacturing Company. This study is exploratory in nature and includes conducting a field visit and observation, collecting evidence through inquiries, examining a sample of supporting documents, and conducting verification tests.

4.1 Tests and Results

4.1.1 Verification of Existence

Upon taking the physical inventory card for a sample of five products under construction for the month of July 2018 and comparing it with the corresponding accounting inventory card, we find that the total value of the product under construction F18001 is 3,084,004, and F18P001 is 325,962, respectively. The matching entries are recorded in the following ledger:

		31/07/2018		
72331		Inventory of High-Pressure Poles 522HT	325,962	
	33100	High-Pressure Poles 522HT		325,962
		(Inventory of products under construction)		
		31/07/2018		

72331		Inventory of High-Pressure Poles 501HT	3,084,004	
	33100	High-Pressure Poles 522HT		3,084,004
		(Inventory of products under construction)		

Additionally, inquiries were conducted regarding the procedures of the inventory process and the methods used, along with examining the final inventory records.

Test Results

By comparing the physical inventory with the accounting inventory, it was found that there is a match between them and that the company's inventory does indeed exist. It was also evident that the inventory process takes place at the end of the accounting period, and sometimes a specific sample of the inventory is audited by the managing partner. This indicates the implementation of inventory control processes.

4.1.2 Verification of Ownership

When taking a sample of the company's purchases and conducting the audit process, it was found on May 17, 2018, that the company had requested the purchase of raw materials. The company obtained a purchase invoice along with a shipping invoice as a result of purchasing the raw materials, with a receiving voucher present. Furthermore, on July 17, 2018, the company conducted a sales transaction with a sales invoice and a sales receipt voucher.

Test Results:

Through the audit, it was confirmed that all actions taken by the company are documented with supporting documents, and every goods receipt note is recorded in the inventory master ledger. It was established that everything in the inventory is owned by the company.

4.1.3 Verification of Valuation

Upon taking the inventory movement card, it was found that the company values its inputs and outputs using the weighted average cost. A comparison was made between the subsidiary ledger of the inventory and the audit ledger. The final balance in the audit ledger was 125,783,736, which was equal to the final balance in the subsidiary ledger of the inventory.

Test Results

Through the audit, it was evident that the company evaluates its inventory using the weighted average cost and records it at appropriate values with accuracy. The valuation method followed by the company is in accordance with the generally accepted accounting principles, specifically Law 07-11 dated 25th November 2007, which includes the accounting financial system.

4.1.4 Verification of Accounting Recording

Upon taking the daily record of purchases (Annex 01) on 31st July 2018, the accounting recording was found as follows:

		31/07/2018		
605		Grinding and Cutting Tools		20,330.70
	32220	Consumable Tools	20,330.70	
		(Outgoing Voucher N21380)		

Test Results:

Through our review of the accounting recording for the company's inventory, the following issues were identified:

- There was an error in the journal entry number for grinding and cutting tools (602).
- The company records purchased inventory under category three, while sales from inventory are recorded under category six.

4.1.5 Verification of Completeness

Through our review of the income accounts schedule (Annex 2) and the balance sheet for assets (Annex 3) and liabilities (Annex 4), we found that the values are accurate.

Test Results

Through the audit, it was established that all inventory-related sales and purchases were properly recorded in the books and records, and there were no unrecorded transactions. As a result, all components of the financial statements have been disclosed and presented correctly in accordance with legal requirements.

4.2 Audit Report

After verifying the five points mentioned earlier, the auditor prepares the final report (Annex 5) for the audit process, which includes observations, reservations, and corrective actions.

Table (1): Auditor report

Notes	Corrective Actions
Account 605 (Small Tools) is not used in inventory management	It is necessary to update the chart of accounts

The Source: Prepared by the researcher based on the report of the external auditor

5. Conclusion:

We conducted a theoretical and applied study of the external audit in the Algerian environment, following the procedures of the external auditors, specifically focusing on the inventory of BATICIM and its impact on financial data. The external audit process involves examining the systems, data, documents, accounts, and records of the company, critically evaluating them to ensure accuracy, validity, analysis, and classification. The main findings of this study were as follows:

Results

- External auditing is the critical examination process of financial statements and accounting records by an external auditor to express an unbiased professional opinion regarding the accuracy and reliability of the financial statements and prepare a report on it.
- External audit has a positive impact on the accuracy and integrity of the financial data in the studied institution, as it ensures the implementation of all accounting procedures and restrictions related to accounting information, along with providing recommendations to correct errors.
- The external audit process contributes to increasing the credibility of financial data by verifying the integrity of internal control systems.
- Failure to update the company's chart of accounts has a negative impact on the accounting entries.
- The economic institution adheres to the principle of disclosing accounting and financial information when presenting accurate financial data.
- Audit is one of the most effective means to achieve the objectives of the company and thus improve its performance and detect any deviation resulting from errors or omissions and correct any discrepancies.

Recommendations

- It is essential to have an internal auditor within the company to mitigate various internal risks that may arise and threaten the continuity of the company's activities.
- Providing a suitable environment for internal auditors to enable them to carry out their tasks under the best conditions.
- Updating the company's chart of accounts to ensure accurate registration of accounting transactions.
- Working on implementing the recommendations of external auditors.

Study Perspectives

Through our study of the topic of external audit of inventories and attempting to understand all aspects of this subject, it may serve as a motivation for future studies that encompass various issues, including:

- The contribution of internal audit to effective inventory management.
- The impact of electronic auditing on the quality of accounting information.

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7. Appendices:

Appendice 01 : Purchases Journal

TICIM

JOURNAL (BROUILLARD & AUXILIAIRE)
EXERCICE 2018

Unité 1733 UNITE EL MEGHAIER
Journal 96 OP DIVERS CONS/M/FOURNIT
De P.N° : 00319 A P.N° : 00319

Imprimé le: 19/02/201
à: 11:3
Page n°

JJ	MM	NPiece	L	Compte	Tiers	Libellé	P. Ref.	Débit	Crédit	Piè.R	I.
31	07	00319	1	31000	M00168	BS N° 21380			39 600,00		
			2	60100	M00168	BS N° 21380		39 600,00			
			3	32100	M00320	BS N° 21380			157,88		
			4	60200	M00320	BS N° 21380		157,88			
			5	32100	M00364	BS N° 21380			150,00		
			6	60200	M00364	BS N° 21380		150,00			
			7	32100	M00367	BS N° 21380			17 277,44		
			8	60200	M00367	BS N° 21380		17 277,44			
			9	32100	M00399	BS N° 21380			12 781,45		
			10	60200	M00399	BS N° 21380		12 781,45			
			11	32220	M00400	BS N° 21380			20 330,77		
			12	60500	M00400	BS N° 21380		20 330,77			
						TOTAL PIECE		90 297,54	90 297,54		
						TOTAL MOIS		90 297,54	90 297,54		
						TOTAL JOURNAL		90 297,54	90 297,54		

BATICIM

COMPTES DE RESULTAT
(Par Nature)

Avant Validation

Code unité : 1733
Libellé unité : UNITE EL MEGHAIER

2018

Imprimé le : 21/02/2019 14:46:41

Arrêté Au Mois : 06

CR Arrêté au 30/06/2018

RUBRIQUES	Note	2018	2017
Chiffre d'affaire		82 811 519,67	
Variation stock produits finis et encours		22 489 072,24	
Production immobilisée			
Subventions d'exploitation			
Cession emises inter-unités		5 572 617,16	
Cession emises inter-unités (variation de stock)			
I- Production De L'Exercice		110 873 209,07	
Achats consommés		71 951 627,76	
Services extérieurs et autres consommations		16 596 694,21	
Cession recu inter-unités		31 199 204,83	
Frais de siege		3 680 630,08	
II- Consommation de L'exercice		123 428 156,88	
III- VALEUR AJOUTEE D'EXPLOITATION (I-II)		-12 554 947,81	
Charges de personnel		32 029 059,20	
Impôts, taxes et versements assimilés		868 910,07	
IV- EXCEDENT BRUT D'EXPLOITATION		-45 452 917,08	
Autres produits opérationnels		36 937,00	
Autres charges opérationnelles		127 976,07	
Dotation aux amortissements et aux provisions		12 980 192,53	
Reprise sur perte de valeur et provision		118 338,17	
V- RESULTAT OPERATIONNEL		-58 405 810,51	
Produits financiers		60 552,50	
Charges financières		15 221 301,43	
VI- RESULTAT FINANCIER		-15 160 748,93	
VII- RESULTAT ORDINAIRE AVANT IMPOTS (V+VI)		-73 566 559,44	
Impots exigibles sur résultat ordinaires			
Impot différé (Variations) sur résultat ordinaire		2 447 978,58	
TOTAL DES PRODUITS DES ACTIVITES ORDINAIRES		111 089 036,74	
TOTAL DES CHARGES DES ACTIVITES ORDINAIRES		182 207 617,60	
VIII- RESULTAT NET DES ACTIVITES ORDINAIRES		-71 118 580,86	
Elements extraordinaires (Produits) (A Préciser)			
Elements extraordinaires (Charges) (A Préciser)			
IX- RESULTAT EXTRAORDINAIRE			
X- RESULTAT NET DE L'EXERCICE		-71 118 580,86	
Part dans les résultats nets des sociétés mises en équivalence (1)			
XI- RESULTAT NET DE L'ENSEMBLE CONSOLIDES (1)		-71 118 580,86	
Dont Part des minoritairs (1)			
Part du groupe (1)			

Appendice 02: Income Statement Accounts

BATICIM

Avant Validation

BILAN (ACTIF)

2018

Arrêté Au Mois : 06

Code unité : 1733

Libellé unité : UNITE EL MEGHAIER

Imprimé le : 21/02/2019 14:45:00

Bilan Arrêté au 30/06/2018

LIBELLE des comptes	Note	2018 bruts	2018 AMORT+PROV	2018 Nets	2017 Nets
ACTIF IMMOBILISE (NON COURANT)					
Ecart D'Acquisition (goodwill positif ou négatif)					
Immobilisations Incorporelles (Frais Préliminaires)		2 041 741,59	2 024 380,49	17 361,10	
Immobilisations Corporelles		351 717 942,52	235 613 668,19	116 104 274,33	
Terrains					
Bâtiments		1 859 486,19	1 859 486,18	0,01	
Autres immobilisations corporelles		349 858 456,33	233 754 182,01	116 104 274,32	
Immobilisations en concession					
Immobilisations En Cours		1 681 891,30		1 681 891,30	
Immobilisations Financières		9 585 075,81		9 585 075,81	
Titres Mis En Equivalence					
Autres Parcipations Et Créances Rattachées					
Autres Titres Immobilisés					
Prêts Et Autres Actifs Financiers Non Courant		937 500,00		937 500,00	
Impôt Différés Actif		8 647 575,81		8 647 575,81	
TOTAL ACTIF NON COURANT		365 026 651,22	237 638 048,68	127 388 602,54	
ACTIF COURANT					
Stocks Et En Cours		605 362 561,55	5 833 496,14	599 529 065,41	
Créances Et Emploi Assimilés		150 381 726,95	918 555,46	149 463 171,49	
Clients		146 452 660,55	918 555,46	145 534 105,09	
Autres Débiteurs		3 495 263,69		3 495 263,69	
Impôts		433 802,71		433 802,71	
Autres Actifs Courants					
Disponibilité Et Assimilés		10 222 456,78		10 222 456,78	
Placements Et Autres Actifs Financiers Courant					
Trésorerie		10 222 456,78		10 222 456,78	
TOTAL ACTIF COURANT		765 966 745,28	6 752 051,60	759 214 693,68	
TOTAL GENERAL DE L'ACTIF		1 130 993 396,50	244 390 100,28	886 603 296,22	

Appendice 03: Balance Sheet - Assets

BATICIM

Avant Validation

BILAN (PASSIF)

2018

Arrêté Au Mois : 06

Code unité : 1733

Libellé unité : UNITE EL MEGHAIER

Imprimé le : 21/02/2019 14:45:04

Bilan Arrêté au 30/06/2018

LIBELLE des comptes	Note	2018 Nets	2017 Nets
CAPITAUX PROPRES			
Capital Emis (ou compte de l'exploitant)			
Capital Emis non appelé			
Primes Et Réserves/(Réserves Consolidées(1))			
Ecarts De Réevaluation			
Ecarts D'Equivalence(1)			
Résultat Net/(Résultat Net Part Du Groupe(1))		-71 118 580,86	
Autres Capitaux Propres-Report à Nouveau		8 319 889,70	
Part De La Société Consolidante (1)			
Part Des Minoritaires(1)			
TOTAL CAPITAUX PROPRES		-62 798 691,16	
PASSIF NON COURANT			
Emprunts et dettes financières			
Impôts		27 722,85	
Autres dettes non courantes		3 916 800,00	
Provision		14 674 007,14	
TOTAL PASSIF NON COURANT		18 618 529,99	
PASSIF COURANT			
Fournisseurs et comptes rattachés		32 339 521,46	
Impôts		48 447,36	
Autres Dettes		15 600 685,64	
Autres Créditeurs			
Compte transitoires ou d'attente			
Trésorerie passif		11 569 375,82	
Liaisons inter-unités		871 225 427,11	
TOTAL PASSIF COURANT		930 783 457,39	
TOTAL GENERAL DU PASSIF		886 603 296,22	

Appendice 04: Balance Sheet - Liabilities

BATICIM
L'unité El-Meghaier

شركة بناء الهياكل المعدنية المصنعة
Société de Construction de Structures Métalliques Industrialisées
BATICIM SPA au Capital de 2.960.000.000 DA

Certifiée aux Normes :
ISO 9001 : 2008
ISO 14001 : 2004
OHSAS 18001 : 2007
ILO OSH 2001

PRISE EN CHARGE DES RECOMMANDATIONS EMISES PAR MONSIEUR LE CAC DANS SON RAPPORT FINAL SUR LES COMPTES DE L'EXERCICE 2017

OBSERVATIONS ET RESERVES DU CAC	SITUATION DE PRISE EN CHARGE AU 30 novembre 2018	OBSERVATIONS
• Livre d'inventaire: bilan et compte de résultat de l'exercice 2016 transcris, dernier Comporte des ratures et surcharges.	Remarque apuré	
• Livre journal : dernier mois transcrit, novembre 2017, la clôture et réouverture ont été effectuées présente des ratures.	Remarque apuré	
• Registre du personnel : ouvert, manque la date de la sortie d'un démissionnaire.	Remarque apuré	
• Registre des étrangers : il ne nous a pas été présenté lors de notre passage.	Remarque apuré	1
• Registre de mise en demeure : il ne nous a pas été présenté lors de notre passage.	Remarque apuré	
• le compte 13328/21859 (impôt différé actif), présenté un solde anormalement créditeur de 1 425, DA, il doit être débiteur ou soldé.	Remarque apuré	
• Compte 13428/21510(impôt différé passif), ce dernier affiche un solde Anormalement débiteur 1 896 551.54 DA, il doit être créditeur ou soldé.	Remarque apuré	
• l'unité a enregistré à tort le paiement effectué pour le compte de l'état, aux agents employés dans le cadre du dispositif CTA (contrat de travail aidé) dans le compte 40900/40160.	Remarque apuré	
• Compte 46799(Avances pour compte CTA) créditeur pour 1706 438,92 DA, ce devrait être débiteur ou soldé.	Encours de traitement	
• Compte 60500 (petits outillage) n'est pas utilisé dans la gestion des stocks, ce dernier reprend l'achat de travaux matériel et équipements qui sont destinés à être refacturés aux clients (sous-traitance).	Il Ya lieu de mettre à jour de plan comptable	2

Appendice 05: Audit Report