Facilitator setup and cards

Keep this copy away from counters until reconciliation.

Prepare 12 A, 8 B and 10 C paper tokens in saleable stock. Keep one extra B token in supplier arrivals. Label A stock, B stock, C stock, quarantine, supplier arrivals and customer issues. Opening records: A 12, B 8, C saleable 10, C quarantine 0.

Assign facilitator, stock handler, records clerk and auditor. Provide student worksheets. Use paper and a pen; no equipment purchase is required. Participants should understand that the deliberate errors below belong only to this simulation.

45-minute session

Minutes	Task
0-5	Explain units, locations and roles
5-10	Check starting pieces and records
10-17	Run transaction cards below
17-24	Freeze movements and count
24-32	Reveal records and reconcile
32-40	Reset and replay with controls
40-45	Discuss and complete exit question

Card 1 / Issue I01

Move two A pieces to customer issues. Do not record the issue. Retain evidence: Issue I01, A, quantity 2.

Card 2 / Receipt R01

Receive the extra one B piece into B stock. Record a receipt of two B units deliberately. Retain evidence: Receipt R01, B, quantity 1.

Card 3 / Hold H01

Move four C pieces from saleable stock to quarantine. Do not record the transfer. Retain evidence: Hold H01, C, quantity 4, unavailable to promise.

Answer key and replay

Facilitator copy: retain transaction evidence for the debrief.

Item / location	Physical	Record	Variance
A - saleable	10	12	-2
B - saleable	9	10	-1
C - saleable	6	10	-4
C - quarantine	4	0	+4
Total	29	32	-3

Corrections supported by the evidence

I01: record the missing issue of two A units.

R01: correct the extra one B unit recorded. Only one unit arrived.

H01: transfer four C units from saleable to quarantine. Total C remains ten, but saleable C is six. Do not call the transfer a sale or disposal.

Reset and replay

Restore 12 A, 8 B, 10 saleable C and zero quarantined C. Return the extra B token to supplier arrivals. Repeat the same legitimate movements with accurate recording. Final records must be 10 A, 9 B, 6 saleable C and 4 quarantined C.

Debrief

Ask: What evidence supports each adjustment? Which error affected availability without changing total C? Which controls prevent errors, and which detect them? Who would approve a real adjustment?

Suggested exit check: one point each for correct variance sign, saleable-stock distinction, transaction evidence and a relevant control. This original exercise is not an independently validated assessment. The replay practices controls; it does not prove a productivity improvement.