# Inventory count worksheet

Student copy: count first, reveal records afterward.

Team: _____ Counter: _____ Time: _____

Freeze stock movements before counting. Count only the four listed stock areas. Supplier arrivals and customer issues are outside this count. Keep your original count visible if you recount.

## 1. Blind count

| Item / location | First count | Recount | Initials |
|---|---|---|---|
| A - saleable | | | |
| B - saleable | | | |
| C - saleable | | | |
| C - quarantine | | | |

Sign off the physical count before receiving the recorded balances. Do not adjust a count just to match the records.

## 2. Observations before seeing the records

## 3. What is available for sale?

Explain why goods physically present in quarantine may not be available to promise.

# Reconciliation and reflection

Student copy: complete after the physical count is signed off.

Variance = physical quantity minus recorded quantity. Negative means fewer physical units than the record. Positive means more physical units than the record.

| Item / location | Physical | Record | Variance |
|---|---|---|---|
| A - saleable | | | |
| B - saleable | | | |
| C - saleable | | | |
| C - quarantine | | | |
| Total | | | |

## Evidence and proposed corrections

A: transaction reference, cause and correction

B: transaction reference, cause and correction

C: transaction reference, cause and correction

## Exit question

Which control would prevent one of these errors? Which check would detect it later? Explain why a total-quantity check alone can miss an availability problem.