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ECOMMERCE CONTROLLER REVIEW

Your books balance. Can you trust them?

Unexplained inventory, clearing balances and reported profit

Review measure	Reported
Online store	($114,325.83)
Reported margin	23.90%

Year ended December 31, 2024
Unadjusted fictional figures

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A balanced report can still need investigation

Negative inventory and unexplained clearing balances limit how confidently the owner can use reported profit.

Reported measure	Unadjusted amount
Revenue	$695,209.95
Gross profit	$166,179.75
Net loss	($19,025.43)
Total inventory control	($30,012.20)

These are book balances. Negative cash does not establish an actual bank overdraft.

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The inventory movement identifies the next question

Costs left the online-store inventory account, but no additions entered that same account during the year.

Inventory - Online Store	USD
Opening balance	($3,779.61)
Recorded debits	$0.00
Recorded credits	($110,546.22)
Closing balance	($114,325.83)

The roll-forward agrees arithmetically. Purchase records and the inventory subledger are still needed to establish valuation and treatment.

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Every exception needs evidence before an entry

The diagnostic separates observed balances from conclusions that the available records cannot yet support.

Finding	Evidence needed
Amazon clearing: ($7,630.50)	Settlement and mapping detail
Shopify PayPal: ($1,360.07)	Opening balance and processor support
Review expense: $12,183.78	Original entry and reconciliation history

No supported correction, profit improvement or recovered funds are established in this diagnostic.

A defined starting point for the correction work

I connect the P&L, Balance Sheet and ledger, identify material questions and explain what evidence would resolve them.

What the diagnostic provides	Account schedules, documented findings, source requests and priorities.
What happens next	A separately scoped correction project, followed by monthly close and reporting where agreed.
What remains open	Inventory valuation, clearing support and the treatment of the discrepancy expense.

This portfolio demonstrates review and investigation design. No adjustments were posted.