Northwind: figures, missing evidence and next questions

Fully fictional Northwind · September 2026 versus August 2026; receivables at 30 September 2026
Prepared by: Manual engineering checks only; accountant sign-off pending

Every input and company is invented. This manually prepared example is not a recorded model run, customer case or accountant-approved report.

AUD, illustrative accrual basis. If your native accounting report already answers the question, use it. These examples do not establish completeness, reconciliation or financial advice.

1. What changed

September sales were AUD 84,000, against AUD 79,000 in August: an increase of AUD 5,000. Wages increased by AUD 500 and other costs by AUD 2,200. Profit increased by AUD 2,300 to AUD 18,400. Source: profit-and-loss.csv B2:C5; row 1 is the header. Sales minus wages minus other costs agrees with the invented profit in both columns.

2. What the receivables snapshot shows

The three invented invoices total AUD 7,400 outstanding at 30 September. EXAMPLE-101 has AUD 3,200 due before that date. EXAMPLE-102 is due on the snapshot date; EXAMPLE-103 is due later. The declared rule treats only dates strictly before 30 September as overdue. Source: receivables.csv C2:D4. No later payment or collectability evidence is supplied.

3. Two claims to reject

Hypothetical draft: “The exhibition caused the sales increase.” The notes record an exhibition but provide no attribution evidence. Correct wording: sales increased by AUD 5,000; the cause remains unknown. Hypothetical draft: “The AUD 7,400 receivables balance increased cash by AUD 7,400.” An outstanding balance is not a cash receipt. Reject that statement; cash movement is unverified.

4. Supplied and missing inputs

Supplied: two-period profit-and-loss.csv; receivables.csv snapshot; unstructured client-notes.txt; an equivalent two-sheet source-workbook.xlsx for inspection. The workbook repeats the CSV data and is not a second source to add to the totals. Missing: complete ledger, bank statement, cash reconciliation, sales attribution and later receipt evidence. Profit is not cash.

5. Review and next questions

Ask the preparer for the sales breakdown and evidence of any exhibition effect. Ask for current receivables and receipt evidence before commenting on collection. Agree the recipient, reporting question, period and review owner before preparing a real pack. The accompanying review record maps each observation to its source. A qualified accountant and an authorised operator must still review the real workflow and test actual generation; neither happened in this example.

6. Output checks and limits

The sample HTML and Word structures and copied figures were checked mechanically; the PDF is a browser print of the same content. Check the actual file in the recipient app. PDF tagging, screen-reader acceptance and native Word rendering are not certified. No private source, account, live model or payment was used.