



The Impact of Internal Audit Functions on the Quality of Financial Statements

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Abstract :

This study aims to determine the impact of internal audit functions, on the quality of financial statements, that because internal audit perform professional services to help the accounting unit management to produce high quality of financial statements that can be credible for those who are interested in the economics of financial institutions. In order to achieve the objectives of the study. We conducted a field study in SONACOM (EMO), We used descriptive approach in the theoretical part, and case study approach in the practical part.

The study found that there is a positive impact of internal audit functions on the quality of financial statements and accounting informations, this study recommends the necessity for organizing training for internal auditors, to increase its efficiency within the institution.

Key Words: Internal audit, Financial statements, Accounting informations, Quality, Efficiency.

JEL Classification : M42, M41

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Introduction :

Auditing has become a very important subject, considering the big development of institutions, financial and human means. Whose management becomes more difficult, because of many Processes, flowing information, errors, deviation, and manipulations.

The audit also relies on proofs, to express an opinion on the accuracy of the information issued by the institution and the extent of the commitment to accounting principles, and control the accuracy and reliability of its financial statements.

The success of a company is linked to an adequate management to make a good decision, to achieve the objectives, according to the plans. In the presence of a monitoring system that achieves a good performance.



Research problematic : it is as follows:

What is the impact of internal audit functions on the quality of financial statements?

To be more familiar with this topic, we try to ask the following sub-questions:

*What is the internal audit?

*What is the quality of financial statements?

*How to achieve the quality of the financial statements?

Research hypotheses : To answer the above questions, we formulate the following hypotheses:

-Internal audit is an independent activity designed to add value.

-financial statements quality represents financial statements that provide accurate and fair information.

Research objectives :

-Determining the definition of internal audit, its objectives and, functions.

-Identifying the concept of financial statements, quality, and quality of financial statements, and their characteristics.

-Explain the relation between the internal audit functions, and the quality of financial statements

Research methodology :

We used descriptive approach in the theoretical part, and case study approach in the practical part. To explain the impact of internal audit functions on the quality of financial statements.

Previous studies :

First, the study of Slobodan Popovic, Jelena Toskovic (2015), entitled “the importance of continuous audit of financial statements of the company of countries joining the EU”. This study aims to determine the importance of auditing financial statements; some results show that, the objective of the audit of financial statements, which is made in accordance with international accounting policies, should be such as to permit the auditor’s opinion on these financial statements.

Second the study of Afread Szydelko, Renata Bladacz (2016), entitled “the role of financial statements in performance management”, this study aims to determine the possibilities of financial statements as a final product of financial accounting, used as a source of data supporting the process of performance management, the study concluded that particular elements of financial statements may be very useful in assessing performance in selected areas of performance management.

Third the study of Lebrague Riad Med, Meziane Tadj Chelil (2019), entitled “internal audit and its role in assuring an effective corporate governance implementation: a theoretical analysis”, this study aims to analyze theoretically the role of internal audit function that support and deliver a better corporate governance, the study concluded that internal audit functions plays an important role with the verification of financial and accounting reports that should deliver a good governance.

Finally, through our presentation of previous studies, we notice that some of them focused on the importance of financial statements in increasing the effectiveness of



institution, some of them dealt with the importance of internal audit in the financial statements, and others dealt internal audit and its role in assuring an effective corporate governance. While in our study we analyze the functions of internal audit, and explain its impact and importance, to obtain fair, reliable, and accurate financial statements, and hence good governance.

I. Internal audit :

We will discuss the definition of internal audit, its objectives and, functions.

1. Definition of internal audit :

Before we discuss internal audit and its, objectives functions, we should easily set a definition of the term audit according to Robert K Mautz:

“Auditing is concerned with the verification of accounting data with determining the accuracy and reliability of accounting statements and record” (lebrague, chelil, & meziane, 2019, p. 211).

-While the institute of internal auditors (IIA) defined audit as:

“Internal audit is an independent and objectives activity which gives an organization assurance on the degree of control of its operations, his advices improve them to create added value it helps this organization to achieve this objectives in evaluation by a systematic and methodical approach, its control, risk management, governance processes and by making propositions to strengthen its efficiency” (Bertin, 2007, pp. 20-21).

-Internal auditing can be defined by ASQ (American Society for Quality):

“Is performed within an organization to measure its strengths and weaknesses against its own procedures or methods and against external standards adopted by (voluntary) and imposed on (mandatory) the organization. A first-party audit is an internal audit conducted by auditors who are employed the organization being audited but who have no vested interest in the audit results of the area being audited” (Bubilek, 2017, p. 14).

-Through the previous definitions, we can present our definition as follows:

“Internal audit is an independent and objective activity that aims to provide assurance services, recommendations, and add value to the institution. And it works to achieve the objectives of the institution by following an organized method in evaluating and improving the effectiveness of risk management, control, and governance”.

2. objectives of internal audit :

The objective of internal audit is to verify the accuracy of the information provided to managers, and to assist the members of the company in the effective exercise of their responsibilities’, by proposing opinions, recommendations concerning the activities examined and improving operations, without making decisions by the auditor (Chekroun, 2014, p. 23).

These objectives can be summarized as follows:

-The professional judgment of the auditor remains a fundamental characteristic and their findings should be presented in a timely report (Popovic, Toskovic, Majstorovic, Brkanlic, & Katic, 2015, pp. 243-244).



- Certify that the annual or consolidated accounts reflect the real financial position of the institution and, verify the annual and consolidated accounts.
- Evaluation of internal control system.
- Improving the performance of the institution (ziani, 2014, p. 20).

3. internal audit functions :

There are a several internal audit functions, of which we mention the following:

- Monitoring the effectiveness of internal audit.
- Review services and activities of the institution.
- Examine the financial operations of institution and other services as an evaluation activity independent of the entity's management.
- Certify financial accounting documents (Petrascu, pp. 242-243).
- Evaluation and improving the effectiveness of risk management, control, and governance processes (kid17p. 425).
- examine the structure of corporate governance and test performance management (Popovic, Toskovic, Majstorovic, Brkanlic, & Katic, 2015, p. 244).

II. Quality of financial statements :

In this part we will present the concept of financial statements, quality, and quality of financial statements, and the characteristics of the quality of financial statements.

1. The concept of financial statements :

There are several definitions of financial statements, and we will try to provide the following definition:

Financial statements present valuable information with any required supplementary descriptions. Financial data included in particular components of the financial statement, due to proper organization and grouping, should enable a comprehensive assessment of the property and financial situation of the enterprise and the achieved results (Szydelko & Biadacz, 2016).

2. The concept of quality of financial statements :

*Quality means: “the nature and degree of validity of an object, this object is linked by a program that includes stressing the final out puts of the accounting information system, by trying to avoid mistakes, and this object must have their main characteristics, that this accounting information should be, because it is very important for managers when they put appropriate standards”.

*Quality of financial statement means: “that is the ability to use information in several areas and it reflects the reality of the financial statements without errors, mistakes, fraud..., and its prepared according to legal and international standards” (زغبة و شريط، 2018، صفحة 198).

-It can be defined also as: “financial statements are the capability of financial statements in conveying company’s operation information and especially predicting the cash flow” (Kordlouie, Mohammadi, Naghshineh, & Tozandejani, 2014, p. 131).



3. Characteristics of quality of financial statements :

Researchers are interested by the concept of financial statements quality, and the basic characteristics of these financial statements. The most important characteristics are:

3.1. Relevance :

Relevance is one of the basic qualitative characteristics that can make the accounting informations included in the financial statements useful.

Relevance is the ability of accounting information to influence decision making.

It is achieved through the following:

- All informations available on time.
- Improve future expectations for results.
- Helps the decision maker to correct, and improve previous expectations.

3.2. Dependability and credibility :

Dependability means that, the information is correct and free from errors and contains characteristics related to the subject to be reported.

Credibility characteristics consist of three sub characteristics:

- Honesty in expression: It means that, they exist a high degree of conformity between information and the phenomena to be studied.
- Verifiability: it means that, the information has importance, and must be independent of who prepares or uses it.
- Impartiality: Not to choose useful accounting methods for certain with another parties (at the expense of another parties) (Alshehadeh, Soda, & Al Omari, 2018, pp. 160-161).

3.3. Comparability :

Financial information must be comparable in the same company or for other companies. Whether it is the Single or Sole Proprietorship or a joint venture. The information in the financial statements must be congruent. In accounting practice for the same item or event in every accounting period. To comply with accounting standards and disclose clearly defined accounting policies. Accounting Act 2000 defines the duties and responsibilities of business operators who are responsible for accounting to the fullest extent permitted by law to provide accurate and complete accounting records, to supervise the accountants to make accounting accurate and reflect the real situation of the institution through its correct financial statements (Boonvut, 2017, p. 336).

III. Audit of financial statements :

In this part we will explain the relation between internal audit and the quality of financial statements.

1. The importance of auditing financial statements :

The financial statements are considered one of the general mechanisms in the control system, and a means by which information is delivered to investors. And the importance of its audit increased.

The importance of the audit is as follows:



- Increasing the reliability and the credibility of the financial statements by auditing them, and therefore increasing the effectiveness of the internal control system.
- Failure to demand large guarantees from shareholders and banks due to the reliability of the financial statements.
- Increasing the competitiveness of the institutions, as they contain financial statements that reflect the true image of the institutions (زغبة و شريط، 2018، صفحة 199).
- Immediate financial reporting.
- Finding of wrong doing and fraud (Leonov, Kozhina, Leonova, Epifanov, & Sviridenko, 2020, p. 711).

2. The relation between internal audit and quality of financial statements :

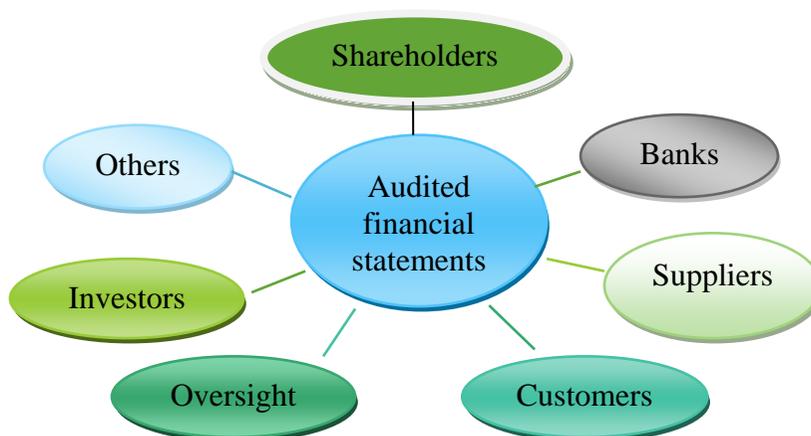
Financial statements provide managers, shareholders, and potential investors with their information, to know the real situation of this institution. However financial statements are only useful if they are accurate, therefore auditors have to monitor the accuracy and reliability of their financial statements (chron).

Internal audit plays a big role in improving the quality of financial statements through:

- Examination and evaluation of the internal control system and the possibility of achieving its objectives.
- Discover errors within the financial statements.
- Verify that the informations in financial statements are correct (زغبة و شريط، 2018، صفحة 199).

We can summarize the relation between them in this figure.

Fig. 1 : «The Relation Between Internal Audit and Financial Statements»



Source :pwc, understanding of financial statement audit,2013,p3



IV. Field study :

1. Presentation of the institution under study :

The engines company (EMO) is an economic public company which is part of the portfolio of the Algerian group of mechanics (AGM).

It was created in June 2009 following the split of the tractor engine complex and in accordance with resolution N°2 of the ordinary general meeting.

The engines company started its activity on the 28th of September 2009.

The initial social capital was 5000000.00 DA, on December 29th, 2010, an extraordinary general meeting was held for the increase of the social capital of 1595000000.00 DA resulting from the partial transformation of the vested net assets established on 11/03/2010.

Activities of EMO:

- Production, import, marketing, export, distribution of engines and spare parts.
- The import of raw materials and purchasing parts necessary for the production of products and their maintenance and the spare part intended for the maintenance of equipment.

The new activities are:

Rental of infrastructure, Accommodation, Training.

2. Organizational chart :

By looking at the organizational chart and analyzing it, we notice the existence of an audit cell in EMO Company. This indicates the effectiveness of internal audit in this company. (Appendix N°.1).

3. Internal audit of financial statements within the institution :

View that the chosen topic is very vast, it requires the analysis of the accounts of the balance sheet as well as the tables and the financial statements and we have opted for the analysis of a certain number of accounts according to the nomenclature of the accounts of the EMO Company of the year 2019.

The methodology adopted for preparing our report consists of:

- Analyze balance sheet (passive, active), income statement.
- Choose a certain number of accounts to study and analyze and not all the accounts, starting with passive, active account, and ending with income statement account.

In our report we will check what follows:

- Verify the sincerity and consistency of the accounts.
- Verify the financial statements of the EMO Company in accordance with international standards.
- Verify the application of the company's working procedures, in particular the functions that have an impact on financial information (purchase procedure, inventory procedure, payment procedure...)

3.1. Study and analysis of the accounts of the company EMO :

a. Passive balance sheet :

- Equity at 31-12-2019 is: 100008200082.40 DA
- Social capital: 2008220000.00 DA
- The means of financing of the EMO Company:



The EMO Company is a state-owned company it has no partners, their means of financing are: self-financing, and bank credit.

-The reserves: it is with a decision of the general assembly after having a beneficial result.

In the EMO Company there are only legal reserves, we will show that in this table.

Table 1: «The Reserves»

Account number	Designation	The amount
106	Legal reserve	100000393881.43
1101	Loss carried forward	(166787641.07)
1102	Retained earnings	27270466.87

Source :Established by authors

-Result of the exercise: (112257167.56) DA

-Suppliers: 695865393.94 DA

b. Active balance sheet:

-Investments:

The auditor organize the list of investments in a recapitulative table, contains depreciation, we explain this in appendix N°.2 (balance of investments at 31/12/2019).

Stock: stock status EMO inventories at 31/12/2019 (appendix N°.3), we will show the errors and their regularization in this table.

Table 2 : «Stock assessment (inventory) »

Designation	Positive error	Negative error	Unjustified error	Justified error
EMO spare part	-	(302,74)	(302,74)	-
Irons and steels	228834,97	-	228834,97	-
Subcontracted parts	114794,64	-	114794,64	-
Auxiliary materials	165087,20	-	165087,20	-
Finished purchase parts	-	(1376,72)	-	-
Transport material	4025.95	-	4025,95	-

Source: Established by authors

After seeing the inventory register and analyzing the errors, we notice that all of them are unjustified.

-Stored purchases:

The buying process in EMO Company goes through the following steps (an order form, voucher entry, a bill). This procedure applies to all stock purchase operations and what differs each time is the appropriate stock account. (We will take the example of raw materials).



30-09-2019			
381		purchases of raw materials	6146782.50
4456	401	VAT	1167888.68
		suppliers	7314671.18
		Invoice N°016/12 of September 2019	
14-10-2019			
31		raw materials	6146782.50
	381	purchases of raw materials	6146782.50
		Voucher entry N°222/19 of October 2019	

They haven't paid the suppliers yet. (Appendix No.4)

-Social security and other social agencies: 25546819.17 DA

-State and other public authorities: 12247234.02 DA

-Taxes and levies recoverable from third parties:

The tax is calculated according to an adapted exalting scale, the verification on the amount of the monthly IRG which is on the summary of salaries with that is on the G50 of the month.

Table 3: «taxes and levies recoverable from third parties»

Account number	Designation	The amount
442	Taxes and levies recoverable from third parties	3187638.70

Source: Established by authors

-Value added tax (VAT):

As the amount of VAT on sales is lower than the amount of VAT on purchases (VAT deductible), so it is a withholding.

-Tax on professional activity: 1% on engine production (main activity), and 2% for other activities, we will show the amount of this tax in this table.

Table4: «tax on professional activity»

Account number	Designation	The amount
447	Tax on professional activity	1461529.00

Source: Established by authors



-Registration and stamp duties:

Paying this tax in cash, the amount of which will be show in this table.

Table5 : «registration and stamp duties»

Account number	Designation	The amount
4477	Registration and stamp duties	17388.00

Source: Established by authors

c. Income statements:

-Expenses:

-Consumed purchases: 755960857.08 DA

-Other external services: 32764552.62 DA

- Personnel costs: 250987401.41 DA

-Revenues:

-Sales: 700927386.09 DA

-Stock variation: 8781903.15 DA

4. General results of the audit:

-We have audited the financial statements of the EMO Company in accordance with international auditing standards.

-The opinion of the internal auditor confirms that the financial statements present a true and fair view of the financial position.

-Our audit procedures were designed primarily to form an audit opinion they includes a review of internal control arrangements and accounting systems and procedures to the extent that they were deemed necessary for the effectiveness of the audit.

Follow up of the recommendations formulated the previous year we end with that:

-Overall we believe that EMO has appropriately applied our previous recommendations and that this company is taking action to remedy the problems described therein, we conclude that the EMO company has responded very favorably to our recommendations because they have all been resolved or are in the process of being implemented.

Acknowledgments:

-We would like to thank in particular the manager and staff of the EMO Company for the cooperation and support provided during our audit work.

V. Results:

-The internal audit play influential role in the process of producing financial statements.

-The internal audit functions, with all their procedures and control, having positive impact on the quality of financial statements.

-Internal audit contributes to producing a reliable, and accurate financial statements.



- Internal audit adds value to the institution through reliable and accurate financial statements.
- Reliable and accurate financial statements achieve good governance.

Conclusions:

Internal audit is an independent activity; it is concerned with the verification of accounting data, and financial statements with determining the accuracy and reliability of financial statements and records, therefore increasing the effectiveness of internal control system. These accurate financial statements provide managers, shareholders, and potential investors with their informations to know the real situation of this institution.

Based on this study, we recommend the following points:

- Organize training for internal auditors in order to increase the efficiency of internal audit within the company.
- Increase the power of internal auditors to examine all the activities of the company without any obstacles.
- Develop organizational structures within the institution, which at least guarantees the existence of a special department for internal audit.

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Appendix.2: Balance of investments

N° Compt.	Designation	VALEUR COMPTABLE				VALEUR PHYSIQUE			VALEUR ECART		
		Prix Acquis	AMORT ANTERIEUR	DOTATION DU 01/01/2019 AU 31/12/2019	CUMUL AMORT AU 31/12/2019	YNC	Valeur ACQUISITION	cumul amortissement	YNC	Valeur	cumul amortissement
20400	LOGICIELS INFORMATIQUES ET ASSIMILES	398 000,00	136 356,67	18 900,00	156 166,67	241 833,33	398 000,00	136 356,67	241 643,33		
21100	Terrain à bâtir	3 047 750 000,00	-	-	-	3 047 750 000,00	3 047 750 000,00	-	3 047 750 000,00		
21102	Terrain loti	2 239 212 000,00	-	-	-	2 239 212 000,00	2 239 212 000,00	-	2 239 212 000,00		
21103	Terrain aménagé	502 194 340,00	-	-	-	502 194 340,00	502 194 340,00	-	502 194 340,00		
21200	Agencements des terrains en propriété	2 846 407,75	317 584,36	273 163,73	1 260 770,28	1 635 709,67	2 846 407,75	1 260 770,28	1 635 709,67		
21300	Bâtiments industriels	228 728 425,86	213 457 453,89	1 504 417,51	225 690 212,55	13 746 556,45	228 728 425,86	215 699 212,55	13 766 556,45		
21303	Bâtiments administratifs	19 479 804,78	36 603 451,70	118 477,16	35 801 520,67	2 677 955,91	19 479 804,78	19 801 520,67	2 677 955,91		
21306	Cloîtres	396 750,00	-	36 369,48	36 369,48	360 380,52	396 750,00	36 369,48	360 380,52		
21500	OUVRAGE D'INFRASTRUCTURE	2 619 286,25	607 603,46	130 964,31	738 567,77	1 880 718,48	2 619 286,25	738 567,77	1 880 718,48		
21600	Véhicule de tourisme	14 841 662,25	13 545 025,58	1 296 556,68	14 841 662,25	0,00	14 841 662,25	14 841 662,25	0,00		
21620	Véhicules utilitaires	16 661 256,37	13 748 200,81	1 600 055,55	15 750 256,37	1 215 000,00	16 661 256,37	15 350 256,37	1 215 000,00		
21640	Véhicules lourds	782 733,63	782 733,63	-	782 733,63	-	782 733,63	782 733,63	-		
21670	Tracteur agricole	3 942 885,32	3 942 885,32	-	3 942 885,32	-	3 942 885,32	3 942 885,32	-	307 303,03	307 303,03
21690	Cycles et motocycles	19 585,69	19 585,69	-	19 585,69	-	19 585,69	19 585,69	-	-	-
21530	Matériel de lavage et de manutention	6 882 783,35	6 884 146,67	23 081,79	6 871 237,46	11 545,89	6 882 783,35	6 871 237,46	11 545,89		
21540	MATERIEL DE PRODUCTION	508 762 706,35	508 072 625,10	131 487,31	508 071 759,27	556 196,91	508 696 106,35	508 081 246,67	556 696,91	78 523,60	78 523,60
21590	OUTILLAGES	5 048 177,95	4 937 863,89	128 606,18	5 028 470,18	20 707,87	4 938 878,99	4 940 171,12	20 707,87	79 290,96	79 290,96
21590	Installation techniques (Installation four, cabine, station épuration grossière)	446 521 123,41	445 724 369,41	248 049,26	445 972 418,67	548 704,74	446 521 123,41	445 972 418,67	548 704,74		
21590	Autres matériel	2 276 301,09	1 406 095,70	259 515,42	1 680 011,11	596 289,98	2 276 301,09	1 680 011,11	596 289,98		
21630	Autres équipements de bureau	6 525 818,57	5 907 637,48	257 299,35	5 324 956,83	1 200 861,74	6 525 818,57	5 324 956,83	1 200 861,74		
21670	Equipements de réseaux	21 809 737,28	21 290 447,08	344 729,85	21 535 167,33	274 569,95	21 809 737,28	21 535 167,33	274 569,95		
21680	Mobilier de bureau	20 167 556,23	7 852 908,75	1 908 650,13	9 880 950,85	10 286 605,38	20 167 556,23	9 880 950,85	10 286 605,38		
21730	Autres agencements	29 662 945,34	18 672 294,22	2 804 642,03	20 676 638,24	8 985 307,11	29 662 945,34	20 676 638,24	8 985 307,11		
21770	Installation de réseau de climatisation	4 402 400,52	3 577 758,95	214 596,57	3 762 355,91	640 044,61	4 402 400,52	3 762 355,91	640 044,61		
21790	Autres installations	1 294 457,95	885 829,87	51 966,00	977 815,87	316 642,08	1 294 457,95	977 815,87	316 642,08		
21810	MATERIELS MANUELS	6 251 968,32	3 879 763,47	481 506,90	4 281 290,37	1 970 677,95	6 251 968,32	4 281 290,37	1 970 677,95		
21820	Autres matériel médical	1 283 438,82	647 851,47	127 432,78	774 484,25	508 954,57	1 283 438,82	774 484,25	508 954,57		
21830	Matériel et équipements ménagers	552 401,29	447 965,63	39 298,38	467 875,01	85 526,28	552 401,29	467 875,01	85 526,28		
21880	Matériel de pédagogie (formation)	403 327,92	403 327,92	-	403 327,92	-	403 327,92	403 327,92	-		
21890	Autres emballages récupérables	13 947 229,84	6 296 760,11	1 078 994,74	7 545 754,96	6 401 474,88	13 947 229,84	7 545 754,96	6 401 474,88		
	TOTAL DES IMMOBILISATIONS CORPORELLES	7 141 759 657,13	1 293 011 467,93	12 029 532,50	1 304 040 990,83	5 837 718 666,30	7 141 296 433,54	1 303 577 987,24	5 837 718 666,30	463 063,59	463 063,59



Appendix.3: Stock status (EMO inventories)

N COMPTE	DESIGNATION	SOLDE COMPTABLE	INVENTAIRE PHYSIQUE	ENCOURS	Ecart positif	Ecart négatif
301500	PECES DE RECHANGE EMO	22 267 343,36	22 267 040,62		-	302,74
310110	FERS ET ACIERS	122 664 378,09	122 793 213,06		228 834,97	-
310120	PECES D'ACHAT BRUTE	41 943 180,40	41 943 180,40		-	-
310160	PECES SOUS TRAITÉES (*1)	331 687 157,24	331 801 951,66	16 312 814,78	114 794,64	-
310170	MATIERES AUXILIAIRES	2 724 803,64	2 889 170,64		165 087,20	-
310190	STK CONTROLE RECEPTION	52 285 780,51	52 285 786,51		-	-
310200	PECES D'ACHAT FINES (*1)	304 585 433,78	304 594 957,06	13 885 705,94	-	1 376,72
321110	PR. MAINTENANCE EQUIPEMENTS	15 203 258,59	15 203 258,59		-	-
321310	TENUES DE TRAVAIL	2 834 847,14	2 834 847,14		-	-
321600	PR. MATÉRIEL DE TRANSPORT	1 914 014,40	1 910 640,35		4 025,95	-
321740	CARBURANT	363 896,69	363 896,69		-	-
321930	PRODUITS D'ENTRETIEN	909 311,00	909 311,00		-	-
321960	PETIT OUTILLAGE	14 428 908,64	14 428 908,64		-	-
322100	FOURNITURES DE BUREAU+ PR	1 634 504,73	1 634 504,73		-	-
322120	MATERIELS INFORMATIQUE	602 248,06	602 248,06		-	-
322190	STK IMPRIMERIE	186 356,90	186 356,90		-	-
355000	PRODUITS FINIS MOTEURS (*2)	201 298 502,21	201 298 502,21		-	-
370200	STK EXTERIEUR PECES ACHATS	6 765 833,83	6 765 833,83		-	-
370800	STK EXTERIEUR ETIAG	25 493 916,80	25 493 916,80		-	-
TOTAL GENERAL		1 229 703 585,30	1 230 214 648,60	30 198 519,82	512 742,76	- 1 679,46



Appendix. 4: Entry Voucher

EPE SPA EMO TIRAGE DU 28/10/2020
PAGE 1

FICHE D'IMPUTATION N°016/12

Journal : ACLOC JOURNAL ACHATS LOCAUX Folio : 0002

Ligne	Date	Libelle	Compte	Tiers	Section	Debit	Credit
1	15/12/2019	FAC N°2003070 DU 30/09/19	281100			6 146 782,50	
2	15/12/2019	FAC N°2003070 DU 30/09/19	445530			1 167 888,68	
3	15/12/2019	FAC N°2003070 DU 30/09/19	401130	F07532			7 314 671,18
Totaux						7 314 671,18	7 314 671,18

Etabli (e) Par : H100 Verifie (e) Par :

EPE-SPA-EMO
ENTREPRISE MOTEURS Date : 14/10/2019
Page : 1 / 1

BON D'ENTREE

N° Reception : PA 222/19 Date Reception : 14/10/2019

N° Avis Receipt : AV307/19

N° OA : N° 142

N° Fournit : 028 529 09

Nom : SARL DJERHELLOU SOONS MOTORS

N° Article : 423 1789 KY Désignation : POMPE A INJECTION

Qté Acceptée : 150 Empléet : RB 1

Magasin : 19 Resp : P223