

Preliminary and Final Materiality Adjustment Log

A. Preliminary Materiality Adjustment Log

Date	Ref No.	Description of Adjustment	Account(s) Affected	Proposed Adjustment (Amount)	Rationale	Status
2024-04-10	PMA-001	Correction of revenue recognition timing	Revenue	USD 12,000	Misapplied cutoff for Q1	Pending Review
2024-04-15	PMA-002	Inventory valuation adjustment	Inventory	USD 7,500	Updated physical count	Under Discussion

B. Final Materiality Adjustment Log

Date	Ref No.	Description of Adjustment	Account(s) Affected	Final Adjustment (Amount)	Rationale	Approved By
2024-05-05	FMA-001	Depreciation adjustment	Fixed Assets	USD 4,800	Revised useful life estimates	J. Smith
2024-05-10	FMA-002	Accrued expenses correction	Accrued Liabilities	USD 6,200	Late supplier invoice	L. Nguyen

Important Notes:

- Adjustments above the established materiality threshold must be evaluated and documented in detail.
- All preliminary adjustments should be reviewed and approved before finalization.
- Final adjustment logs should include authorization by a responsible reviewer.
- Supporting evidence should be retained for each adjustment, including rationale and calculations.
- The log helps ensure completeness, transparency, and audit trail for all significant accounting adjustments.