

Summary of Adjustments

AuditDesktop supports a **Summary of adjustments** report that shows all [adjustments](#) entered by the auditor. To access it, open the **Reports** tab and click **Summary of adjustments**.

You can use the drop-down menus to narrow your search:

- **Type** – select the type of adjustment: **All, Misstatement, Reclassification, Elimination**
- **State** – select the state: **All, Not posted, Posted**

The buttons give access to the actions:

- **Print** – open the window for [printing of templates](#)
- **Refresh** – refresh the data

Adjustments


The table provides the following information:

- **Posted** – the [adjustment](#) is marked as posted
- **Extr.** – the values of the record are extrapolated
- **Type** – adjustment type (Misstatement, Reclassification, Elimination)
- **Working paper** – the working paper that the adjustment is entered in
- **Trial balance** – the trial balance type that the adjustment is entered in
- **Financial result** – the financial result values (if available)
- **Tax result** – the tax result values (if available)

The background colour of the rows varies, depending on the type of adjustment and whether it is posted or not:

- – the adjustment is type Misstatement and is posted
- – the adjustment is type Misstatement; it is not posted and exceeds the threshold of the determined performance materiality
- – the adjustment is type Reclassification and is posted
- – the adjustment is type Elimination and is posted

Note

All notes that were added to the selected adjustment. If you want to hide the field, press the  button.

Entries

The field shows information about the journal entry of the adjustment.

Performance materiality

The field shows the determined [performance materiality](#) threshold.

Non-material misstatements

The field shows the value of misstatements that are immaterial to the final audit statement.

Statement of financial position

Adjustments that were entered in [Statement of financial position items](#).

Income statement

Adjustments that were entered in [Income statement items](#).

Differences in disclosure

Differences in disclosure entered in the form of plain text.

More information

Report template fields

In addition to [common data templates](#), specific fields are also used in template description.

Statement of financial position items

Name: fbdsErrorsAI

Name	Label
ABS_FIN_RESULT	ABS Financial result
ABS_TAX_RESULT	ABS Tax effect
ABS_VALUE	ABS Value
ACCOUNTITEM_NAME	Item Name
ACCOUNTITEM_SHIF	Item Code
ERROR_FIN_RESULT	Financial result adjustment
ERROR_FIXED	Adjusted
ERROR_FIXED_BY	Adjusted By ID
ERROR_FIXED_DATE	Adjusted Date
ERROR_NOTE	Note
ERROR_TAX_RESULT	Tax effect
ERROR_VALUE	Value
EXTRAPOLATED_VALUE	Extrapolated
ITEM_NAME	Document
ITEM_TYPE	Type

Informational

Name: fbdsErrorsInfo

Name	Label
DDATA_INFOERROR	Informational error
DDATA_INFOERROR_FIXED	Adjusted
ITEM_NAME	Item
ITEM_SHIF	Item code
ITEM_TYPE	Type

Income statement items

Name: fbdsErrorsIS

Name	Label
ABS_FIN_RESULT	ABS Financial result
ABS_TAX_RESULT	ABS Tax effect
ABS_VALUE	ABS Value
ACCOUNTISITEM_NAME	Item Name
ACCOUNTISITEM_SHIF	Item Code
ERROR_FIN_RESULT	Financial result adjustment
ERROR_FIXED	Adjusted
ERROR_FIXED_BY	Adjusted By ID
ERROR_FIXED_DATE	Adjusted Date
ERROR_NOTE	Note
ERROR_TAX_RESULT	Tax effect
ERROR_VALUE	Value
EXTRAPOLATED_VALUE	Extrapolated
ITEM_NAME	Document
ITEM_TYPE	Type

Accounts

Name: fbdsErrorsTB

Name	Label
ABS_FIN_RESULT	ABS Financial result
ABS_KSDT	ABS CB Dr
ABS_KSKT	ABS CB Cr
ABS_NSDT	ABS OB Dr
ABS_NSKT	ABS OB Cr
ABS_OBDT	ABS TO Dr
ABS_OBKT	ABS TO Cr
ABS_TAX_RESULT	ABS Tax effect
ACCOUNT_NAME	Account Name

ACCOUNT_SHIF	Account Code
ACCOUNTISITEM_NAME	Income Statement Item
ACCOUNTISITEM_SHIF	Income Statement Item #
ACCOUNTITEM_NAME	Statement of Financial Position Item
ACCOUNTITEM_SHIF	Statement of Financial Position Item #
EXTRAPOLATED_VALUE	Extrapolated value
ITEM_NAME	Document
ITEM_TYPE	Type
MISTAKE_FIN_RESULT	Financial result adjustment
MISTAKE_FIXED	Adjusted
MISTAKE_FIXED_BY	Adjusted By ID
MISTAKE_FIXED_DATE	Adjusted Date
MISTAKE_KS_DT	Closing balance Debit
MISTAKE_KS_KT	Closing balance Credit
MISTAKE_NOTE	Note
MISTAKE_NS_DT	Opening balance Debit
MISTAKE_NS_KT	Opening balance Credit
MISTAKE_OB_DT	Turnover Debit
MISTAKE_OB_KT	Turnover Credit
MISTAKE_TAX_RESULT	Tax effect