



## COVID-19に伴う実地棚卸への影響

新型コロナウイルス感染症拡大防止対策の一環として、3月26日(木)よりタイ国内において非常事態宣言が発効されました。それに伴い、2020年3月期末決算のタイ国内企業の期末実地棚卸に影響を及ぼす可能性があります。期末実地棚卸の当初の計画に基づいた実施が困難な場合、以下を想定し、必要に応じてご担当の監査法人と協議する必要があります。

- 棚卸資産が財務諸表において重要である場合には、実地棚卸の実施及び監査人の立会を慎重に判断する必要があります。
- 実地棚卸が期末日以外の日、例えば、期末日前後に実施される場合も想定される。その場合には、実地棚卸日と期末日における棚卸資産の増減が記録されている資料等(販売記録証憑、在庫移動記録証憑など)を監査人に提供しなければならない可能性がある。
- 外部倉庫など第三者が保管・管理している自社の棚卸資産については、当該第三者に対して確認状を送付することやその他手続を監査人が要求する可能性がある。
- 自社が保管している棚卸資産に対して実地棚卸ができない場合、実地棚卸を実施するが監査人の立会を拒否する場合、また上述のような代替手段を取ることが困難な場合には、監査意見の種別に影響を及ぼす可能性がある。

上記事項に関わらず、会社特有の事象や状況により監査意見の種別に依然として影響を及ぼす可能性が残る場合もあります。早期にご担当の監査法人と協議することが望まれます。

### Impact of COVID-19 on Physical Inventory Stock Count

An emergency decree has been declared in Thailand from Thursday, March 26, 2020 as measures to prevent the spread of new coronavirus infections. As a result, it may affect the year-end physical inventory stock taking for Thai companies at the end of March 2020.

If it is difficult to implement the year-end physical inventory stock taking based on

the original plan, it is necessary to discuss with your auditor, assuming the followings:

- In case that inventory is material in financial statements, it is necessary to judge whether companies perform physical stock taking with auditors carefully.
- In case that physical inventory stock taking is not performed at the end of the year, for example, before or after year-end date. In that case, the auditor may request some evidences for reconciliation such as sales record documents and inventory movement evidence etc.
- In case some inventories are stored and managed by third parties, such as external warehouses, auditors may request to send a confirmation letter to the third parties and other procedures.
- If companies are unable to perform physical inventory stock taking, or refuse to attend auditors, or if it is difficult to take alternative procedures as described above, it may affect the type of audit opinion.

Even if all of the above matters are considered, there is still a possibility that the type of audit opinion may be affected due to companies' specific situation or circumstances. It is necessary to consult with your auditor at an early stage.



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