Before a commercial audit

Data preparation checklist

Start with one question: which commercial decision can you not support with numbers today?

For the first conversation

01 Briefly describe your business, customers and sales model.

02 Name the main question or situation you want to resolve.

03 Explain which data is available and who can help collect it.

Choose one consistent period

The last 12 completed months are a useful starting point. Use the same period, currency and amounts excluding VAT across all reports. The exact period and data breakdowns are agreed individually.

Sales

- [ ] **Sales extract**
  By month, customer and product: quantity, revenue excluding VAT, discounts and returns.
- [ ] **Actual selling prices**
  Current price lists and the prices actually applied to customers.
- [ ] **Assortment structure**
  Product or service groups, active products and key customer segments.

Unit costs and purchasing

- [ ] **Comparable unit costs**
  Purchase or manufacturing costs, allocated inbound freight and an explanation of other direct costs.
- [ ] **Supplier terms**
  Purchase prices, volume discounts, rebates, minimum quantities and payment terms.
- [ ] **Cost changes**
  Price changes and the dates on which they took effect.

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Customers and terms

- [ ] **Commercial agreements**
  Customer discounts, rebates, payment, delivery and return terms.
- [ ] **Receivables**
  Ageing, overdue balances and customer credit limits where applicable.
- [ ] **Additional selling costs**
  Commissions, outbound delivery, service costs and other sales-dependent expenses.

Sales process

- [ ] **Quote-to-order workflow**
  How quotes are prepared, discounts approved and orders handed over.
- [ ] **Ten deals in total**
  An agreed selection of won and lost deals, including the quote, final price and decision context.
- [ ] **Responsibilities and metrics**
  Who makes pricing and discount decisions and which metrics the team uses.

Mark any missing data. An unknown unit cost is not a zero unit cost.

This checklist supports preparation. Audit scope and expected deliverables are discussed separately. Priorities reflect profit impact, urgency and implementation effort.

Want to check this against your own numbers?

Let’s discuss your pricing, unit costs or commercial audit needs. The first conversation is free, with no obligation.

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