

Check List for monthly Bookkeeping or review

*Please attached email by PDF, when you send FS to Japanese or clients. (some points also attach evidence *Ex, Invoice)

Company Name **FKNE Co.,Ltd. (Accounting period 1 Oct 2022 - 30 Sep 2023)**

Assign date					
Name	Bam	TOEI	AMY	Eiw	
Month	PIC1	Cross check	Senior	leader (responsibility)	Leader check date
Apr-23	✓	✓	✓	✓	18-May-23
May-23					
Jun-23					

1. Gross profit analysis. Please see the details as follows;

*if gross profit ratio is abnormal, please recheck sales, purchase, end of inventory and so on.

Feb-23			
	Branch1	Branch2	ALL
TOTAL SALES	54,896.74		54,896.74
TOTAL COST OF GOOD SOLD	34,121.38		34,121.38
GROSS PROFIT	20,775.36	-	20,775.36
GROSS PROFIT RATIO	37.8%	0.0%	37.8%

Mar-23			
	Branch1	Branch2	ALL
TOTAL SALES	155,646.72		155,646.72
TOTAL COST OF GOOD SOLD	146,012.09		146,012.09
GROSS PROFIT	9,634.63	-	9,634.63
GROSS PROFIT RATIO	6.2%	0.0%	6.2%

Apr-23			
	Branch1	Branch2	ALL
TOTAL SALES	14,894.39		14,894.39
TOTAL COST OF GOOD SOLD	12,718.97		12,718.97
GROSS PROFIT	2,175.42	-	2,175.42
GROSS PROFIT RATIO	14.6%	0.0%	14.6%

2. Fixed Expense analysis is as follows;

*if expense which happen every month similar amount is abnormal or did not record, pelase carefully to check. (such as rental fee, accounting fee, Depreciation and so on)
(Please select expense by Senior staff)

	Month	Branch 1			Branch 2		
		Feb-23	Mar-23	Apr-23	Feb-23	Mar-23	Apr-23
5200-13	Salaries - sale	42,360.00	42,360.00	42,360.00			
5310-01	Salaries	50,000.00	50,000.00	50,000.00			
5320-05	Rental Office	2,745.00	2,745.00	2,745.00			
5320-09	Office Service Expenses	4,588.00	4,588.00	4,588.00			
5320-16	Accounting Fee	20,800.00	20,800.00	20,800.00			
5340-04	Depreciation - Furniture & Fixtures	173.36	191.94	185.76			
5360-05	Audit Fee	4,833.33	4,833.33	4,833.33			
	Remark (Explanation)						

3. Special Expense analysis is as follows;

*If abnormal expense happened, please discribe below

Acc code	Acc name	Branch Name	THB	Reason, Reference

*Attached Evidence in email, (if have)

4. We have already checked the bank statement with GL.

*bank statement and GL amount have to be same

Acc code	Accounting name	GL	Statement	Dif
1112-01	KBANK-C/A#081-1-91758-3	69,486.56	69,486.56	-
1113-02	KBANK-S/V#081-1-90057-5	212,223.79	212,223.79	-
				-
				-
				-
				-

* If GL and bank statement is not same, please let me know reason below

5. We have already checked the client income report with GL.

*bank statement and GL amount have to be same

Acc code	Accounting name	GL	Client report	Dif
4100-01	Sales Goods - Domestic	14,894.39	14,894.39	
				-
				-
				-
				-