

PERIOD:

February 2023

MONTHLY ACCOUNTING CHECKLIST

CLIENT NAME: PT Asahi Trading Indonesia

PIC 1 (Inputter):	MUR	Target Date:	15/3/2023
PIC 2 (Peer Review):	MUR	Review Date:	10/3/2023
PIC 3 (Senior Checker):	MUR	Send Date:	

Review of Balance Sheet Account

Point 1. Balance of Account is same with Comparative Data

Point 2. There are no long outstanding transactions that should no longer be recorded on the balance sheet

Account Name	Comparative Data	Point 1 (Yes/No)	Point 2 (Yes/No)	Notes (If No)
Cash & Bank	Cash Book & Bank Statement	✓	X	MUR USD Base on recap excel only
Trade Receivable	Outstanding Invoices (AR Aging Table)	✓	X	DIFF From loan agreement & AR Discount material
Other Receivable	Detail List	✓	X	Detail From previous year
Inventory	Stock Opname Data	✓	✓	
Prepaid Tax	Detail List	✓	✓	
Prepaid Expense	Prepayment Schedule (Table)	✓	✓	
Advances	Detail List	N/A	N/A	
Other Current Assets	Detail List	N/A	N/A	
Fixed Assets	FA Table	✓	✓	
Trade Payable	Outstanding Payables (AP Aging Table)	✓	X	other payable Detail from previous year
Accrued Expense	Detail List	N/A	N/A	
Tax Payable	Monthly SPT (WHT & VAT)	✓	✓	
Loan	Detail List & Loan Agreement	✓	✓	
Other Current Liabilities	Detail List	N/A	N/A	
Equity	Notary Deed	✓	✓	

Review of Profit Loss Account

	Yes/No	Notes (If No)
Total sales equal to sales data from clients	✓	
COGS is calculated properly	✓	
There is no unexplainable fluctuation (significant increase/decrease) compared monthly in PL	✓	
There is no monthly expenses that are missing (exp. Depreciation, Salary, Rent, etc)	✓	
There is no out of ordinary costs (Expenses that occur only this month, etc)	✓	
GL of every PL account have been check to make sure there is no input errors (ex. Rent recorded in Salary account)	✓	
Delivery and Documentation		Notes (If No)
Email Financial Statement only to PICs who have the right to access salary data		
All related data are well documented on the server		

MUR	
MUR	

PERIOD: February 2023

MONTHLY TAX CHECKLIST			
CLIENT NAME: PT Asahi Trading Indonesia			
PIC 1 (Inputter):	iwat	Target Date:	15/3/2023
PIC 2 (Peer Review):	mika	Review Date:	10/3/2023
PIC 3 (Senior Checker):	mar	Send Date:	
Equalization of numbers in tax reports and financial statements			
VAT		Amount	
Sales in Financial Statement (YTD)		248.061.673	
Sales in VAT Report (YTD)		248.061.673	
Difference		0	
Notes (if There is Difference)			
Income Tax Art 21		Amount	
Expenses in Financial Statement (Salary, Individual Professional Fee, etc) (YTD)		21.130.838	
Bruto in Income Tax Art 21 Report (YTD)		20.131.513	
Difference		999.325	
Notes (if There is Difference)		Diff From BPJS Allowance	
Income Tax Art 23, 26, & 4(2)		Amount	
Expenses in Financial Statement (Service, Rent, Interest, Royalty, etc) (YTD)		0	
Bruto in Unification Income Tax Report (YTD)		12.000.000	
Difference		12000.000	
Notes (if There is Difference)		Already input in Dec 2022 expense profession fee	
Working Paper & Reporting Review		Yes/No	Notes (if No)
For WHT Art 21, all employee data (NPWP, PTKP status, etc) are updated with actual conditions		✓	
For WHT Art 21, salary data in the working paper is the same as the salary data sent by the client		✓	
For WHT Art 21, BPJS Data in the working paper is the same as the BPJS Payment Data		✓	
Withholding tax is calculated at the correct tax rate		✓	
There are no errors in all the formulas in the working paper		✓	
Make Sure monthly income tax (ex. PPh 25, PP23, PPh 15) is calculated properly. PPh 25 should be same with latest SPT. PP23 should be 0,5% from sales and still eligible to use PP23 rate.		Y/A	
Billing Code is correct (correct period, amount, etc)		✓	
All data reported is same with the working paper			
For VAT report, compensation from previous period should be the same as SPT of last period			
If use tax treaty rate, make sure DGT form is available and still valid			
Delivery and Documentation		Yes/No	Notes (if No)
All SPT & Tax Slip has been sent to clients			
All related data are well documented on the server			
