

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 Yoshu CS metal works Co.,Ltd.

Assign date					
Name	Ammy	Jim	Ploy	Eiw	
Month	PIC1	Cross check	Senior	leader (responsibility)	Leader check date
ก.ค.-22	✓	✓	✓	✓	10-Nov-22
พ.ย.-22					
ธ.ค.-22					

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.

ก.ค.-22			
	Branch1	Branch2	ALL
TOTAL SALES	-	-	591,850.00
TOTAL COST OF GOOD SOLD	-	-	(339,371.06)
GROSS PROFIT	-	-	252,478.94
GROSS PROFIT RATIO	0.0%	0.0%	42.7%

พ.ย.-22			
	Branch1	Branch2	ALL
TOTAL SALES	-	-	627,022.95
TOTAL COST OF GOOD SOLD	-	-	(466,424.78)
GROSS PROFIT	-	-	160,598.17
GROSS PROFIT RATIO	0.0%	0.0%	25.6%

ธ.ค.-22			
	Branch1	Branch2	ALL
TOTAL SALES	-	-	915,770.00
TOTAL COST OF GOOD SOLD	-	-	(1,122,143.51)
GROSS PROFIT	-	-	(206,373.51)
GROSS PROFIT RATIO	0.0%	0.0%	-22.5%

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	ก.ค.-22	พ.ย.-22	ธ.ค.-22	ก.ค.-22	พ.ย.-22	ธ.ค.-22
Rental -Factory	60,000.00	60,000.00	60,000.00			
Electricity -Factory	4,225.81	5,984.24	6,123.72			
Car Rental	20,330.00	19,849.07	20,810.93			
Xerox Expenses	3,468.66	4,321.20	938.60			
Accounting Fee	17,000.00	17,000.00	17,000.00			
Telephone-Internet Expenses	3,446.00	7,898.00	2,146.60			
Depreciation - Leasehold Improvement	2,617.87	2,533.43	2,617.87			
Depreciation - Equipment	3,993.35	3,908.75	4,016.32			
Depreciation - Furniture & Fixtures	231.82	224.40	231.82			
Depreciation - Tooling	11,619.54	11,266.31	11,619.54			
Depreciation - Vehicle	15,668.56	15,163.13	15,668.56			
Depreciation - Software	1,861.71	1,801.64	1,861.71			
Depreciation - Machine	7,236.64	5,260.27	5,435.62			
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	Current Account BAY#001-0-18311-0	2,000.00	2,000.00	-
1113-02	Savings Account BAY#001-9-59621-4	4,253,298.65	4,253,298.65	-
				-
				-
				-

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

5. We have already checked Sales and Purchase amount with client report.

Sales	TCF GL	Client report	Diff
Sales	204,980.00	204,980.00	-
Service	710,790.00	710,790.00	-
Total	915,770.00	915,770.00	-

Client Sale report	2,179,520.00
Deduct deposit	1,563,750.00
reverse advance receive	300,000.00
	<u>915,770.00</u>
diff	-

Purchases Code	Account name	TCF GL	Client report	Diff
5130-01	Purchases- Finished Goods	43,750.00	43,750.00	-
5130-02	Purchase-Raw Materials	378,160.00	378,160.00	-
5130-03	Purchases-Supplies Used	31,622.50	31,622.50	-
5130-11	Factory-Supplies	15,826.25	15,826.25	-
Total		469,358.75	469,358.75	-