
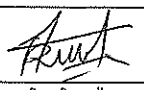


Januari

MONTHLY ACCOUNTING CHECKLIST				
CLIENT NAME: PT MEGA SENTOSA MANDIRI				
PIC 1 (Inputter):	LAILI ROHYATUN HANIYAH	Target Date:	15-Feb-23	
PIC 2 (Peer Review):	AFIFAH LUTHFIYANTI	Review Date:	15-Feb-23	
PIC 3 (Senior Checker):	REZA RAMADHAN	Send Date:	15-Feb-23	
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	No	No	Petty Cash data still pending
Trade Receivable	Outstanding Invoices (AR Aging Table)	Yes	Yes	
Other Receivable	Detail List	No	No	No Detail at all
Inventory	Stock Opname Data	No	No	There is no comparative data. Outstanding balance is on progress, waiting data from client.
Prepaid Tax	Detail List	No	No	Need to Recap
Advance Payment	Detail List	Yes	No	Old data still outstanding (2021)
Unclassified Transaction	Detail List	No	No	Waiting Data from client side.
Fixed Assets	FA Table	Yes	Yes	
Trade Payable	Outstanding Payables (AP Aging Table)	Yes	No	
Other Payable (Affiliate)	Detail List	Yes	Yes	
Tax Payable	Monthly SPT (WHT & VAT)	No	Yes	Wrong Account Input for Tax 25 Installment
Loan	Detail List & Loan Agreement	No	No	No Detail. But Payment every month
Equity	Notary Deed	Yes	Yes	
Review of Profit Loss Account			Yes/No	Notes (if No)
Total sales equal to sales data from clients			Yes	
COGS is calculated properly			No	Pending data from client
There is no unexplainable fluctuation (significant increase/decrease) compared monthly in PL			Yes	
There is no monthly expenses that are missing (exp. Depreciation, Salary, Rent, etc)			No	No Salary Payment
There is no out of ordinary costs (Expenses that occur only this month, etc)			Yes	
GL of every PL account have been check to make sure there is no input errors (ex. Rent recorded in Salary account)			Yes	
Delivery and Documentation			Yes/No	Notes (if No)
Email Financial Statement only to PICs who have the right to access salary data			Yes	
All related data are well documented on the server			Yes	

	
Reza Ramadhan	Reza Ramadhan