


PERIOD: January 2023

MONTHLY ACCOUNTING CHECKLIST				
CLIENT NAME: DAI-ICHI HIGH FREQUENCY CO LTD				
PIC 1 (Inputter):	Mika	Target Date:	2/2/2023	
PIC 2 (Peer Review):	Mdr	Review Date:		
PIC 3 (Senior Checker):	Mae	Send Date:	2/2/2023	
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	✓	✓	
Prepaid Expense	Prepayment Schedule (Table)	✓	✓	
Advances	Detail List	✓	✓	
Fixed Assets	FA Table	✓	✓	
Other Payable	Detail List	✓	✓	
Tax Payable	Monthly SPT (WHT & VAT)	✓	✓	
Equity	Notary Deed	N/A	N/A	
Review of Profit Loss Account			Yes/No	Notes (If No)
Total sales equal to sales data from clients			N/A	
COGS is calculated properly			N/A	
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			Yes/No	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			✓	

M.	
Mae	

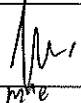
PERIOD: January 2023

MONTHLY TAX CHECKLIST			
CLIENT NAME: DAI-ICHI HIGH FREQUENCY CO LTD			
PIC 1 (Inputter):	Mika	Target Date:	
PIC 2 (Peer Review):	Indar	Review Date:	20/2/2023
PIC 3 (Senior Checker):	Mae	Send Date:	
Equalization of numbers in tax reports and financial statements			
VAT		Amount	
Sales in Financial Statement (YTD)		N/A	
Sales in VAT Report (YTD)		N/A	
Difference			
Notes (if There is Difference)		N/A	
Income Tax Art 21		Amount	
Expenses in Financial Statement (Salary, Individual Professional Fee, etc) (YTD)		32.935.071	
Bruto in Income Tax Art 21 Report (YTD)		31.171.936	
Difference		1.763.135	
Notes (if There is Difference)		Diff. BPJS Allowance	
Income Tax Art 23, 26, & 4(2)		Amount	
Expenses in Financial Statement (Service, Rent, Interest, Royalty, etc) (YTD)		15.402.491	
Bruto in Unification Income Tax Report (YTD)		30.263.707	
Difference		23.861.216	
Notes (if There is Difference)		TC & Permata already input in December period	
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.		N/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		N/A	
If use tax treaty rate, make sure DGT form is available and still valid		N/A	
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		✓	

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PERIOD: January 2023

MONTHLY PAYROLL CHECKLIST			
CLIENT NAME: DAI-ICHI HIGH FREQUENCY CO LTD			
PIC 1 (Inputter):	Mika	Target Date:	
PIC 2 (Peer Review):	Thor	Review Date:	20/2/2023
PIC 3 (Senior Checker):	Mae	Send Date:	
Data Verification		Yes/No	Notes (if No)
All employee data (NPWP, work start date, resign date, PTKP status, etc) are updated with actual conditions		✓	
Salary data in the working paper is the same as the salary data sent by the client		✓	
BPJS Data in the working paper is the same as the BPJS Payment Data		✓	
The Income Tax Art 21 in the working paper is the same as the Income Tax Art 21 in Monthly Tax working paper		✓	
Employee attendance data in the working paper is the same as the employee timesheet		✓	
Calculation Review		Yes/No	Notes (if No)
All client-specific regulations regarding payroll (deduction, non fixed allowance, etc) have been accommodated in the working paper		✓	
There are no errors in all the formulas in the working paper		✓	
All the information and data in the payslips that are made are the same as the data on the working papers		✓	
Delivery and Documentation		Yes/No	Notes (if No)
Email salary calculation only to PICs who have the right to access salary data		✓	
All payroll related data are well documented on the server		✓	

	
Mae	