

Period: Januari

MONTHLY ACCOUNTING CHECKLIST				
CLIENT NAME: PT IHARA TEKNIK INDONESIA				
PIC 1 (Inputter):	AFIFAH LUTHFIYANTI	Target Date:	24-Feb-23	
PIC 2 (Peer Review):	LAILI ROHYATUN HANIYAH	Review Date:	23-Feb-23	
PIC 3 (Senior Checker):	REZA RAMADHAN	Send Date:	23-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	Yes	Yes	
Trade Receivable	Outstanding Invoices (AR Aging Table)	Yes	Yes	
Project Operation Expense	Detail List	Yes	NO	Need to Adjust & Confirm
Project Fund	Detail List	NO	NO	NEED TO RECAP !!!
Other (Other Receivable)	Detail List	No	No	Outstanding Data from 2021
Employee Receivable	Detail List	Yes	Yes	
Prepaid Expense	Prepayment Schedule (Table)	Yes	Yes	
Fixed Assets	FA Table	Yes	Yes	
Refundable Deposit	Detail List	No	No	Outstanding Data from 2021
Trade Payable	Outstanding Payables (AP Aging Table)	Yes	No	Not Yet Offside (Waiting for Client Proof)
AP Affiliate	Detail List (Sakamoto san Salary)	Yes	Yes	Need to Recap the Salary Slip
Accrued Expense	Detail List	No	No	Outstanding Data from 2021
Tax Payable	Monthly SPT (WHT & VAT)	Yes	Yes	
Salary Payable	Detail List	Yes	Yes	
Loan	Detail List & Loan Agreement	Yes	Yes	
Equity	Notary Deed	Yes	Yes	
Review of Profit Loss Account			Yes/No	Notes (If No)
Total sales equal to sales data from clients			Yes	But There is Adjustment for Fosbel
COGS is calculated properly			Yes	
There is no unexplainable fluctuation (significant increase/decrease) compared monthly in PL			NO	Adjustment on Internet
There is no monthly expenses that are missing (exp. Depreciation, Salary, Rent, etc)			Yes	
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	
		In Min	Reza Ramadhan	

Recap CIT and Revenue. !!!