### 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** MST Corporation Thai LTD. (Accounting period 1 JAN 2022 - 31 DEC 2022)

Assign date					
Name	Bam	Ammy	Toei	Eiw	
Month	PIC1	Cross check	Senior	leader (responsibility)	Leader check date
Jan-23	✓	<b>√</b>	<b>√</b>	<b>√</b>	
Feb-23	✓	✓	<b>✓</b>	✓	24-Mar-23
Mar-23	✓	✓	<b>✓</b>	✓	29-Mar-23

## 1. Gross profit analysis. Please see the details as follows;

Jan-22					
Branch1 Branch2 ALL					
TOTAL SALES	2,550,750.00		2,550,750.00		
TOTAL COST OF GOOD SOLD	2,579,470.83		2,579,470.83		
GROSS PROFIT	(28,720.83)	-	(28,720.83)		
GROSS PROFIT RATIO	-1.1%	0.0%	-1.1%		

Feb-23						
	Branch1	Branch2	ALL			
TOTAL SALES	4,259,960.00		4,259,960.00			
TOTAL COST OF GOOD SOLD	2,719,348.50		2,719,348.50			
GROSS PROFIT	1,540,611.50		1,540,611.50			
GROSS PROFIT RATIO	36.2%	0.0%	36.2%			

Mar-23						
	Branch1	Branch2	ALL			
TOTAL SALES	3,460,135.00		3,460,135.00			
TOTAL COST OF GOOD SOLD	3,040,917.42		3,040,917.42			
GROSS PROFIT	419,217.58	-	419,217.58			
GROSS PROFIT RATIO	12.1%	0.0%	12.1%			

# 2. Fixed Expense analysis is as follows;

mal or did not record, pelase carefully to check. (such as rental fee, accounting fee, Depreciation and so on) \*if expense which happen every month (Please select expense by Senior staff)

		Branch 1			Branch 2		
	Month	Jan-23	Feb-23	Mar-23	Jan-23	Feb-23	Mar-23
5200-12	Rental factory expense	120,000.00	120,000.00	120,000.00			
5200-13	Utilities factory expense	160,141.50	189,336.77	183,910.51			
5310-01	Salaries	341,800.00	235,400.00	278,100.00			
	Allowance Expense	70,100.00	57,000.00	7,200.00			
5310-09	Contribution to Social Security Fund	8,225.00	3,750.00	3,000.00			
	Cleaning Expenses	2,500.00	2,500.00	2,500.00			
	Common expenses	1,333.00	1,333.00	1,333.00			
	Rental - Printer	2,000.00	2,000.00	2,000.00			
	Service - printer	1,800.00	5,327.84	2,819.15			
	Telephone Expenses	2,105.16	1,407.00	5,520.50			
	Internet Expenses	5,958.00	5,954.00	5,952.00			
	Website service expense	440.79	417.59	501.10			
	Audit Fee		9,666.66	4,833.33			
	Accounting Fee	8,000.00	8,000.00	8,000.00			
5360-13	Service Fee	15,000.00	15,000.00	15,000.00			

3. Special Expense analysis is as follows; \*If abnormal expense happened, please discribe below

<u></u>				
Acc code	Acc name	Branch Name	THB	Reason, Reference

<sup>\*</sup>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	Acc code Accounting name		Statement	Dif
1112-01	BBL-C/A 101-3-46645-1	461,945.79	461,945.79	-
1112-02	Sumitomo Mitsui C/A 101-0-07080-0	1,732,483.73	1,732,483.73	-
1113-01	BBL-S/A 101-8-92385-2	1,310,178.66	1,310,178.66	-
1113-02	Sumitomo Mitsui S/A 201-0-07080-1	16,644,833.08	16,644,833.08	-
				-

 $<sup>\</sup>boldsymbol{*}$  If GL and bank statement is not same, please let me know reason below

### 5. We have already checked the client income report with GL.

\*bank statement and GL amount have to be same

Acc code	Accounting name	GL	Client report	Dif