

PERIOD: February 2023

MONTHLY ACCOUNTING CHECKLIST				
CLIENT NAME: LNG JAPAN REF OFFICE, BHLN				
PIC 1 (Inputter):	Mika	Target Date:		
PIC 2 (Peer Review):	Ihar	Review Date:		
PIC 3 (Senior Checker):	Mae	Send Date:		
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	✓	✓	
Other Receivable	Detail List	x	x	Based on client request
Prepaid Expense	Prepayment Schedule (Table)	x	x	Based on client request
Other Current Assets	Detail List	x	x	Based on client request
Fixed Assets	FA Table	x	x	Based on client request
Accrued Expense	Detail List	x	x	Based on client request
Tax Payable	Monthly SPT (WHT & VAT)	x	x	Based on client request
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	