

PERIOD: February-2023

MONTHLY ACCOUNTING CHECKLIST				
CLIENT NAME: PT ASAHI INDONESIA				
PIC 1 (Inputter):	Ihar	Target Date:	15-Mar-23	
PIC 2 (Peer Review):	Mika	Review Date:	24-Mar-23	
PIC 3 (Senior Checker):	Mae	Send Date:	24-Mar-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	Yes	Shuko & BTMU JPY don't have bank statement
Trade Receivable	Outstanding Invoices (AR Aging Table)	Yes	No	Already Confirm to Puji san about long outstanding
Inventory	Stock Opname Data	Yes	Yes	
Prepaid Tax	Detail List	Yes	Yes	
Prepaid Expense	Prepayment Schedule (Table)	Yes	Yes	
Advances	Detail List	Yes	No	Already Confirm to Puji san
Fixed Assets	FA Table	Yes	Yes	
Trade Payable	Outstanding Payables (AP Aging Table)	Yes	No	Already Confirm to Puji san about long outstanding
Other Payable	Detail List	N/A	N/A	
Accrued Expense	Detail List	Yes	No	Accrued Interest expense amout from audit
Tax Payable	Monthly SPT (WHT & VAT)	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	
COGS is calculated properly			Yes	
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)			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	

Mae	In Min

PERIOD: February-2023

MONTHLY TAX CHECKLIST			
CLIENT NAME: PT ASAHI INDONESIA			
PIC 1 (Inputter):	Ihar	Target Date:	24/03/2023
PIC 2 (Peer Review):	Mika	Review Date:	24/03/2023
PIC 3 (Senior Checker):	Mae	Send Date:	24/02/2023
Equalization of numbers in tax reports and financial statements			
VAT		Amount	
Sales in Financial Statement (YTD)		5.230.023.995,00	
Sales in VAT Report (YTD)		5.149.770.618,13	
Difference		80.253.376,87	
Notes (if There is Difference)		Diff from Credit Note Caterpillar Rp 13.911.677 and from DN Welding PT. Lucky Light Globalindo Rp 66.341.700	
Income Tax Art 21		Amount	
Expenses in Financial Statement (Salary, Individual Professional Fee, etc) (YTD)		1.168.075.167,00	
Bruto in Income Tax Art 21 Report (YTD)		1.097.006.415,75	
Difference		71.068.751,25	
Notes (if There is Difference)		Diff From BPJS Allowance & Salary Other	
Income Tax Art 23, 26, & 4(2)		Amount	
Expenses in Financial Statement (Service, Rent, Interest, Royalty, etc) (YTD)		7.142.000,00	
Bruto in Unification Income Tax Report (YTD)		357.675.980,00	
Difference		- 350.533.980,00	
Notes (if There is Difference)		Diff From expense already input in previous month	
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		Yes	
For WHT Art 21, salary data in the working paper is the same as the salary data sent by the client		Yes	
For WHT Art 21, BPJS Data in the working paper is the same as the BPJS Payment Data		Yes	
Withholding tax is calculated at the correct tax rate		Yes	
There are no errors in all the formulas in the working paper		Yes	
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.		Yes	
Billing Code is correct (correct period, amount, etc)		Yes	
All data reported is same with the working paper		Yes	
For VAT report, compensation from previous period should be the same as SPT of last period		Yes	
If use tax treaty rate, make sure DGT form is available and still valid		Yes	
Delivery and Documentation		Yes/No	Notes (If No)
All SPT & Tax Slip has been sent to clients		Yes	
All related data are well documented on the server		Yes	

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