

PERIOD: January 2023

MONTHLY ACCOUNTING CHECKLIST				
CLIENT NAME: PT. Goshin Equipment Indonesia				
PIC 1 (Inputter):	LASMI	Target Date:	15 Februari 2023	
PIC 2 (Peer Review):	Silvi	Review Date:	15 Februari 2023	
PIC 3 (Senior Checker):	Aji	Send Date:	15 Februari 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	✓	✓	
Trade Receivable	Outstanding Invoices (AR Aging Table)	✓	✓	
Other Receivable	Detail List	✓	✓	
Inventory	Stock Opname Data	✓	✓	
Prepaid Tax	Detail List	✓	✓	
Prepaid Expense	Prepayment Schedule (Table)	✓	✓	
Advances	Detail List	✓	✓	
Other Current Assets	Detail List	✓	✓	
Fixed Assets	FA Table	✓	X	Adjustment After Audit
Trade Payable	Outstanding Payables (AP Aging Table)	✓	✓	
Other Payable	Detail List	NA	NA	
Accrued Expense	Detail List	✓	X	Adjustment After Audit
Tax Payable	Monthly SPT (WHT & VAT)	✓	✓	
Loan	Detail List & Loan Agreement	NA	NA	
Equity	Notary Deed	✓	✓	
<< Additional Account if any >>				
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Review of Profit Loss Account			Yes/No	Notes (if No)
Total sales equal to sales data from clients			✓	
COGS is calculated properly			✓	
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				

[Signature] *[Signature]*