

MONTHLY ACCOUNTING CHECKLIST


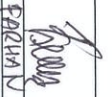
PIC 1 (Inputter):		CLIENT NAME:	Pt KATUNIBASTEN DEVELOPMENT (MDUTSIA
PIC 2 (Peer Review):		Target Date:	07/04/2023
PIC 3 (Senior Checker):		Review Date:	05/04/2023
		Send Date:	05/04/2023

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)	N/A	N/A	
Other Receivable	Detail List	N/A	N/A	
Inventory	Stock Opname Data	N/A	N/A	
Prepaid Tax	Detail List	N/A	N/A	
Prepaid Expense	Prepayment Schedule (Table)	✓	✓	
Advances	Detail List	✓	✓	
Other Current Assets	Detail List	✓	✓	
Fixed Assets	FA Table	✓	✓	
Trade Payable	Outstanding Payables (AP Aging Table)	N/A	N/A	
Other Payable	Detail List	✓	✓	
Accrued Expense	Detail List	✓	✓	
Tax Payable	Monthly SPT (WHT & VAT)	✓	✓	
Loan	Detail List & Loan Agreement	✓	✓	
Equity	Notary Deed	✓	✓	
<< Additional Account (if any)>>				
<< Additional Account (if any)>>				
<< Additional Account (if any)>>				
Review of Profit Loss Account				
Total sales equal to sales data from clients		Yes/No	N/A	Notes (if No)
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				
Email Financial Statement only to PICs who have the right to access salary data		Yes/No	✓	Notes (if No)
All related data are well documented on the server			✓	

	
PIC 1	PIC 2