PERIOD: January 2023

MONTHLY ACCOUNTING CHECKLIST

CLIENT NAME: PT Asahi Trading Indonesia

PIC 1 (Inputter):	Ihar	Target Date:	15 / 2 / 2023
PIC 2 (Peer Review):	Mita	Review Date:	13 / 2 / 2023
PIC 3 (Senior Checker):	Mae	Send Date:	14 / 2 / 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)	✓	✗	Diff from previous Discontinue- material loan agreement & from Asahi Indonesia
Other Receivable	Detail List	✗	✗	Detailed from previous year
Inventory	Stock Opname Data	✓	✗	Still pending about discontinued inv
Prepaid Tax	Detail List	✓	✓	
Prepaid Expense	Prepayment Schedule (Table)	✓	✓	
Advances	Detail List	NA	NA	
Other Current Assets	Detail List	NA	NA	
Fixed Assets	FA Table	✓	✓	
Trade Payable	Outstanding Payables (AP Aging Table)	✓	✗	Other payable still outstanding from 2020 & 2021
Accrued Expense	Detail List	✗	✗	Detailed from previous year
Tax Payable	Monthly SPT (WHT & VAT)	✓	✓	
Loan	Detail List & Loan Agreement	✓	✗	Already request agreement loan to PIC
Other Current Liabilities	Detail List	NA	NA	
Equity	Notary Deed	✓	✓	

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	✓	

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MONTHLY TAX CHECKLIST

CLIENT NAME: PT Asahi Trading Indonesia

PIC 1 (Inputter):	Ihar	Target Date:	15/2/2023
PIC 2 (Peer Review):	Mika	Review Date:	12/2/2023
PIC 3 (Senior Checker):	Mae	Send Date:	14/2/2023

Equalization of numbers in tax reports and financial statements

VAT	Amount
Sales in Financial Statement (YTD)	310.345.683
Sales in VAT Report (YTD)	310.345.683
Difference	0
Notes (if There is Difference)	

Income Tax Art 21	Amount
Expenses in Financial Statement (Salary, Individual Professional Fee, etc) (YTD)	17.435.061
Bruto in Income Tax Art 21 Report (YTD)	16 790 287
Difference	644.774
Notes (if There is Difference)	Diff from BPJS

Income Tax Art 23, 26, & 4(2)	Amount
Expenses in Financial Statement (Service, Rent, Interest, Royalty, etc) (YTD)	4.915.600
Bruto in Unification Income Tax Report (YTD)	22.310 456
Difference	17.394.856
Notes (if There is Difference)	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	✓	
For WHT Art 21, salary data in the working paper is the same as the salary data sent by the client	✓	
For WHT Art 21, BPJS Data in the working paper is the same as the BPJS Payment Data	✓	
Withholding tax is calculated at the correct tax rate	✓	
There are no errors in all the formulas in the working paper	✓	
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.	✓	
Billing Code is correct (correct period, amount, etc)	✓	
All data reported is same with the working paper	✓	
For VAT report, compensation from previous period should be the same as SPT of last period		
If use tax treaty rate, make sure DGT form is available and still valid	NA	

Delivery and Documentation	Yes/No	Notes (If No)
All SPT & Tax Slip has been sent to clients	✓	
All related data are well documented on the server	✓	