

1 ABC

2 TEST OF DETAILS EXPORT SALES

3 FOR THE MONTH OF JULY, 2011

4

5 Objectives:

6 To ensure that Export sales recorded in the ledger exists and accurately recorded, as well as the transactions comply with the company policies.

7

8 Checked That:

9 1. Verified from Tax payment ledger.

10 2. Goods declaration/other reliable document attached with the Invoice.

11 3. Entry in the correct party ledger account.

12 4. Casting, commission exp. and Authorization.

13 5. Invoice verified from export sales data.

14 Sampling Methodology:

15 100% Transactions are verified.

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Prepared By: Manoor

Reviewed By:

Date:

| Sl | Invoice Date | Voucher # | Invoice # | Customer | Invoice amount | | | | Checked That | | | | | Exp |
|----|--------------|-----------|-----------|-------------|------------------------|------------------------|------------|------------|--------------|---|---|---|------|---|
| | | | | | As / Ledger US Dollars | Aud / Export Dept Euro | US Dollars | Difference | 1 | 2 | 3 | 4 | 5 | |
| 10 | 04.07.2011 | | 7646 | DPAM | 86,457.7 | 16,793.00 | 86,101.92 | 356 | ✓ | ✓ | ✓ | ✓ | ✓ | Exchange Gain is not in voucher is directly adj |
| 12 | #N/A | 070504 | 7650-1 | #N/A | 32,290.7 | #N/A | #N/A | #N/A | ✓ | ✓ | ✓ | ✓ | #N/A | Invoice not found from I |
| 13 | 04.07.2011 | | 7657 | TEDDY SMITH | 43,693.4 | 29,673.75 | 43,016.76 | (677) | ✓ | ✓ | ✓ | ✓ | ✓ | Exchange Loss is not in voucher is directly adj |
| 14 | 04.07.2011 | | 7659 | C&A | 44,481.1 | 30,781.50 | 43,681.33 | 800 | ✓ | ✓ | ✓ | ✓ | ✓ | Exchange Gain is not in voucher is directly adj |
| 16 | 11.07.2011 | | 7675 | H&M | 14,750.0 | - | 14,750.00 | (0.00) | ✓ | ✓ | ✓ | ✓ | ✓ | |
| 22 | #N/A | 071203 | 7679 | #N/A | 74,000.0 | #N/A | #N/A | #N/A | ✓ | ✓ | ✓ | ✓ | ✓ | Invoice not found from I |
| 23 | #N/A | 071503 | 7682 | #N/A | 154,154.7 | #N/A | #N/A | #N/A | ✓ | ✓ | ✓ | ✓ | ✓ | Invoice not found from I |
| 40 | 20.07.2011 | | 7703 | C&A | 46,663.3 | 32,036.50 | 45,483.31 | 1,380 | ✓ | ✓ | ✓ | ✓ | ✓ | Exchange Gain is not in voucher is directly adj |
| 41 | 20.07.2011 | | 7703 | C&A | 47,155.0 | 32,453.50 | 46,663.97 | 1,671 | ✓ | ✓ | ✓ | ✓ | ✓ | Exchange Gain is not in voucher is directly adj |
| 45 | 25.07.2011 | | 7708 | C&A | 133,391.0 | 92,176.75 | 131,815.81 | 1,575 | ✓ | ✓ | ✓ | ✓ | ✓ | Exchange Gain is not in voucher is directly adj |
| 46 | 25.07.2011 | | 7713 | ONY | 7,587.0 | - | - | 7,587 | ✓ | ✓ | ✓ | ✓ | ✓ | This invoice does not st |
| 48 | 27.07.2011 | | 7683-1 | DPAM | 153,817.4 | 105,943.75 | 153,818.44 | (1) | ✓ | ✓ | ✓ | ✓ | ✓ | Invoice amount \$131,48 |
| 58 | 30.07.2011 | | 7710 | DPAM | 71,603.0 | 49,590.00 | 70,913.70 | 689 | ✓ | ✓ | ✓ | ✓ | ✓ | Exchange Gain is not in voucher is directly adj |

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 - Advantages of eBooks Over Traditional Books
2. Identifying Sample Audit Working Papers Excel
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Sample Audit Working Papers Excel
 - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Audit Working Papers Excel
 - Personalized Recommendations
 - Sample Audit Working Papers Excel User Reviews and Ratings
 - Sample Audit Working Papers Excel and Bestseller Lists
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 - Minimizing Distractions
 - Managing Screen Time
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 - Carving Out Dedicated Reading Time
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- Exploring Educational eBooks

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