

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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Sl	Invoice Date	Voucher #	Invoice #	Customer	Invoice amount				Checked That					Remarks
					As / Ledger US Dollars	As / Export Dept Euro	As / Export Dept US Dollars	Difference	1	2	3	4	5	
10	04.07.2011		7646	DPAM	86,457.7	86,793.00	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	✓	✓	✓	✓	✓	Invoice not found from I
13	04.07.2011		7657	TECOY SWTH	43,693.4	29,673.75	43,016.76	(323)	✓	✓	✓	✓	✓	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	46,063.97	1,671	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
45	25.07.2011		7708	C&A	133,391.0	92,178.75	131,815.81	1,576	✓	✓	✓	✓	✓	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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 - The Rise of Digital Reading Sample Audit Working Papers Excel
 - 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
5. Accessing Sample Audit Working Papers Excel Free and Paid eBooks
 - Sample Audit Working Papers Excel Public Domain eBooks
 - Sample Audit Working Papers Excel eBook Subscription Services

- Sample Audit Working Papers Excel Budget-Friendly Options
- 6. Navigating Sample Audit Working Papers Excel eBook Formats
 - ePub, PDF, MOBI, and More
 - Sample Audit Working Papers Excel Compatibility with Devices
 - Sample Audit Working Papers Excel Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Sample Audit Working Papers Excel
 - Highlighting and Note-Taking Sample Audit Working Papers Excel
 - Interactive Elements Sample Audit Working Papers Excel
- 8. Staying Engaged with Sample Audit Working Papers Excel
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Sample Audit Working Papers Excel
- 9. Balancing eBooks and Physical Books Sample Audit Working Papers Excel
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Sample Audit Working Papers Excel
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Sample Audit Working Papers Excel
 - Setting Reading Goals Sample Audit Working Papers Excel
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Sample Audit Working Papers Excel
 - Fact-Checking eBook Content of Sample Audit Working Papers Excel
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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