

Devscale Indonesia

Trans#	Date	Account Debit	Debit (IDR)	Account Credit	Credit (IDR)	Description
1	2024-01-01	Cash	100,000,000	Owner's Capital	100,000,000	Initial investment by owner
2	2024-01-02	Office Supplies Expense	2,000,000	Cash	2,000,000	Purchased office supplies
3	2024-01-03	Prepaid Rent	12,000,000	Cash	12,000,000	Paid 6 months rent in advance
4	2024-01-04	Equipment	15,000,000	Cash	15,000,000	Purchased computers and software
5	2024-01-05	Accounts Receivable	30,000,000	Service Revenue	30,000,000	Billed client for custom software project
6	2024-01-06	Salary Expense	5,000,000	Cash	5,000,000	Paid salary to developer
7	2024-01-07	Utilities Expense	1,000,000	Accounts Payable	1,000,000	Utilities cost for office
8	2024-01-08	Accounts Payable	1,000,000	Cash	1,000,000	Paid utility bill
9	2024-01-09	Cash	20,000,000	Accounts Receivable	20,000,000	Received partial payment from client
10	2024-01-10	Advertising Expense	3,000,000	Cash	3,000,000	Facebook ads campaign
11	2024-01-11	Accounts Receivable	45,000,000	Service Revenue	45,000,000	Invoice for website development
12	2024-01-12	Salary Expense	7,500,000	Cash	7,500,000	Paid salary to project manager
13	2024-01-13	Travel Expense	1,200,000	Cash	1,200,000	Business travel
14	2024-01-14	Software Subscriptions Expense	800,000	Cash	800,000	Monthly SaaS subscriptions
						Received

15	2024-01-15	Cash	45,000,000	Accounts Receivable	45,000,000	payment from client
16	2024-01-16	Rent Expense	2,000,000	Prepaid Rent	2,000,000	Rent allocation for month
17	2024-01-17	Taxes Payable	1,500,000	Cash	1,500,000	Paid monthly VAT (PPN)
18	2024-01-18	Office Supplies Expense	1,500,000	Accounts Payable	1,500,000	Purchased office stationery on credit
19	2024-01-19	Accounts Payable	1,500,000	Cash	1,500,000	Paid office supplies credit
20	2024-01-20	Consulting Expense	5,000,000	Cash	5,000,000	External consultant fee
21	2024-01-21	Cash	40,000,000	Accounts Receivable	40,000,000	Invoice payment received
22	2024-01-22	Salary Expense	7,000,000	Cash	7,000,000	Salary paid
23	2024-01-23	Equipment Depreciation	500,000	Accumulated Depreciation	500,000	Monthly depreciation
24	2024-01-24	Training Expense	2,000,000	Cash	2,000,000	Staff training fees
25	2024-01-25	Accounts Receivable	50,000,000	Service Revenue	50,000,000	Software maintenance contract invoiced
26	2024-01-26	Cash	50,000,000	Accounts Receivable	50,000,000	Received software maintenance payment
27	2024-01-27	Marketing Expense	4,000,000	Cash	4,000,000	Google Ads campaign
28	2024-01-28	Insurance Expense	3,000,000	Cash	3,000,000	Paid office insurance
29	2024-01-29	Telephone Expense	600,000	Cash	600,000	Monthly phone bill
30	2024-01-30	Cash	10,000,000	Loans Payable	10,000,000	Loan from bank received
31	2024-01-31	Salary Expense	5,500,000	Cash	5,500,000	Paid salary to developer

32	2024-01-31	Utilities Expense	1,200,000	Accounts Payable	1,200,000	Office electricity
33	2024-01-31	Accounts Payable	1,200,000	Cash	1,200,000	Paid electricity bill
34	2024-01-31	Accounts Receivable	35,000,000	Service Revenue	35,000,000	Billed client for app development
35	2024-01-31	Cash	35,000,000	Accounts Receivable	35,000,000	Received payment from client
36	2024-01-31	Office Supplies Expense	1,800,000	Cash	1,800,000	Purchased office supplies
37	2024-01-31	Equipment	7,000,000	Accounts Payable	7,000,000	Bought additional PC equipment
38	2024-01-31	Accounts Payable	7,000,000	Cash	7,000,000	Paid computer equipment supplier
39	2024-01-31	Training Expense	1,500,000	Cash	1,500,000	Online programming course fee
40	2024-01-31	Consulting Expense	3,500,000	Cash	3,500,000	External consultant paid
41	2024-01-31	Cash	25,000,000	Accounts Receivable	25,000,000	Invoice payment received
42	2024-01-31	Rent Expense	2,000,000	Prepaid Rent	2,000,000	Rent expense allocation
43	2024-01-31	Advertising Expense	4,500,000	Cash	4,500,000	Instagram ads
44	2024-01-31	Taxes Payable	1,700,000	Cash	1,700,000	Paid local business tax
45	2024-01-31	Telephone Expense	700,000	Cash	700,000	Phone expense
46	2024-01-31	Software Subscriptions Expense	850,000	Cash	850,000	SaaS subscriptions
47	2024-01-31	Utilities Expense	900,000	Accounts Payable	900,000	Internet expense on credit
48	2024-	Accounts	900,000	Cash	900,000	Paid internet

	01-31	Payable				bill
49	2024-01-31	Owner's Drawings	10,000,000	Cash	10,000,000	Owner withdrew cash
50	2024-01-31	Loan Payable	3,000,000	Cash	3,000,000	Partial repayment of bank loan
51	2024-01-31	Accounts Receivable	60,000,000	Service Revenue	60,000,000	Billed client for mobile app
52	2024-01-31	Cash	60,000,000	Accounts Receivable	60,000,000	Received payment from mobile app client
53	2024-01-31	Utilities Expense	1,300,000	Cash	1,300,000	Electricity bill
54	2024-01-31	Salary Expense	5,800,000	Cash	5,800,000	Paid salary
55	2024-01-31	Consulting Expense	4,200,000	Cash	4,200,000	Consultant fee
56	2024-01-31	Equipment	12,000,000	Cash	12,000,000	Bought new server
57	2024-01-31	Depreciation Expense	600,000	Accumulated Depreciation	600,000	Monthly depreciation
58	2024-01-31	Office Supplies Expense	2,300,000	Cash	2,300,000	Bought office stationery
59	2024-01-31	Cash	15,000,000	Loan Payable	15,000,000	Took business loan
60	2024-01-31	Salary Expense	6,000,000	Cash	6,000,000	Paid salary
61	2024-01-31	Travel Expense	900,000	Cash	900,000	Business trip expense
62	2024-01-31	Marketing Expense	5,500,000	Cash	5,500,000	Ads campaign
63	2024-01-31	Accounts Receivable	55,000,000	Service Revenue	55,000,000	Billed client ongoing maintenance
64	2024-01-31	Cash	55,000,000	Accounts Receivable	55,000,000	Received maintenance payment
65	2024-01-31	Insurance Expense	2,400,000	Cash	2,400,000	Paid insurance

66	2024-01-31	Rent Expense	2,000,000	Prepaid Rent	2,000,000	Rent expense allocation
67	2024-01-31	Telephone Expense	800,000	Cash	800,000	Monthly phone bill
68	2024-01-31	Software Subscriptions Expense	1,000,000	Cash	1,000,000	SaaS subscriptions
69	2024-01-31	Office Supplies Expense	1,700,000	Accounts Payable	1,700,000	Purchased on credit
70	2024-01-31	Accounts Payable	1,700,000	Cash	1,700,000	Paid office supplies credit
71	2024-01-31	Consulting Expense	3,800,000	Cash	3,800,000	Consultant fees
72	2024-01-31	Training Expense	2,200,000	Cash	2,200,000	Staff training fees
73	2024-01-31	Advertising Expense	3,900,000	Cash	3,900,000	Online ads
74	2024-01-31	Taxes Payable	2,000,000	Cash	2,000,000	Paid local tax
75	2024-01-31	Utilities Expense	1,100,000	Accounts Payable	1,100,000	Internet expense on credit
76	2024-01-31	Accounts Payable	1,100,000	Cash	1,100,000	Paid internet bill
77	2024-01-31	Owner's Drawings	8,000,000	Cash	8,000,000	Owner withdrew cash
78	2024-01-31	Loan Payable	4,000,000	Cash	4,000,000	Loan repayment
79	2024-01-31	Equipment	6,500,000	Cash	6,500,000	Purchased new monitors
80	2024-01-31	Salary Expense	6,500,000	Cash	6,500,000	Salary paid
81	2024-01-31	Travel Expense	1,000,000	Cash	1,000,000	Business travel
82	2024-01-31	Marketing Expense	4,300,000	Cash	4,300,000	Social media ads
83	2024-01-31	Accounts Receivable	62,000,000	Service Revenue	62,000,000	Client invoice
84	2024-01-31	Cash	62,000,000	Accounts Receivable	62,000,000	Received payment

85	2024-01-31	Insurance Expense	2,500,000	Cash	2,500,000	Paid insurance
86	2024-01-31	Rent Expense	2,500,000	Prepaid Rent	2,500,000	Rent expense allocation
87	2024-01-31	Telephone Expense	750,000	Cash	750,000	Phone bill
88	2024-01-31	Software Subscriptions Expense	1,200,000	Cash	1,200,000	SaaS fees
89	2024-01-31	Office Supplies Expense	1,400,000	Accounts Payable	1,400,000	Purchased supplies on credit
90	2024-01-31	Accounts Payable	1,400,000	Cash	1,400,000	Paid office supplies credit
91	2024-01-31	Consulting Expense	4,100,000	Cash	4,100,000	Consulting fees
92	2024-01-31	Training Expense	2,100,000	Cash	2,100,000	Staff training fees
93	2024-01-31	Advertising Expense	4,200,000	Cash	4,200,000	Ads campaign
94	2024-01-31	Taxes Payable	1,900,000	Cash	1,900,000	Paid tax
95	2024-01-31	Utilities Expense	1,050,000	Accounts Payable	1,050,000	Internet expense on credit
96	2024-01-31	Accounts Payable	1,050,000	Cash	1,050,000	Paid internet bill
97	2024-01-31	Owner's Drawings	9,000,000	Cash	9,000,000	Owner withdrew cash
98	2024-01-31	Loan Payable	3,500,000	Cash	3,500,000	Loan repayment
99	2024-01-31	Equipment	8,000,000	Cash	8,000,000	Purchase of laptops
100	2024-01-31	Salary Expense	7,000,000	Cash	7,000,000	Monthly salary payment