

Dec 1 Dr Cash ₱500,000 Dr Computer Equipment ₱200,000 Cr Owner's Capital ₱700,000  
Dec 2 Dr Prepaid Rent ₱90,000 Cr Cash ₱90,000  
Dec 3 Dr Office Supplies ₱25,000 Cr Cash ₱25,000  
Dec 4 Dr Service Tools ₱50,000 Cr Cash ₱30,000 Cr Accounts Payable ₱20,000  
Dec 5 Dr Accounts Receivable ₱120,000 Cr Service Revenue ₱120,000  
Dec 6 Dr Utilities Expense ₱8,500 Cr Cash ₱8,500  
Dec 7 Dr Cash ₱10,000 Cr Commission Income ₱10,000  
Dec 8 Dr Drawings ₱15,000 Cr Cash ₱15,000  
Dec 9 Dr Cash ₱75,000 Cr Service Revenue ₱75,000  
Dec 10 Dr Advertising Expense ₱12,000 Cr Cash ₱12,000  
Dec 11 Dr Cash ₱60,000 Cr Accounts Receivable ₱60,000 (collection of half of Dec 5 receivable)  
Dec 12 Dr Salaries Expense ₱35,000 Cr Cash ₱35,000  
Dec 13 Dr Cash ₱10,000 Cr Interest Income ₱10,000  
Dec 14 Dr Drawings ₱5,000 Cr Office Supplies ₱5,000 (owner withdrew supplies for personal use)  
Dec 15 Dr Office Furniture ₱80,000 Cr Cash ₱80,000  
Dec 16 Dr Accounts Payable ₱20,000 Cr Cash ₱20,000  
Dec 17 Dr Accounts Receivable ₱150,000 Cr Service Revenue ₱150,000  
Dec 18 Dr Cash ₱142,500 Dr Sales Discounts Allowed ₱7,500 Cr Accounts Receivable ₱150,000 (5% cash discount on ₱150,000 = ₱7,500)  
Dec 19 Dr Miscellaneous Expense ₱4,500 Cr Cash ₱4,500  
Dec 20 Dr Drawings ₱10,000 Cr Cash ₱10,000