

Sample Problem

Jose Masipag, a local CPA, started his firm Masipag Accounting Services in January of 2020 and completed the following transactions:

- | | | |
|---------|----|---|
| January | 1 | Jose Masipag made an initial investment of P 25,000. |
| y | 2 | Paid the rent for the month of January, P 4,000. |
| | 2 | Paid fire insurance for the month of January P 300. |
| | 3 | Received from George Jimenez P 750 for services rendered. |
| | 3 | Borrowed P 5,000 from a bank giving a 60-day note. |
| | 4 | Paid membership dues to PICPA, P 500. |
| | 5 | Tomas Buena paid P 950 for services rendered to him. |
| | 5 | Bought for cash, a new desk and table for the office, P 5,500. |
| | 6 | Paid business license fee to the city, P 1,000. |
| | 8 | Received a check from Ben Hardin for services rendered, P 850. |
| | 9 | Billed Susan Salgado P 5,000 for services rendered. |
| | 10 | Jose Masipag withdrew P 2,500 for personal use. |
| | 11 | Paid P 600 for the gasoline used in the business. |
| | 11 | Received P 650 from Wilfred Arietta for services rendered. |
| | 14 | Paid the secretary's salary for January 1-15, P 2,500. |
| | 15 | Purchased a computer and printer giving a note for P 30,000. |
| | 16 | Bought office supplies from Golden Bell Co. on account P 600. |
| | 17 | Billed Samauel Donate P 5,200 for services rendered. |
| | 18 | Collected P 3,000 from Susan Salgado to apply on her account. |
| | 19 | Received cash from Fortune Company P 4,750 for services rendered. |
| | 21 | Paid Golden Bell Co. for the office supplies purchased. |
| | 22 | Jose Masipag made additional investment of P 10,000. |
| | 23 | Received partial payment of P 2,500 from Samuel Donate. |
| | 24 | Paid the note issued on January 15. |
| | 25 | Received P 7,000 from Bell Company for services rendered. |
| | 28 | Paid for January light and water bill, P 1,200. |
| | 29 | Paid the secretary's salary for January 16 - 31, P 2,500. |
| | 30 | Paid Shell Service Station P 1,200 for gas and oil. |
| | 31 | Paid PLDT Co. for telephone bills, P 800. |

Journal Entry Practice Problems

LL Leslie



Journal Entry Practice Problems:

Embracing the Song of Phrase: An Psychological Symphony within **Journal Entry Practice Problems**

In some sort of taken by monitors and the ceaseless chatter of instantaneous transmission, the melodic splendor and emotional symphony created by the prepared word frequently fade into the background, eclipsed by the relentless noise and disruptions that permeate our lives. However, set within the pages of **Journal Entry Practice Problems** an enchanting fictional treasure full of raw feelings, lies an immersive symphony waiting to be embraced. Constructed by a wonderful musician of language, this fascinating masterpiece conducts visitors on a psychological journey, well unraveling the hidden melodies and profound impact resonating within each carefully constructed phrase. Within the depths with this poignant evaluation, we will examine the book is main harmonies, analyze their enthralling writing fashion, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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