



TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
NATIONAL INSTITUTE FOR TECHNICAL EDUCATION AND SKILLS DEVELOPMENT (NITESD)
EAST SERVICE ROAD, SOUTH LUZON EXPRESSWAY (SLEX), FORT BONIFACIO, TAGUIG CITY

CERTIFICATE OF COMPLETION

THIS IS TO CERTIFY THAT

Jhon Michael Ferrer De Jesus

HAS COMPLETED THE COURSE

Journalizing Transactions

ON December 2, 2025

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