HARSHA

S.N.	Transactions	Assets							=	Capital + Liabilities		
		Cash ₹	+	Stock ₹	+	Debtors ₹	+	Furniture ₹	=	Capital ₹	+	Creditors
(a)	Harsha started business with cash ₹2,00,000	2,00,000							=	2,00,000		
(b)	Purchased goods from Naman for cash ₹40,000	-40,000	+	40,000					=	-		
	New Equation	**1,60,000**	**+**	**40,000**					**=**	**2,00,000**		
(c)	Sold goods to Bhanu costing ₹10,000/- for ₹12,000/-		-	10,000	+	12,000			=	2,000		
	New Equation	**1,60,000**	**+**	**30,000**	**+**	**12,000**			**=**	**2,02,000**		
(d)	Bought furniture on credit ₹7,000				+			7,000	=			7,000
	New Equation	**1,60,000**	**+**	**30,000**	**+**	**12,000**	**+**	**7,000**	**=**	**2,02,000**	**+**	**7,000**