



| S.N. | Transactions | Assets | | | | = | Capital + Liabilities | |
|------|---|-----------------|--------------------|-----------------|-----------------|---|-----------------------|------------------|
| | | Cash ₹ | + Investments ₹ | + Stock ₹ | + Debtors ₹ | = | Capital ₹ | + Creditors ₹ |
| (a) | Started business with cash ₹1,20,000 | 1,20,000 | | | | = | 1,20,000 | |
| (b) | Rent received ₹10,000 | 10,000 | | | | = | 10,000 | |
| | New Equation | 1,30,000 | | | | = | 1,30,000 | |
| (c) | Invested in shares ₹50,000 | -50,000 | + 50,000 | | | = | | |
| | New Equation | 80,000 | + 50,000 | | | = | 1,30,000 | |
| (d) | Received dividend ₹5,000 | 5,000 | | | | = | 5,000 | |
| | New Equation | 85,000 | + 50,000 | | | = | 1,35,000 | |
| (e) | Purchase goods on credit from Ragani ₹35,000 | | | 35,000 | | = | | 35,000 |
| | New Equation | 85,000 | + 50,000 | + 35,000 | | = | 1,35,000 | + 35,000 |
| (f) | Paid cash for house hold Expenses ₹7,000 | -7,000 | | | | = | -7,000 | |
| | New Equation | 78,000 | + 50,000 | + 35,000 | | = | 1,28,000 | + 35,000 |
| (g) | Sold goods for cash (costing ₹10,000) for ₹14,000 | 14,000 | | - 10,000 | | = | 4,000 | |
| | New Equation | 92,000 | + 50,000 | + 25,000 | | = | 1,32,000 | + 35,000 |
| (h) | Cash paid to Ragani ₹35,000 | -35,000 | | | | = | | - 35,000 |
| | New Equation | 57,000 | + 50,000 | + 25,000 | | = | 1,32,000 | + - |
| (i) | Deposited into bank ₹20,000 | -20,000 | | | + 20,000 | = | | |
| | New Equation | 37,000 | + 50,000 | + 25,000 | + 20,000 | = | 1,32,000 | + - |