



S.N.	Transactions	Assets				=	Capital + Liabilities					
		Cash ₹	+	Stock ₹	+	Furniture ₹	+	Debtors ₹	=	Capital ₹	+	Creditors ₹
(a)	Business started with cash ₹1,25,000	1,25,000						=	1,25,000			
(b)	Purchased goods for cash ₹50,000	-50,000	+	50,000				=				
	<b>New Equation</b>	<b>75,000</b>	+	<b>50,000</b>				=	<b>1,25,000</b>			
(c)	Purchase furniture from R.K. Furniture ₹10,000					10,000		=				10,000
	<b>New Equation</b>	<b>75,000</b>	+	<b>50,000</b>		<b>10,000</b>		=	<b>1,25,000</b>	+		<b>10,000</b>
(d)	Sold goods to Parul Traders (Costing ₹7,000 vide ₹9,000 bill no. 5674)		-	7,000				=	2,000			
	<b>New Equation</b>	<b>75,000</b>	+	<b>43,000</b>	+	<b>10,000</b>	+	<b>9,000</b>	=	<b>1,27,000</b>	+	<b>10,000</b>
(e)	Paid cartage ₹100	-100						=	-100			
	<b>New Equation</b>	<b>74,900</b>	+	<b>43,000</b>	+	<b>10,000</b>	+	<b>9,000</b>	=	<b>1,26,900</b>	+	<b>10,000</b>
(f)	Cash Paid to R.K. furniture in full settlement ₹9,700	-9,700						=	300	-		10,000
	<b>New Equation</b>	<b>65,200</b>	+	<b>43,000</b>	+	<b>10,000</b>	+	<b>9,000</b>	=	<b>1,27,200</b>	+	-
(g)	Cash sales (costing ₹10,000) for ₹12,000	12,000	-	10,000				=	2,000			
	<b>New Equation</b>	<b>77,200</b>	+	<b>33,000</b>	+	<b>10,000</b>	+	<b>9,000</b>	=	<b>1,29,200</b>		
(h)	Rent received ₹4,000	4,000						=	4,000			
	<b>New Equation</b>	<b>81,200</b>	+	<b>33,000</b>	+	<b>10,000</b>	+	<b>9,000</b>	=	<b>1,33,200</b>		
(i)	Cash withdrew for personal use ₹3,000	-3,000						=	-3,000			
	<b>New Equation</b>	<b>78,200</b>	+	<b>33,000</b>	+	<b>10,000</b>	+	<b>9,000</b>	=	<b>1,30,200</b>		