



(a) **Analysis of Transaction:**

The transaction increases cash and office equipment on one hand and increases capital on the other hand. Increase in assets is debited and increase in capital is credited. Hence, the transaction will be recorded with debit the cash and office equipment and credit the capital.

Cash A/c	Office Equipment A/c	Capital A/c
(a) 40,000	(a) 1,50,000	(a) 5,50,000

(b) **Analysis of Transaction:**

This transaction increases (assets) Land and Building on one hand decreases cash and increases outside liabilities on the other hand. Increase in assets are debited and decrease in assets are credited. On the other side, increase in liabilities will also be credited.

Land A/c	Building A/c
(b) 1,50,000	(b) 8,50,000

Cash A/c	Note Payable A/c
(a) 4,00,000	(b) 2,00,000
	(b) 8,00,000



(c) **Analysis of Transaction:**

This transaction increases assets on one hand and increase liabilities on another hand. Increase in assets is debited and increase in liabilities is credited. The office supplies will be debited and creditors will be credited.

Office Supplies A/c	Creditors A/c
(c) 12,000	(c) 12,000

(d) **Analysis of Transaction:**

The transaction increases motor car on one hand and increases capital on other hand. Increase in assets is debited and increase in capital is credited. The transaction will be recorded as debit the motor car and credit the increase in capital.

Motor Car A/c	Capital A/c
(d) 90,000	(a) 5,50,000
	(d) 90,000

(e) **Analysis of Transaction:**

The transaction increases office equipment assets on one side and creditors as liabilities on other side. Increase in assets is debited and increase in liabilities is credited.

Office Equipment A/c	Creditor's A/c
(a) 1,50,000	(c) 12,000
(e) 30,000	(e) 30,000



(f) **Analysis of Transaction:**

The payment of salary is an expense which decreases capital thus, are recorded as debit. Credit cash to record decrease in assets.

Salary A/c		Cash A/c	
(e) 75,000		(a) 4,00,000	(b) 2,00,000
			(f) 75,000

(g) **Analysis of Transaction:**

The transaction will increase assets cash on one side and increase revenue on the other side. Increase in assets cash will be debited and for increase in revenue Service account will be credited.

Cash A/c		Service A/c	
(a) 4,00,000	(b) 2,00,000		(g) 30,000
(g) 30,000	(e) 75,000		

(h) **Analysis of Transaction:**

The payment of month's liabilities is an expense which decreases capital and recorded as debit and record cash as credit to record decrease in assets.

Cash A/c		Monthly Utilities Expenses A/c	
(a) 4,00,000	(b) 2,00,000	(h) 4,000	
(g) 30,000	(f) 75,000		
	(h) 4,000		



(i) **Analysis of Transaction:**

This transaction decreases the assets and also decreases the liabilities. Record decrease in assets case will be credited and decrease in liabilities Creditor's account will be debited.

Cash A/c		Creditor's A/c	
(a) 4,00,000	(b) 2,00,000	(i) 12,000	(c) 12,000
(g) 30,000	(c) 75,000		(e) 30,000
	(h) 4,000		
	(i) 12,000		

(j) **Analysis of Transaction:**

In this transaction, one assets office equipment is increasing and decreasing. The increased cost of equipment will be recorded as debit and decreased cost of equipment is recorded as credit. On the other hand, difference amount paid by cash will be decrease the assets and recorded in credit side.

Office Equipment A/c		Cash A/c	
(a) 1,50,000	(j) 7,000	(a) 4,00,000	(b) 2,00,000
(e) 30,000		(g) 30,000	(c) 75,000
(j) 1,00,000			(h) 4,000
			(i) 12,000
			(j) 93,000



(k) **Analysis of Transaction:**

This transaction increase assets on one side and increase in capital on the other side, Increase in assets Client account will be debited and to record increase in capital Service account will be credited.

Client A/c		Service A/c	
(k)	26,000		(k) 26,000

(l) **Analysis of Transaction:**

In this transaction, one asset cash is increasing and recorded as debit and another assets client is decreasing recorded as credit.

Cash A/c		Client A/c	
(a)	4,00,000	(b)	2,00,000
(g)	30,000	(f)	75,000
(l)	19,000	(h)	4,000
		(i)	12,000
		(j)	93,000



(m) **Analysis of Transaction:**

In this transaction, asset is decreasing one side cash will be credited to record the transaction and capital on the other side is decreasing will be recorded as debit side.

Cash A/c		Withdrawals A/c	
(a) 4,00,000	(b) 2,00,000	(m) 20,000	
(g) 30,000	(c) 75,000		
(l) 19,000	(h) 4,000		
	(i) 12,000		
	(j) 93,000		
	(l) 20,000		

