



S.N.	Transactions	Assets		=	Capital + Liabilities	
		Cash + ₹	Accrued Interest ₹	=	Capital + ₹	Commission Received in Advance ₹
(i)	Started business with cash ₹60,000	60,000		=	60,000	
(ii)	Rent received ₹2,000	2,000		=	2,000	
	New Equation	62,000	-	=	62,000	-
(iii)	Accrued interest ₹500		500	=	500	
	New Equation	62,000	500	=	62,500	-
(iv)	Commission received in advance ₹1,000	1,000		=		1,000
	New Equation	63,000	500	=	62,500	1,000
(v)	Amount withdrawn ₹5,000	-5,000		=	-5,000	
	New Equation	58,000	500	=	57,500	1,000



Balance Sheet

As at

Liabilities	Rs.	Assets	Rs.
Capital	57,500	Cash	58,000
Commission received in advance	1,000	Accrued Interest	500
Total	58,500	Total	58,500

