



| SN | Account | Increase Side | Nature of the account |
|-----------|--------------------|----------------------|------------------------------|
| (i) | Furniture A/c | Debit | Asset |
| (ii) | Mohan (Proprietor) | Credit | Capital |
| (iii) | Salary A/c | Debit | Expenses |
| (iv) | Purchases A/c | Debit | Expenses |
| (v) | Sales A/c | Credit | Revenues |
| (vi) | Interest Paid A/c | Debit | Expenses |
| (vii) | Sohan (Creditor) | Credit | Liability |
| (viii) | Ram (Debtor) | Debit | Asset |

