

ACCOUNTING EQUATION

S. No.	Transaction	Assets			=	Liabilities	+	Capital
		Cash	+ Furniture	+ Stock	=	Creditors		
(i)	Manu started business with cash	+50,000						+50,000
		50,000			=			50,000
(ii)	Purchased Furniture	-500	+500					
		49,500	+ 500					50,000
(iii)	Purchased goods on credit			+4,000		+4,000		
		49,500	+ 500	+ 4,000	=	4,000	+	50,000
(iv)	Sold goods costing Rs 500 for Rs 700	+700		-500				+200 (Profit)
		50,200	+ 500	+ 3,500	=	4,000	+	50,200
(v)	Rent received	+200						+200 (Income)
		50,400	+ 500	+ 3,500	=	4,000	+	50,400
(vi)	Purchased goods for cash	-1,000		+1,000				
		49,400	+ 500	+ 4,500	=	4,000	+	50,400
(vii)	Withdrew for personal use	-700						-700 (Drawings)
		48,700	+ 500	+ 4,500	=	4,000	+	49,700
(viii)	Paid to creditors	-400				-400		
		48,300	+ 500	+ 4,500	=	3,600	+	49,700
(ix)	Salaries paid	-200						-200
		48,100	+ 500	+ 4,500	=	3,600	+	49,500

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