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Accounting Equation

S.N.	Transactions	Assets	=	Shareholder equity	+	Liabilities
a.	Opening balance	+40,000		+40,000		-
	Starting / Beginning equation	+40,000		+40,000		-
b.	Loan taken from bank.	+20,000		-		+20,000
	New equation	+60,000		+40,000		+20,000
c.	Stock purchase on stock.	+6,000		-		+6,000
	New equation	+66,000		+40,000		+26,000
d.	Commission received	+2,000		+2,000		-
	Final Equation	+68,000		+42,000		+26,000

Therefore, Assets= shareholders equity + liabilities

Or Rs.68,000 =Rs.42,000+Rs.26,000

Or Rs.68,000 =Rs.68,000 ans//

Page no 97 Question no .4 solution,

Accounting Equation

S.N.	Transactions	Assets	=	Shareholder equity	+	Liabilities
a.	Business started with bank balance.	+10,000		+10,000		-
	Starting / Beginning equation	+10,000		+10,000		-
b.	Goods purchased on credit.	+5,000		-		+5,000
	New equation	+15,000		+10,000		+5,000
c.	Good sold for cash.	+2,500		+500		-
		-2,000				
	New equation	+15,500		+10,500		+5,000
d.	Good sold on credit.	+900		+300		-
		-600				
	Final Equation	+15,800		+10,800		+5,000

Therefore, Assets= shareholders equity + liabilities

Or Rs.15,800 =Rs.10,800+Rs.5,000

Or Rs.15,800 =Rs.15,800 ans//

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Jicheng Xie



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