



No.	Assets		Owner's equity		Liabilities	
	Effect	Reason	Effect	Reason	Effect	Reason
1.	360	00 Debtors increased	+36	00 Discount allowed – cancelled		
	-324	00 Bank decreased				
2.	+9	00 Debtors increased	+9	00 Interest received – income		
3.			-40	00 Interest paid – expense	+40	00 Creditors – increase
4.	-478	00 Debtors decreased	-478	00 Bad debts – expense		
5.	-460	00 Debtors decreased	-276	00 Bad debts – expense		
	+184	00 Bank increased				
6.	+210	00 Bank increased	+210	00 Bad debts recovered – income		
7.	-256	00 Trading stock decreased	-256	00 Drawings by owner		
8.	-678	00 Trading stock decreased	-678	00 Donations – expense		
9.	+32 000	00 Vehicles increased	+32 000	00 Capital contribution by owner		
10.	-230	00 Trading stock decreased	-230	00 Stationery – expense		
11.		No influence				