



Date	Assets		Owner's equity		Liabilities	
	Effect	Reason	Effect	Reason	Effect	Reason
01	+1 020	00 Debtors increased	+340	00 Profit earned		
	-680	00 Trading stock decreased				
02	-120	00 Debtors decreased	-40	00 Profit cancelled		
	+80	00 Trading stock increased				
03	-900	00 Debtors decreased	-45	00 Discount allowed – expense		
	+855	00 Bank increased				
04	+340	00 Debtors increased				
	-340	00 Bank decreased				
05	+5 680	00 Trading stock increased			+5 680	00 Creditors increased
06	+150	00 Value of trading stock increased			+150	00 Creditors increased
07	-5 112	00 Bank decreased	+568	00 Discount received – income	-5 680	00 Creditors decreased
08	-499	00 Bank decreased	-360	00 Insurance – expense		
			-139	00 Bank charges – expense		
	+79	00 Bank increased	+79	00 Interest on current account – income		
09	+10 800	00 Bank increased	+800	00 Interest on fixed deposit – income		
	-10 000	00 Fixed deposit decreased				
10	+50 000	00 Bank increased			+50 000	00 Loan increased
11			-107	00 Interest on overdraft – expense	+107	00 Overdraft increased