Operational Level 1Fundamentals of Financial AccountingAnalysis:The process by which it is determined that which account is debited and which is credited.

Qno1: 1 2 3 4 5	Cash Capital (Mr.Ali) Furniture Cash Bank Cash Office Supplies Cash	Asset Owner's Equity Asset Asset Asset Asset Asset Asset Asset Asset	Increase Increase Decrease Decrease Increase Decrease	Debit Credit Debit Credit Debit Credit	Rs.500,000 Rs.500,000 Rs.50,000 Rs.50,000 Rs.10,000 Rs.10,000 Rs.10,000 Rs.5,000
2 3 4	Capital (Mr.Ali) Furniture Cash Bank Cash Office Supplies Cash	Owner's EquityAssetAssetAssetAssetAssetAssetAsset	Increase Decrease Increase Decrease Increase	Credit Debit Credit Debit Credit Debit Credit	Rs.500,000 Rs.50,000 Rs.50,000 Rs.10,000 Rs.10,000 Rs.5,000
3	(Mr.Ali) Furniture Cash Bank Cash Office Supplies Cash	Asset Asset Asset Asset Asset Asset	Increase Decrease Increase Decrease Increase	Debit Credit Debit Credit Debit	Rs.50,000 Rs.50,000 Rs.10,000 Rs.10,000 Rs.5,000
3	Furniture Cash Bank Cash Office Supplies Cash	Asset Asset Asset Asset	Decrease Increase Decrease Increase	Credit Debit Credit Debit	Rs.50,000 Rs.10,000 Rs.10,000 Rs.5,000
3	Cash Bank Cash Office Supplies Cash	Asset Asset Asset Asset	Decrease Increase Decrease Increase	Credit Debit Credit Debit	Rs.50,000 Rs.10,000 Rs.10,000 Rs.5,000
3	Cash Bank Cash Office Supplies Cash	Asset Asset Asset Asset	Decrease Increase Decrease Increase	Credit Debit Credit Debit	Rs.50,000 Rs.10,000 Rs.10,000 Rs.5,000
4	Bank Cash Office Supplies Cash	Asset Asset Asset	Increase Decrease Increase	Debit Credit Debit	Rs.10,000 Rs.10,000 Rs.5,000
4	Cash Office Supplies Cash	Asset Asset	Decrease Increase	Credit Debit	Rs.10,000 Rs.5,000
4	Cash Office Supplies Cash	Asset Asset	Decrease Increase	Credit Debit	Rs.10,000 Rs.5,000
	Office Supplies Cash	Asset	Increase	Debit	Rs.5,000
	Cash				
	Cash				
5		<u>Asset</u>	Decrease	Credit	$\mathbf{D}_{\mathbf{z}} \in \mathbf{O} \mathbf{O} \mathbf{O}$
5	Equipment				<u>Rs.5,000</u>
5	Equipment				
		Asset	Increase	Debit	<u>Rs.5,000</u>
	Bank	Asset	Decrease	Credit	<u>Rs.5,000</u>
Qno2:					
1	Cash	Asset	Increase	Debit	<u>Rs.300,000</u>
	Land	Asset	Increase	Debit	<u>Rs.100,000</u>
	Building	Asset	Increase	Debit	<u>Rs.250,000</u>
	Furniture	Asset	Increase	Debit	Rs.50,000
	Capital	Owner's Equity	Increase	Credit	Rs.700,000
	(Faraz Bhollo)				
2	Bank	Asset	Increase	Debit	<u>Rs.100,000</u>
	Cash	Asset	Decrease	Credit	Rs.100,000
3	Supplies	Asset	Increase	Debit	Rs.10,000
	Furniture	Asset	Increase	Debit	Rs.15,000
	Equipment	Asset	Increase	Debit	Rs.10,000
	Cash	Asset	Decrease	Credit	Rs.25,000
	Bank	Asset	Decrease	Credit	Rs.10,000
4	Equipment	Asset	Increase	Debit	Rs.15,000
	Accounts Payable	Liability	Increase	Credit	Rs.15,000

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Of	erational Level 1	Fundamentals	of Financi	al Accous	rting
Qno3:					
1	Cash	Asset	Increase	Debit	Rs.500,000
	Capital	Owner's Equity	Increase	Credit	<u>Rs.500,000</u>
	(Mr.Kara)				
2	Bank	Asset	Increase	Debit	<u>Rs.100,000</u>
	Cash	Asset	Decrease	Credit	<u>Rs.100,000</u>
3	Office Supplies	Asset	Increase	Debit	<u>Rs.10,000</u>
	Furniture	Asset	Increase	Debit	Rs.25,000
	Equipment	Asset	Increase	Debit	Rs.15,000
	Cash	Asset	Decrease	Credit	Rs.10,000
	Bank	Asset	Decrease	Credit	Rs.25,000
	Accounts Payable	Liability	Increase	Credit	Rs.15,000
<u>,</u> 1					
4	Dry Cleaning Machine	Asset	Increase	Debit	Rs.100,000
	Accounts Payable	Liability	Increase	Credit	Rs.100,000
5	Cash	Asset	Increase	Debit	Rs.200,000
	Service Income	Revenue	Increase	Credit	Rs.200,000
6	Cash	Asset	Increase	Debit	Rs.200,000
	Bank	Asset	Increase	Debit	<u>Rs.100,000</u>
	Service Income	Revenue	Increase	Credit	Rs.300,000
7	Accounts Receivable	Asset	Increase	Debit	Rs.50,000
	Service Income	Revenue	Increase	Credit	<u>Rs.50,000</u>

Operational Level 1

Qno4:					
1	Cash	Asset	Increase	Debit	<u>Rs.5,000</u>
	Capital	Owner's Equity	Increase	Credit	<u>Rs.5,000</u>
	-				
2	Furniture	Asset	Increase	Debit	<u>Rs.2,500</u>
	Cash	Asset	Decrease	Credit	<u>Rs.2,500</u>
3	Office Rent Expense	Expense	Increase	Debit	Rs.300
	Cash	Asset	Decrease	Credit	Rs.300
4	Cash	Asset	Increase	Debit	Rs.1,000
	Fee Income	Revenue	Increase	Credit	Rs.1,000
5	Supplies	Asset	Increase	Debit	Rs.200
	Accounts Payable	Liability	Increase	Credit	Rs.200
6	Cash	Asset	Increase	Debit	Rs.750
	Fee Income	Revenue	Increase	Credit	Rs.750
7	Drawing	Contra Owner's Equity	Increase	Debit	Rs.100
	Cash	Asset	Decrease	Credit	<u>Rs.100</u>
8	Accounts Payable	Liability	Decrease	Debit	<u>Rs.100</u>
	Cash	Asset	Decrease	Credit	<u>Rs.100</u>
9	Cash	Asset	Increase	Debit	<u>Rs.500</u>
	Accounts Receivable	Asset	Decrease	Credit	<u>Rs.500</u>

Operational Level 1

Qno5:					
1	Cash	Asset	Increase	Debit	Rs.50,000
	Capital	Owner's Equity	Increase	Credit	Rs.50,000
2	Office Supplies	Asset	Increase	Debit	Rs.1,000
	Cash	Asset	Decrease	Credit	<u>Rs.1,000</u>
3	Furniture	Asset	Increase	Debit	Rs.1,000
	Cash	Asset	Decrease	Credit	Rs.1,000
4	Printing Equipment	Asset	Increase	Debit	Rs.80,000
	Accounts Payable	Liability	Increase	Credit	Rs.80,000
5	Cash	Asset	Increase	Debit	Rs.11,000
	Service Income	Revenue	Increase	Credit	<u>Rs.11,000</u>
6	Office Rent Expense	Expense	Increase	Debit	<u>Rs.4,000</u>
	Cash	Asset	Decrease	Credit	<u>Rs.4,000</u>
7	Drawing	Contra Owner's Equity	Increase	Debit	Rs.6,000
	Cash	Asset	Decrease	Credit	Rs.6,000
8	Accounts Receivable	Asset	Increase	Debit	<u>Rs.140,000</u>
	Service Income	<u>Revneue</u>	Increase	Credit	<u>Rs.140,000</u>
	01	A	T	D-1:4	D. 100 000
9	Cash	Asset	Increase	Debit	<u>Rs.130,000</u>
	Accounts Receivable	Asset	Decrease	Credit	<u>Rs.130,000</u>

Operational Level 1

Fundamentals of Financial Accounting

Cash	Asset	Increase	Debit	Rs.50,000
Capital	Owner's Equity	Increase	Credit	Rs.50,000
(Mr.Akram)				
Office Supplies	Asset	Increase	Debit	Rs.1,000
Cash	Asset	Decrease	Credit	Rs.1,000
Dry Cleaning Machine	Asset	Increase	Debit	Rs.80,000
Cash	Asset	Decrease	Credit	Rs.20,000
Accounts Payable	Liability	Increase	Credit	Rs.60,000
Furniture	Asset	Increase	Debit	Rs.10,000
Cash	Asset	Decrease	Credit	Rs.10,000
Cash	Asset	Increase	Debit	Rs.20,000
Service Income	Revenue	Increase	Credit	Rs.20,000
Wages Expense	Expense	Increase	Debit	Rs.2,000
Cash	Asset	Decrease	Credit	Rs.2,000
Accounts Receivable	Asset	Increase	Debit	<u>Rs.80,000</u>
Service Income	Revneue	Increase	Credit	<u>Rs.80,000</u>
Utilities Expense	Expense	Increase	Debit	<u>Rs.5,000</u>
Cash	Asset	Decrease	Credit	<u>Rs.5,000</u>
Cash	Asset	Increase	Debit	<u>Rs.75,000</u>
Accounts Receivable	Asset	Decrease	Credit	Rs.75,000
Accounts Accelvable				1
Accounts Payable Cash	Liability Asset	Decrease	Debit Credit	Rs.5,500 Rs.5,500
	Capital (Mr.Akram) Office Supplies Cash Dry Cleaning Machine Cash Accounts Payable Furniture Cash Service Income Wages Expense Cash Mages Expense Cash Service Income	Capital (Mr.Akram)Owner's EquityOffice Supplies CashAssetCashAssetDry Cleaning Machine CashAssetAccounts PayableLiabilityFurniture CashAssetAccounts PayableLiabilityFurniture CashAssetCashAssetService IncomeExpense AssetCashAssetService IncomeExpense AssetCashAssetUtilities Expense CashAssetAccounts Receivable Service IncomeAssetAsset AssetAssetAsset AssetAssetAccounts Receivable Service IncomeAssetAsset AssetAssetAsset AssetAssetAccounts Receivable Service IncomeAssetAsset AssetAssetAsset AssetAssetAccounts Receivable AssetAssetAsset AssetAssetAssetAssetAssetAssetAssetAsset	Capital (Mr.Akram)Owner's Equity IncreaseIncreaseOffice Supplies CashAssetIncreaseDry Cleaning Machine CashAssetIncreaseDry Cleaning Machine CashAssetIncreaseAccounts PayableIncreaseIncreaseFurniture CashAssetIncreaseFurniture CashAssetIncreaseCashAssetIncreaseFurniture CashAssetIncreaseCashAssetIncreaseService IncomeExpense IncreaseIncreaseWages Expense CashAssetIncreaseAccounts Receivable Service IncomeAssetIncreaseAccounts Receivable Service IncomeAssetIncreaseUtilities Expense CashExpense RevneueIncreaseAccounts Receivable Service IncomeAssetIncreaseAccounts Receivable Service IncomeAssetIncreaseAccounts Receivable Service IncomeAssetIncreaseAccounts Receivable Service IncomeExpense DecreaseIncreaseAccounts Receivable Service IncomeExpense DecreaseIncreaseAccounts Receivable Service IncomeExpense DecreaseIncreaseAccounts Receivable Service IncomeExpense DecreaseIncreaseAccounts Receivable Service IncomeExpense DecreaseIncreaseAccounts Receivable Service IncomeExpense ServiceIncreaseAccounts Receivable Service IncomeEx	Capital (Mr.Akram)Owner's Equity IncreaseIncrease CreditOffice Supplies CashAssetIncrease DecreaseDebit CreditDry Cleaning Machine CashAssetIncrease DecreaseDebit CreditAccounts PayableIncrease LiabilityIncrease DecreaseCreditFurniture CashAssetIncrease DecreaseDebit CreditFurniture CashAssetIncrease DecreaseDebit CreditCash Service IncomeAssetIncrease RevenueDebit IncreaseWages Expense CashExpense AssetIncrease DecreaseDebit CreditAccounts Receivable Service IncomeAssetIncrease CreditDebit CreditAccounts Receivable Service IncomeAssetIncrease CreditDebit CreditUtilities Expense CashExpense RevneueIncrease IncreaseDebit CreditAccounts Receivable Service IncomeAssetIncrease IncreaseDebit CreditAccounts Receivable Service IncomeAssetIncrease IncreaseDebit CreditUtilities Expense CashExpense AssetIncrease IncreaseDebit Credit

Operational Level 1

Qno7:					
	1 <mark>Cash and an </mark>	Asset	Increase	Debit	Rs.100,000
	Capital	Owner's Equity	Increase	Credit	Rs.100,000
	2 Office Equipment	Asset	Increase	Debit	Rs.20,000
	Cash 🛛 👘	Asset	Decrease	Credit	Rs.20,000
:	3 Office Supplies	Asset	Increase	Debit	Rs.10,000
	Accounts Payable	Liability	Increase	Credit	Rs.10,000
	4 Accounts Payable	Liability	Decrease	Debit	Rs.5,000
	Cash 🛛 👘	Asset	Decrease	Credit	Rs.5,000
	5 Accounts Receivable	Asset	Increase	Debit	Rs.10,000
	Service Income	Revneue	Increase	Credit	Rs.10,000
	5 <mark>Cash</mark>	Asset	Increase	Debit	Rs.5,000
	Service Income	Revenue	Increase	Credit	Rs.5,000
	7 <mark>Cash</mark>	Asset	Increase	Debit	<u>Rs.5,000</u>
	Accounts Receivable	Asset	Decrease	Credit	<u>Rs.5,000</u>
	8 <mark>Salaries Expense</mark>	Expense	Increase	Debit	Rs.5,000
	Cash	Asset	Decrease	Credit	Rs.5,000
	9 <mark>Drawing</mark>	Contra Owner's Equity	Increase	Debit	<u>Rs.5,000</u>
	Cash	Asset	Decrease	Credit	<u>Rs.5,000</u>

Operational Level 1

Fundamentals of Financial Accounting

Qno8:					
1	Cash	Asset	Increase	Debit	Rs.60,000
	Capital	Owner's Equity	Increase	Credit	Rs.60,000
	(Mr.Aslam)				
2	Office Supplies	Asset	Increase	Debit	Rs.500
	Cash	Asset	Decrease	Credit	Rs.500
3	Dry Cleaning Mahine	Asset	Increase	Debit	Rs.50,000
	Accounts Payable	Liability	Increase	Credit	Rs.50,000
4	Cash	Asset	Increase	Debit	Rs.15,000
	Service Income	Revenue	Increase	Credit	Rs.15,000
5	Accounts Receivable	Asset	Increase	Debit	Rs.30,000
	Service Income	Revneue	Increase	Credit	Rs.30,000
6	Rent Expense	Expense	Increase	Debit	Rs.5,000
	Cash	Asset	Decrease	Credit	Rs.5,000
7	Salaries Expense	Expense	Increase	Debit	<u>Rs.15,000</u>
	Cash	Asset	Decrease	Credit	Rs.15,000

Operational Level 1

Qno9:					
1	Cash	Asset	Increase	Debit	Rs.100,000
	Capital	Owner's Equity	Increase	Credit	Rs.100,000
	(Mr.Farhan)				
2	Shop	Asset	Increase	Debit	Rs.50,000
	Cash	Asset	Decrease	Credit	Rs.5,000
	Accounts Payable	Liability	Increase	Credit	Rs.45,000
3	Land	Asset	Increase	Debit	Rs.30,000
	Cash	Asset	Decrease	Credit	Rs.30,000
I					
4	Accounts Receivable	Asset	Increase	Debit	Rs.15,000
	Land	Asset	Decrease	Credit	Rs.15,000
5	Office Equipment	Asset	Increase	Debit	<u>Rs.10,000</u>
	Accounts Payable	Liability	Increase	Credit	Rs.10,000
6	Cash	Asset	Increase	Debit	Rs.10,000
	Accounts Receivable	Asset	Decrease	Credit	Rs.10,000
7	Accounts Payable	Liability	Decrease	Debit	<u>Rs.10,000</u>
	Cash	Asset	Decrease	Credit	<u>Rs.10,000</u>
8	Salaries Expense	Expense	Increase	Debit	Rs.20,000
	Cash	Asset	Decrease	Credit	Rs.20,000

Operational Level 1

Qno10:					
1	Cash	Asset	Increase	Debit	Rs.5,000
	Capital	Owner's Equity	Increase	Credit	Rs.5,000
	(Mr.Iqbal)				
	-				
2	Office Supplies	Asset	Increase	Debit	Rs.300
	Cash	Asset	Decrease	Credit	Rs.300
3	Furniture	Asset	Increase	Debit	Rs.4,000
	Cash	Asset	Decrease	Credit	Rs.4,000
4	Office Rent Expense	Expense	Increase	Debit	Rs.350
	Cash	Asset	Decrease	Credit	Rs.350
5	Cash	Asset	Increase	Debit	Rs.4,000
	Commission Income	Revenue	Increase	Credit	Rs.4,000
6	Cash	Asset	Increase	Debit	Rs.500
	Accounts Receivable	Asset	Increase	Debit	Rs.3,500
	Commission Income	Revneue	Increase	Credit	Rs.4,000
7	Furniture	Asset	Increase	Debit	<u>Rs.1,000</u>
	Cash	Asset	Decrease	Credit	Rs.300
	Accounts Payable	Liability	Increase	Credit	Rs.700

Operational Level 1

1Cash CapitalAsset Owner's EquityIncrease IncreaseDebit CreditRs.2,50 Rs.2,502Prepaid Rent CashAssetIncrease DecreaseDebit CreditRs.600 Rs.6003Office Equipment CashAssetIncrease DecreaseDebit CreditRs.1,20 Rs.1,204Office Supplies Office Equipment CashAssetIncrease DecreaseDebit CreditRs.1,20 Rs.1,204Office Supplies Office Equipment Accounts PayableAssetIncrease IncreaseDebit Rs.300 CreditRs.60 Rs.3005Cash Service IncomeAssetIncrease RevneueDebit Rs.400Rs.400 Rs.4006Salaries Expense CashExpense AssetIncrease IncreaseDebit Rs.2506Salaries Expense CashExpense AssetIncrease IncreaseDebit Rs.2506Salaries Expense CashExpense AssetIncrease IncreaseDebit Rs.250	00
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4Office Supplies Office Equipment Accounts PayableAsset LiabilityIncrease IncreaseDebit Rs.300 IncreaseRs.60 Rs.300 Rs.3005Cash Service IncomeAssetIncrease RevneueDebit IncreaseRs.400 Rs.4006Salaries Expense CashExpense AssetIncrease IncreaseDebit Rs.250 Rs.250	
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Accounts PayableLiabilityIncreaseCreditRs.3605Cash Service IncomeAssetIncrease RevneueDebit IncreaseRs.400 Rs.4006Salaries Expense CashExpense AssetIncrease DecreaseDebit Rs.250 Rs.250	
5Cash Service IncomeAsset RevneueIncrease IncreaseDebit CreditRs.400 Rs.4006Salaries Expense CashExpense AssetIncrease DecreaseDebit Rs.250Rs.250 Rs.250)
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Cash Asset Decrease Credit Rs.250)
Cash Asset Decrease Credit Rs.250	
)
)
7 Accounts Receivable Asset Increase Debit Rs.750)
Service Income <u>Revenue</u> <u>Increase</u> <u>Credit</u> <u>Rs.750</u>)
8 Cash Asset Increase Debit Rs.750)
Accounts Receivable Asset Decrease Credit Rs.750)
9 Accounts Payable Liability Decrease Debit Rs.100	
Cash <u>Asset</u> <u>Decrease</u> <u>Credit</u> <u>Rs.100</u>)

Operational Level 1

Fundamentals of Financial Accounting

Qno12:					
a	Cash	Asset	Increase	Debit	Rs.100,000
	Furniture	Asset	Increase	Debit	<u>Rs.30,000</u>
	Shop	Asset	Increase	Debit	Rs.150,000
	Bank	Asset	Increase	Debit	<u>Rs.50,000</u>
	Capital	Owner's Equity	Increase	Credit	Rs.330,000
	(Mr.Aziz)				
1	Office Supplies	Asset	Increase	Debit	<u>Rs.20,000</u>
	Cash	Asset	Decrease	<u>Credit</u>	<u>Rs.20,000</u>
2	Equipment	Asset	Increase	Debit	<u>Rs.10,000</u>
	Accounts Payable	Liability	Increase	Credit	<u>Rs.10,000</u>
3	Cash	Asset	Increase	Debit	<u>Rs.30,000</u>
	Commission Income	Revenue	Increase	Credit	Rs.30,000
4	Equipment	Asset	Increase	Debit	Rs.40,000
	Accounts Payable	<u>Liability</u>	Increase	Credit	Rs.40,000
5	Accounts Receivable	Asset	Increase	Debit	Rs.100,000
	Commission Income	Revneue	Increase	Credit	Rs.100,000
6	Salaries Expense	Expense	Increase	Debit	Rs.15,000
	Cash	Asset	Decrease	Credit	<u>Rs.15,000</u>
7	Cash	Asset	Increase	Debit	<u>Rs.60,000</u>
	Accounts Receivable	Asset	Decrease	Credit	<u>Rs.60,000</u>
8	Accounts Payable	Liability	Decrease	Debit	<u>Rs.30,000</u>
	Cash	Asset	Decrease	Credit	<u>Rs.30,000</u>
9	Cash	Asset	Increase	Debit	<u>Rs.10,000</u>
	Accounts Receivable	Asset	Increase	Debit	<u>Rs.5,000</u>
	Commission Income	Revenue	Increase	Credit	Rs.15,000

Operational Level 1

Qno13:					
1	Cash	Asset	Increase	Debit	<u>Rs.600,000</u>
	Capital	Owner's Equity	Increase	<u>Credit</u>	Rs.600,000
	(Baba Ji)				
2	Bank	Asset	Increase	Debit	<u>Rs.300,000</u>
	Capital	Owner's Equity	Increase	<u>Credit</u>	<u>Rs.300,000</u>
	(Baba Ji)				1
3	Dry Cleaning Machine	Asset	Increase	Debit	<u>Rs.300,000</u>
	Cah	Asset	Decrease	<u>Credit</u>	<u>Rs.150,000</u>
	Accounts Payable	<u>Liability</u>	Increase	<u>Credit</u>	<u>Rs.150,000</u>
4	Furnitue	Asset	Increase	Debit	<u>Rs.40,000</u>
	Bank	Asset	Decrease	Credit	<u>Rs.40,000</u>
5	Prepaid Shop Rent	Asset	Increase	Debit	<u>Rs.50,000</u>
	Cash	Asset	Decrease	Credit	Rs.50,000
6	Supplies	Asset	Increase	Debit	Rs.20,000
	Cash	Asset	Decrease	Credit	Rs.20,000
					f
7	Equipment	Asset	Increase	Debit	Rs.50,000
	Bank	Asset	Decrease	Credit	Rs.50,000
					<u></u>
8	Cash	Asset	Increase	Debit	Rs.100,000
	Service Income	Revenue	Increase	Credit	Rs.100,000
					<u></u>
9	Accounts Receivable	Asset	Increase	Debit	Rs.150,000
	Service Income	Revenue	Increase	Credit	Rs.150,000
					<u></u>
10	Salaries Expense	Expense	Increase	Debit	Rs.30,000
	Cash	Asset	Decrease		Rs.30,000
					<u></u>
11	Advertising Expense	Expense	Increase	Debit	Rs.10,000
	Cash	Asset	Decrease	Credit	Rs.10,000
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12	Cash	Asset	Increase	Debit	Rs.100,000
	Accounts Receivable	Asset	Decrease	Credit	Rs.100,000
13	Accounts Payable	Liability	Decrease	Debit	Rs.50,000
	Cash	Asset	Decrease	Credit	Rs.50,000
14	Drawing (Baba Ji)	Contra Owner's Equity	Increase	Debit	Rs.15,000
	Cash	Asset	Decrease	Credit	Rs.15,000
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15	Drawing (Baba Ji)	Contra Owner's Equity	Increase	Debit	Rs.4.000
15		Contra Owner's Equity Asset	Increase Decrease	Debit Credit	<u>Rs.4,000</u> Rs.4.000
15	Drawing (Baba Ji) Cash Accounting with V&W&	Asset	Increase Decrease Cell No: 0332-2935	Credit	<u>Rs.4,000</u> <u>Rs.4,000</u>
15	Cash	Asset	Decrease	Credit	· · · · · · · · · · · · · · · · · · ·