

B	I	N	G	O
Office Equipment	\$10700	Balance Sheet	Increase Inventory Increase Accounts Payable	Current Liabilities
Accounts Payable	Non Current Assets	Decrease bank Decrease Accounts Payable	\$4300	Increase Bank Increase Capital
Long Term Liabilities	Owner's Equity	FREE	\$51400	Cash in Hand
Accounting Equation	Creditors	Inventory	Current Assets	$L = A - C$
Capital	Debtors	$C = A - L$	$A = L + C$	Fixed Assets

B	I	N	G	O
Owner's Equity	Inventory	Increase Bank Increase Capital	Fixed Assets	$L = A - C$
\$51400	Accounting Equation	Current Liabilities	Accounts Payable	Debtors
\$4300	Cash at Bank	FREE	\$10700	Current Assets
Office Equipment	$A = L - C$	Premises	Increase Inventory Increase Accounts Payable	Decrease bank Decrease Accounts Payable
Balance Sheet	Cash in Hand	Creditors	Capital	Non Current Assets

B	I	N	G	O
Accounts Payable	$L = A - C$	Creditors	Increase Inventory Increase Accounts Payable	\$10700
Owner's Equity	Increase Bank Increase Capital	Balance Sheet	Accounting Equation	Debtors
Cash in Hand	Cash at Bank	FREE	\$51400	\$4300
$A = L + C$	Long Term Liabilities	Current Liabilities	$C = A - L$	Fixed Assets
Non Current Assets	Office Equipment	Current Assets	Capital	Accounts Receivable