TASK 5.13 Analysis of transactions & Accounting Equation

No. Account debited	Account credited	Journal	Amount	Effect on Accounting Equation		
				Α	0	L
Dealt	Capital: 1, lones	CRJ	R50 000	+	+	0
		GJ	130 000	+	+	0
		CP]	2 000	-	-	0
Drawings: S. Smith			800	-	-	0
Drawings: S. Smith			3 000	-	-	0
Drawings: J. Jones			36 000	0	±	0
Salary: J. Jones	Current a/c: J. Jones			0	±	0
	Current a/c: S. Smith			0	±	0
	Current a/c: J. Jones			0	±	0
	Current a/c: Sally Smith			0	±	0
Appropriation	Current a/c: J. Jones	GJ	16 500	0	±	0
	Bank Vehicle Drawings: S. Smith Drawings: S. Smith Drawings: J. Jones Salary: J. Jones Bonus: S. Smith Interest on capital	BankCapital: J. JonesVehicleCapital: J. JonesDrawings: S. SmithBankDrawings: S. SmithTrading stockDrawings: J. JonesBankSalary: J. JonesCurrent a/c: J. JonesBonus: S. SmithCurrent a/c: S. SmithInterest on capitalCurrent a/c: J. JonesCurrent a/c: Sally Smith	Account debredCapital: J. JonesCRJBankCapital: J. JonesGJVehicleCapital: J. JonesGJDrawings: S. SmithBankCPJDrawings: S. SmithTrading stockCPJDrawings: J. JonesBankCPJSalary: J. JonesCurrent a/c: J. JonesGJBonus: S. SmithCurrent a/c: S. SmithGJInterest on capitalCurrent a/c: J. JonesGJCurrent a/c: J. JonesGJCurrent a/c: J. JonesGJCurrent a/c: J. JonesGJ	Account debitedAccount createdSecond createdBankCapital: J. JonesCRJR50 000VehicleCapital: J. JonesGJ130 000Drawings: S. SmithBankCPJ2 000Drawings: S. SmithTrading stockCPJ800Drawings: J. JonesBankCPJ3 000Salary: J. JonesCurrent a/c: J. JonesGJ36 000Bonus: S. SmithCurrent a/c: S. SmithGJ9 000Interest on capitalCurrent a/c: J. JonesGJ4 500Current a/c: Sally SmithGJ49 500	Account debitedAccount creditedJournalAmountBankCapital: J. JonesCRJR50 000+VehicleCapital: J. JonesGJ130 000+Drawings: S. SmithBankCPJ2 000-Drawings: S. SmithTrading stockCPJ800-Drawings: J. JonesBankCPJ3 000-Drawings: J. JonesBankCPJ3 000-Salary: J. JonesCurrent a/c: J. JonesGJ10 0000Bonus: S. SmithCurrent a/c: S. SmithGJ9 0000Interest on capitalCurrent a/c: Sally SmithGJ4 5000Current a/c: J. JonesGJ4 50000Current a/c: Sally SmithGJ49 50000	Account debitedAccount creditedJournalAmount $EquationBankCapital: J. JonesCRJR50 000++VehicleCapital: J. JonesGJ130 000++Drawings: S. SmithBankCPJ2 000Drawings: S. SmithTrading stockCPJ800Drawings: J. JonesBankCPJ3 000Drawings: J. JonesCurrent a/c: J. JonesGJ36 0000\pmSalary: J. JonesCurrent a/c: S. SmithGJ9 0000\pmInterest on capitalCurrent a/c: Sally SmithGJ45000\pmLow intimeCurrent a/c: Sally SmithGJ49 5000\pm$