

การวิเคราะห์รายการค้า

1. Analysis of transactions of Nan Beauty Shop by marking ✓ as follows

ว.ด.ป.	รายการค้า	สินทรัพย์		หนี้สิน		ส่วนของเจ้าของ	
		เพิ่ม	ลด	เพิ่ม	ลด	เพิ่ม	ลด
Jan.1	Miss Nan used cash to invest						
2	Cash to the bank.						
3	Paid utilities.						
4	Purchased equipment for cash.						
5	Purchased decoration on credit.						
6	Receive services.						
7	Pay rent for shop.						
8	Beauty services into the beauty contest are not get paid.						
9	Payments on the decoration Jan.5.						
10	Receive payment from the Division contest Jan.8						
11	Loans from banks and used account of the business.						
12	Miss Nan Withdrawal of the business to personal use.						
13	Payment salary employees.						

2. Analysis of increase or decrease of assets liabilities and owner's equity as follows:

Transactions	Assets	Liabilities	Owner's equity
Exe. Cash used for investment 200,000baht.	+200,000		+200,000
1. Cash used for investment 100,000baht.			
2. Loan money from banks 20,000baht.			
3. Purchased decoration on credit 6,000 baht.			
4. Receive Income from services 3,000 baht.			
5. Paid for transportation 1,000 baht.			
6. Send a bill payment from receivable 3,600 baht.			
7. Purchased office supplies on credit 4,000 baht.			
8. Payments to payable 3,000 baht.			
9. Payment of insurance premium store 9,000 baht.			
10. Take money in the store for personal use 2,000 baht.			