

$$A - L = E$$

$$50000 - 20000 = 30000$$

$$20000 - 0 = 20000$$

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$$520000 - 200000 = 320000$$

$$8000 - 0 = 8000$$

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$$528000 - 200000 = 328000$$

$$-30000 = -31000 = +1000$$

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$$498000 - 169000 = 329000$$

$$-2000 = 0 = -2000$$

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$$496000 - 169000 = 327000$$

$$0 + 1000 = -1000$$

$$(4000) - 0 = (4000)$$

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$$492000 - 170000 = 322000$$

# Capital Maintenance :-

Ex:-  $1/4 \Rightarrow$  Business started with 300000/-  
Cash

Used entire cash to purchase  
Calculators @ 300/-

i.e. 1000 no. of Calculators.

Sold all Calculators @ 500/-  
i.e. 500000

Drawings of Rs. 200,000

Sol) :-

Closing Capital	=	300000
Opng Capital	=	300000
Net profit after Drawing	=	0

Conclusion  $\Rightarrow$  No Growth  
No Loss

Ex:- Same General Inflation  $\Rightarrow$  20% Index  
1/4 100  
3/3 120

1/4 Capital Introduced = 30000  
(Opng)

3/3 Opng Capital at Current Situation =  $\frac{30000}{100} \times 120$   
= 36000

3/3 Closg Capital Capital = 30000  
(60000)

Cost 330  $\times$  1000  $\Rightarrow$  330000

Loss  
Change  
(min.)

300000  
(+) 200000  
500000  
(-) 330000

~~175000~~

Op Capital Introduced = 750000

Units  
9375

Cost per unit = 80/-

Sale = 120/-

Cost now = 95/-

Drawing = 360000

Max. Drawing ?

⇒ Actual  
Clo. Capital = 750000  
(+) 375000 Profit  
(-) 360000 Draw

$$\text{Actual Clos. Cap} = \underline{\underline{765000}}$$

⇒ Open Capital at Current Value

$$9375 \text{ Units} \times 95 = \boxed{890625}$$

$$\begin{array}{r} 890625 \\ 765000 \\ \hline 125625 \end{array} \text{ Excess Withdrawal}$$

$$\begin{array}{r} \text{Actual Drawing} \quad 360000 \\ (-) 125625 \end{array}$$

$$\text{Max} \quad \underline{\underline{234375}}$$