

$$A - L = E$$

$$50000 - 20000 = 30000$$

$$20000 - 0 = 20000$$

$$520000 - 200000 = 320000$$

$$8000 - 0 = 8000$$

$$528000 - 200000 = 328000$$

$$-30000 - 31000 = +1000$$

$$498000 - 169000 = 329000$$

$$-2000 - 0 = -2000$$

$$496000 - 169000 = 327000$$

$$0 + 1000 = -1000$$

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

$$492000 - 170000 = 322000$$

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	=	300,000
Opng Capital	=	300,000
		<hr/>
Net profit	=	0
after Drawing		<hr/>

Conclusion \Rightarrow No Growth
No Loss

Ex:- 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 = 30000
(60000)

Cost 330 \times 1000 \Rightarrow 330000

Loss
Share
(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 = 750000

Clos. Capital

(+) 375000 Profit
(-) 360000 Draw

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

⇒ Open Capital at Current Value

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

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

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

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