Mehedi Hasan Enterprise completed the following transactions in July 2024.

July 1: The owner sold his personal investement for Tk. 1,50,000 and brought in as capital Tk. 1,00,000.

3: Paid house rent Tk. 4,000

4: Purchased merchandise for cash Tk. 60,000.

8: Purchased merchandise from Aziz Tk. 90,000 on account.

10: Borrowed Tk. 60,000 from Dhaka Bank and signed a notes payable.

15: Sold merchandise for cash Tk. 75,000(Cost Tk. 60,000)

20: Sold merchandise to Imran Tk.1,00,000 (cost Tk.80,000)

25: Return merchandise sold on july 20 tk. 5,000 (cost Tk. 4,000)

30: Payment received on account Tk. 50,000

31: Paid advertising bill for Tk. 5,000.

Requirement:

(a) Show the effects of the above transactions on the accounting equation.