Solution:

The analysis of the transactions is as follows:

Transaction	EFFECT ON BALANCE SHEET (in €)		
	Assets =	Liabilities +	Stockholders' Equity
(1)	+80,000 (Cash)		+80,000 (Capital)
(2)	+10,000 (Inventory) -10,000 (Cash)		
(3)	+8,000 (Inventory)	+8,000 (Accounts Payable)	
(4)	+15,000 (Equipment) -5,000 (Cash)	+10,000 (Notes Payable)	
(5)	No effect since it is not monetary		
(6)	-600 (Inventory)		-600 (Capital)
(7)	-300 (Inventory) +300 (Cash)		
(8)	No effect since it has no net effect		
(9)	-500 (Inventory)	-500 (Accounts Payable)	
(10)	-2,000 (Cash)	-2,000 (Notes Payable)	
(11)	+5,000 (Equipment)		+5,000 (Capital)
(12)	-3,000 (Cash)	-3,000 (Accounts Payable)	
(13)	No effect on the business		
(14)	No effect on the business		
(15)	-2,500 (Equipment) +2,500 (Cash)		

The balance sheet is as follows:

BALANCE SHEET (in €)

Name: Autoparts Lisbon
As Of: March 31, 2011

Particulars	**Amount**
ASSETS:	
Cash	62,800
Inventory	16,600
Equipment	17,500
Total assets	**96,900**
LIABILITIES:	
Accounts Payable	4,500
Notes Payable	8,000
Total liabilities	**12,500**
STOCKHOLDERS' EQUITY:	
Paid in Capital	84,400
Total stockholders' equity	**84,400**
Total liabilities & stockholders' equity	**96,900**