

DEBITS & CREDITS

Cheat Sheet

Double-Entry Bookkeeping

	Debit (Dr)	Credit (Cr)
Assets	Increase	Decrease
Liabilities	Decrease	Increase
Equity	Decrease	Increase
Income	Decrease	Increase
Expenses	Increase	Decrease

Helps you to know which account to debit and which account to credit when processing bookkeeping journals

For example

Debiting an Asset Account *increases* its value
Crediting an Asset Account *decreases* its value

Accounting Cheat Sheet Debits Credits

Michael Hoelscher

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the author's name.

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