# **Debits And Credits Cheat Sheet**



#### F9Finance.com

Debits	Credits	Debits	Credits
+		Cash, Inventory	Cash, Inventory
-	+		Loans/Accounts Payable
-			Retained Earnings
	+		Sales Revenue
+	-	Rent, Salaries	
	- -	- + - +	- + + + + + + + + + + + + + + + + + + +

Invoice

**Payment** 

Quick Tip - DEALER
Dividends
Expenses
Assets
increase with debits
Liabilities
Equity
Revenue

#### Step-by-Step Guide to Recording Transactions

increase with credits

1. Identify the Transaction
What's happening? Are you buying inventory,
paying a bill, or receiving income?

2. Determine the Accounts Affected
Figure out which accounts are impacted by the
transaction. Decide whether each account is
increasing or decreasing.

#### 3. Apply the Debit and Credit Rules

#### 4. Record the Transaction

Write the transaction date. Briefly describe the transaction. List the affected accounts. Enter the debit and credtamounts in the appropriate columns.

# Recording A Sale

Debits	Credits
Accounts Receivable \$100	Sales Revenue \$100
Bank Account \$100	Accounts Receivable \$100

# Recording An Expense

	Debits	Credits
Purchase	Expense \$100	Accounts Payable \$100
Payment	Accounts Payable \$100	Bank Account \$100

# **Accounting Cheat Sheet Debits Credits**

Stephen L. Nelson, John A. Tracy

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