DEBITS & CREDITS Cheat Sheet

Double-Entry Bookkeeping

Debit (Dr) Credit (Cr)

Assets

Liabilities

Equity

Income

Expenses

Increase

Decrease

Decrease

Decrease

Increase

Decrease

Increase

Increase

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

Beginner Bookkeeping

Accounting Cheat Sheet Debit Credit

Satya Kejriwal, Anand Singh Verma

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Analysis It is a bonus section As you know I am a fan of Warren Buffett and cannot miss financial statements and ratios when we talk about finance and accounting This part deals with Profit Loss Balance Sheet Cash Flow etc and recommends which section and ratio are most important while you want to do a quick health check of a company I recommend this for everyone even if you don t want to know about debit credit or D365 accounting It will make you a little more intelligent in reading the financials of an organization Note This book is the first in the series of two books There will be some advanced topics in the next book e g revenue recognition project accounting lease accounting landed costing and manufacturing etc

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