

Analyzing Transactions

BALANCE SHEET

Any Asset Account

DR Side
Balance Side
Increase Side

+



CR Side
Decrease Side

-



Any Liability Account

DR Side
Decrease Side

-



CR Side
Balance Side
Increase Side

+



OWNER'S CAPITAL ACCOUNT

DR Side
Decrease Side

-



CR Side
Increase Side

+



Any Expense Account

DR Side
Balance Side
Increase Side

+



CR Side
Decrease Side

-



Any Revenue Account

DR Side
Decrease Side

-



CR Side
Balance Side
Increase Side

+



Owner's Drawing Account

DR Side
Balance Side
Increase Side

+



CR Side
Decrease Side

-

