

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

