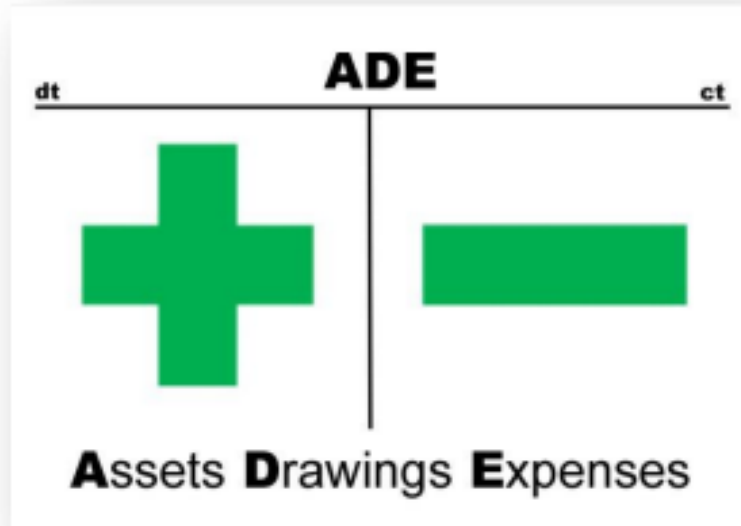
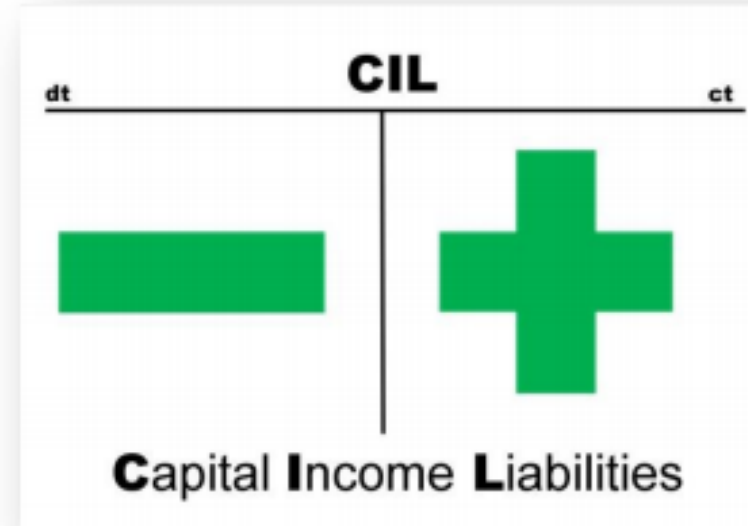


When to Know Which Accounts are Debited and Credited



Assets, Drawings and Expenses
increase on the **debit side**
and **decreases** on the **credit side**



Capital, Income and Liabilities
increase on the **credit side**
and **decreases** on the **debit side**