

ACCOUNTING DR/CR CHEAT SHEET

Combining Statement of Revenues, Expenses, and Changes in Net Position

INCOME STATEMENT *Driven by Organization*

Banner screen FGIBDST, or acct detail FGITRND

<u>ACCOUNT</u>	<u>INCREASED BY</u>	<u>DECREASED BY</u>
Revenue (5XXX)	Credit	Debit
Tuition		
Fees		
Appropriations		
Gifts and Grants		
Departmental Income		
Expenses (6XXX & 7XXX)	Debit	Credit
Labor (6XXX)		
Supply and Expenses (7XXX)		
Travel		
Services		
Maint & Repair		
Utilities		

Combining Statement of Net Position

BALANCE SHEET- *Driven by FUND*

Banner screen FGITBSR, or account detail FGIGLAC

<u>ACCOUNT</u>	<u>INCREASED BY</u>	<u>DECREASED BY</u>
Assets (1XXX)	Debit	Credit
Cash		
Investments		
Receivables		
Inventories		
Liabilities (2XXX)	Credit	Debit
Accounts Payable		
Other Payables		
Accruals		
Long Term Debt		
Fund Balance/Equity (4XXX)	Credit	Debit

Consonants = Credit Balance

Vowels = Debit Balance