|  |  |  |  |
| --- | --- | --- | --- |
| **Types of Accounts** | **Beginning Value Side** | **Increases** | **Decreases** |
| ASSETS | DEBIT(Left) | DEBIT(Left) | CREDIT(Right) |
| LIABILITIES & OWNER’S EQUITY | CREDIT(Right) | CREDIT(Right) | DEBIT(Left) |

**DEBIT & CREDIT THEORY RULES**