

Debits and Credits in the Ledger Accounts

<p>ASSETS =</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2" style="text-align: center; border-top: 1px solid black;">CASH</td></tr> <tr><td style="text-align: center; width: 50%;">+</td><td style="text-align: center; width: 50%;">-</td></tr> </table>	CASH		+	-	<p>LIABILITIES +</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2" style="text-align: center; border-top: 1px solid black;">ACCOUNTS PAYABLE</td></tr> <tr><td style="text-align: center; width: 50%;">-</td><td style="text-align: center; width: 50%;">+</td></tr> </table>	ACCOUNTS PAYABLE		-	+	<p>OWNER'S EQUITY</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2" style="text-align: center; border-top: 1px solid black;">CAPITAL</td></tr> <tr><td></td><td style="text-align: center;">+</td></tr> </table>		CAPITAL			+				
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(+) Increases the Ledger Account
 (-) Decreases the Ledger Account