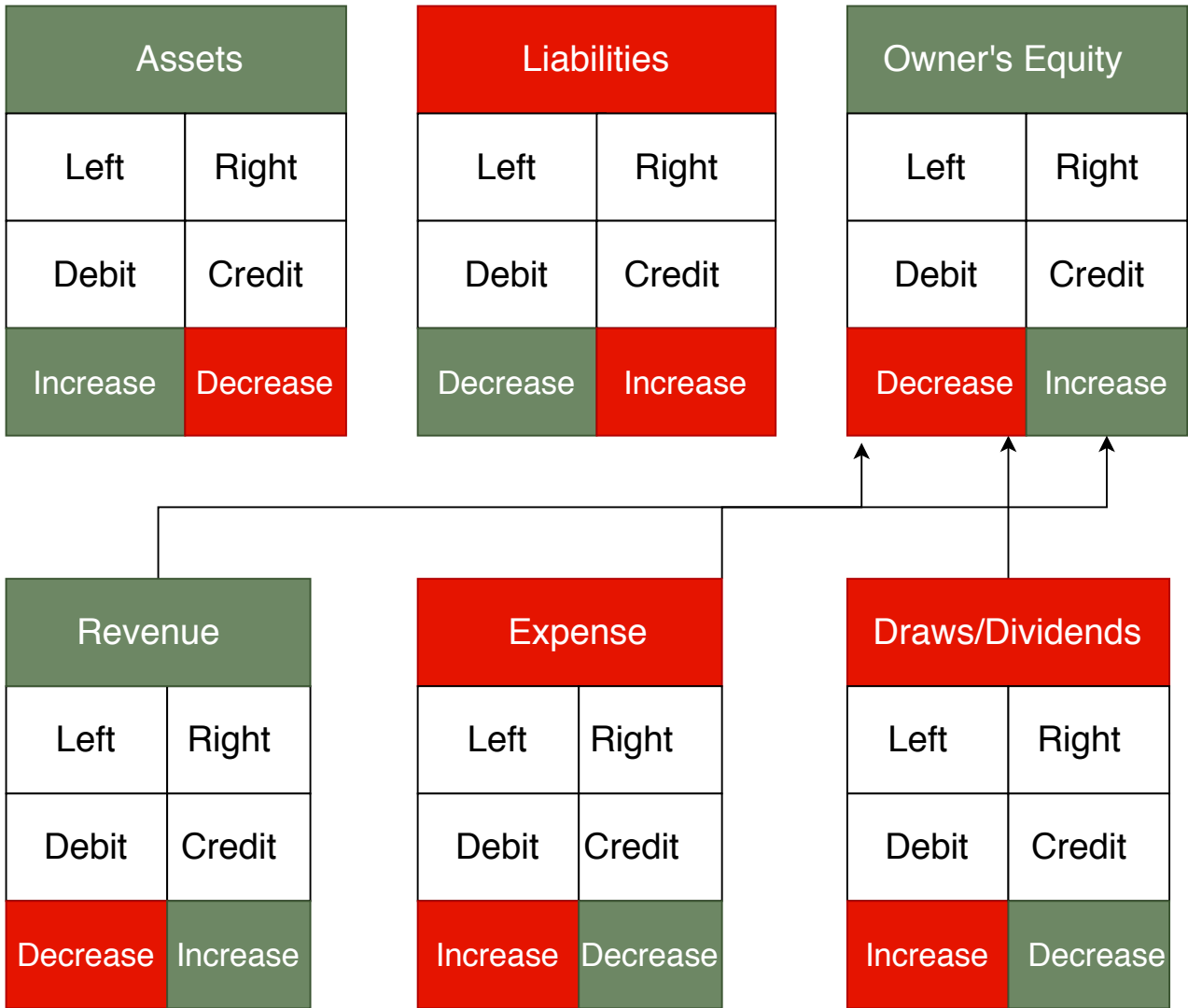


Debit-Credit Diagram



Debits Increase Assets-Liabilities-Expenses-Draws/Dividends

Debits Decrease Liabilities-Owner's Equity-Revenue

Credits Increase Liabilities-Owner's Equity-Revenue

Credits Decrease Assets-Expenses-Draws/Dividends

Revenue Increases Owner's Equity

Expenses and Dividends/Draws Decrease Owner's Equity