

**1. ALL ASSET ACCOUNTS**

Debit \_\_\_\_\_ Credit  
Increase Decrease

**2. ALL LIABILITY ACCOUNTS**

Debit \_\_\_\_\_ Credit  
Decrease Increase

**3. ALL EQUITY ACCOUNTS**

Debit \_\_\_\_\_ Credit  
Decrease Increase

**4. ALL REVENUE ACCOUNTS**

Debit \_\_\_\_\_ Credit  
Decrease Increase

**5. ALL EXPENSE ACCOUNTS**

Debit \_\_\_\_\_ Credit  
Increase Decrease