**CORPORATE FINANCIAL SYSTEMS**

**TABLE 1: SIGN CONVENTIONS**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **ACCOUNT TYPE**  | **CHANGE**  | **NAME**  | **REPORT**  | **DATAENTRY**  | **INTERNALSTORAGE**  |
| **BUDGET PORTION**  |
| Appropriation | Increase | CREDIT | CR | **+**  |  |
| Appropriation | Decrease | DEBIT | Blank | **-**  | **-**  |
| Income | Increase | DEBIT | Blank | **-**  | **-**  |
| Income | Decrease | CREDIT | CR | **+**  |  |
| **LEDGER PORTION**  |
| **Balance Sheet**  |
| Assets | Increase | DEBIT | Blank | **+**  |  |
| Assets | Decrease | CREDIT | CR | **-**  | **-**  |
|   |
| Liabilities & Fund Balances | Increase | CREDIT | CR | **-**  | **-**  |
| Liabilities & Fund Balances | Decrease | DEBIT | Blank | **+**  |  |
|   |
| Fund Balances-Budget Amt | Increase | DEBIT | Blank | **+**  |  |
| Fund Balances-Budget Amt | Decrease | CREDIT | CR | **-**  | **-**  |
|   |
| **Expenditures**  |
| Financial Amount | Increase | DEBIT | Blank | **+**  |  |
| Financial Amount | Decrease | CREDIT | CR | **-**  | **-**  |
|   |
| Budget Amt | Increase | CREDIT | CR | **-**  | **-**  |
| Budget Amt | Decrease | DEBIT | Blank | **+**  |  |
|   |
| **Income**  |
| Financial Amount | Increase | CREDIT | CR | **-**  | **-**  |
| Financial Amount | Decrease | DEBIT | Blank | **+**  |  |
|   |
| Budget Amount | Increase | DEBIT | Blank | **+**  |  |
| Budget Amount | Decrease | CREDIT | CR | **-**  | **-**  |