**CORPORATE FINANCIAL SYSTEMS**

**TABLE 1: SIGN CONVENTIONS**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **ACCOUNT TYPE** | **CHANGE** | **NAME** | **REPORT** | **DATA ENTRY** | **INTERNAL STORAGE** |
| **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 | **-** | **-** |