



Open Journal of Accounting

Account Type	Increase is recorded by	Decrease is recorded by
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Expense	Debit	Credit
Revenue	Credit	Debit
Liability	Credit	Debit
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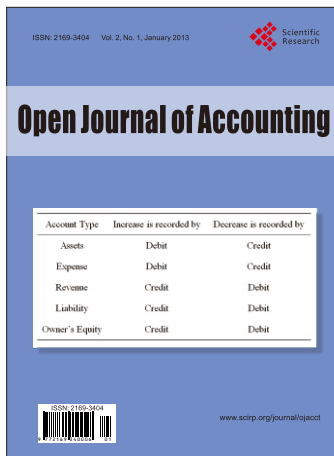
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