### Expanded Rules of Debits and Credits and Normal Balances

<table>
<thead>
<tr>
<th>Assets</th>
<th>Liabilities</th>
<th>Owners' Equity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit for Increase</td>
<td>Credit for Decrease</td>
<td>Debit for Decrease</td>
</tr>
<tr>
<td>Credit for Decrease</td>
<td>Debit for Decrease</td>
<td>Credit for Increase</td>
</tr>
</tbody>
</table>

**Normal Balances**

- **Assets**
  - Debit
- **Liabilities**
  - Credit
- **Owner's Equity--overall**
  - Credit
  - Capital
  - Credit
- **Withdrawals**
  - Debit
- **Revenues**
  - Credit
- **Expenses**
  - Debit
  - Credit
  - Credit
  - Credit
  - Credit
  - Credit

- **Withdrawals**
  - Debit
  - Credit
  - Credit
  - Credit
  - Credit

- **Revenues**
  - Debit
  - Credit
  - Credit
  - Credit
  - Credit

- **Expenses**
  - Debit
  - Credit
  - Credit
  - Credit
  - Credit