

University of South Carolina

Account Code Reference For JE

NEW - PeopleSoft	ACCOUNT	+ POSITIVE Effect	- NEGATIVE Effect
OLD - Legacy	Object Code	Debit Effect	Credit Effect
Assets	1xxx	Increases	Decreases
Liabilities	2xxx	Decreases	Increases
Allocation	3XXXX	Decreases	Increases
Revenue	4XXXX	Decreases	Increases
Expense	5XXXX	Increases	Decreases
Contra-Expense	6XXXX	Decreases	Increases
Transfer In	81XXX	Decreases	Increases
Transfer Out	86XXX	Increases	Decreases