

University of South Carolina
Account Code Reference For JE and BD

NEW - PeopleSoft	ACCOUNT	+ POSITIVE Effect	- NEGATIVE Effect
OLD - Legacy	Object Code	Debit Effect	Credit Effect
Assets	1xxxx	Increases	Decreases
Liabilities	2xxxx	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

Sources

NEW - PeopleSoft	ACCOUNT	+ POSITIVE Effect	- NEGATIVE Effect
OLD - Legacy	Object Code	Debit Effect	Credit Effect
Allocation	3XXXXX	Decreases	Increases
Revenue	4XXXXX	Decreases	Increases
Transfer In	81XXXX	Decreases	Increases

Uses

NEW - PeopleSoft	ACCOUNT	+ POSITIVE Effect	- NEGATIVE Effect
OLD - Legacy	Object Code	Debit Effect	Credit Effect
Expense	5XXXXX	Increases	Decreases
Contra-Expense	6XXXXX	Decreases	Increases
Transfer Out	86XXXX	Increases	Decreases