



# Journal Entry “Cheat Sheet”

## Revenue Accounts (Starts with 4,5):

DEBIT (+)  
DEBIT DECREASES REVENUE

CREDIT (-)  
CREDIT INCREASES REVENUE

*\*\*Always use 000 Prog Fin when utilizing a revenue account\*\**

*\*\*When revenue account 5833710 and Prog Fin 000 are used, they must be used for all lines of the JE\*\**

## Expense Accounts (Starts with 6,7,8):

DEBIT (+)  
DEBIT INCREASES EXPENSE

CREDIT (-)  
CREDIT DECREASES EXPENSE

All Journal Entry requests must be submitted via the AAOU SSC RT system:

<https://provost.umbc.edu/shared-services/>

All Journal Entries should be submitted on the AAOU SSC Journal Entry Request Form and attached to the RT ticket  
REX Report(s) must be attached as supporting documentation for all Journal Entry Requests