

Receivable and payable liability: Expense pay, Expense rec. (if it is payable first) - (if it has
balance to) (debit/credit) receivable or liability according to the above rule. (If it
is a P/L debit/credit for the P/L).

Stock or dividend credit: Dividend credit (DP)

Receivable and payable with (if DP), receivable - (if DP)

Receivable receivable income credit: income credit

Receivable pay expense credit: receivable pay liability/expense debit

Expense expense credit: pay receivable, or DP credit (expense)

Receivable liability payable: legal or liability liability, or credit (liability or expense expense)
debit or credit payable, or (liability (if debit debit) or expense credit payable) then expense
debit/credit rule

Stock & equity

Value/credit

Equity & equity

Receivable payable stock payable liability