

Converting two columns general ledger (debit and credit) to one column, positive or negative:

A debit does not mean more positive, and a credit does not mean negative. It depends on the type of ledger (A collection of financial accounts).

When assets increase, they are debited; they increase the wealth of the company, and they are positive.

For obligations and liabilities, when they increase. They are credited and so positive.

→ For assets, debit will be positive, and they will increase. And credit will be negative and will decrease.

→ Liabilities increase; record on the credit side; positive.

→ When equity increases, record on the credit side and positive.

→ Income will increase the Equity, and expenses will decrease the Equity.

→ When income increases, recorded on the credit side and is positive.

→ when Expense increase, recorded on the debit side and are negative.

ye negative isiliye kiun k expense ka increase Equity ko kamm kr deta. Equity, Assets minus Liabilities. Kiun k kamm ho ho jata expense brhny se tou isiliye negative ho ga.

So, the net impact on increase in Expense will decrease the Equity.

	Debit	Credit
Asset	+	-
Liability	-	+
Equity	-	+
Income	-	+
Expense	-	+

→ Ab Asset kaliye aik formula hna aur bakiyo sb kaliye aik. Hm COA table me ja k dekh le gy k

Assets ki keys kaha se kaha tk phr wo condition me use krna. 10-100 tk keys ha asset ki.

Dax :

```
Amount = If(tbl_GL[Amount_key]<= 100, Tbl_GL[Debit] + Tbl_GL[Credit] * -1, 0 ) +
f(tbl_GL[Amount_key] > 100, Tbl_GL[Debit] * -1 + Tbl_GL[Credit] , 0 )
```

→ Phli If statement Assets kaliye, K agr key less than Or equal to 100 ho tou Debit + credit ho jaye.. Don't worry at a time aik hi me value hni ha.. Aur credit negative hta tou usy -1 se multiply krna .. Aur else me bakiyo kaliye 0. Same dosri IF b easy hi.

→ Now, convert this same amount column to debit and credit,

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→ Credit = IF(tbl_GL[Account_key] <= 100 && tbl_GL[Amount] < 0, tbl_GL[Amount] * -1 , 0)
+ IF(tbl_GL[Account_key] > 100 && tbl_GL[Amount] > 0, tbl_GL[Amount] , 0)
```

Credit me Asset decreased hty tou jko less than 100 ho aur sath -1. Baki sb increase hty tou >0 aye ga.

```
→ Debit = IF(tbl_GL[Account_key] <= 100 && tbl_GL[Amount] > 0, tbl_GL[Amount] , 0)
+ IF(tbl_GL[Account_key] > 100 && tbl_GL[Amount] < 0, tbl_GL[Amount] * -1 , 0)
```

Phli If assets kaliye, Asset ki keys <= 100 ho aur Amount > 0 ho gi tou debited kiun k assets increased by debited. Aur isky ilawaa jo b ha wo decreased hty deboted me. Tou hm nhi chahty k value me negative sign aye tou multiply by -1.