Sign Convention in Kirchoff's Rules:

1. Move through EMF device in assumed direction of polarity (- to +):

 $\varepsilon > 0$

2. Move through EMF device in opposite direction of polarity (+ to –):

 $\epsilon < 0$

3. Move through resistor in assumed direction of current (with current arrow):

 $\Delta V = -IR$

4. Move through resistor in opposite direction of current (against current arrow):

 $\Delta V = +IR$

5. Move through capacitor from + plate to – plate (with **E**-field):

 $\Delta V = -q/C$

6. Move through capacitor from – plate to + plate (against **E**-field):

 $\Delta V = +q/C$