

**SAM—GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 2491 – ACCUMULATED AMORTIZATION–COMPUTER SOFTWARE** **10435.8**  
(New 09/10)

**Normal Balance:** Credit

**Purpose:** This account shows the depreciated portion of the cost of computer software.

**Subsidiaries:** Property Ledger

*Normal Entries:*

<b>Entry No.</b>	<b>Debits</b>	<b>Entry No.</b>	<b>Credits</b>
------------------	---------------	------------------	----------------

Entries to this account will usually be made by special journal entries as circumstances require.