

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2411, COMPUTER SOFTWARE-AMORTIZABLE
(Revised 09/10)

10435

Normal Balance: Debit

Purpose: This account shows the cost of state-owned computer software (purchased, licensed, or internally generated) under the jurisdiction of the particular department.

Subsidiaries: Property Ledger

Normal Entries:

Entry No.	Debits	Entry No.	Credits
20.	Computer software is acquired.	21.	Computer software is disposed of.