

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 3760, ACCRUED LEAVE TIME
(Revised 06/05)

10454

Normal Balance: Credit

Purpose: This account shows the amount reserved for the liability for vacation and compensating time off earned but not taken.

Subsidiaries: Schedule computed from Employee Leave Records, Form 642.

Normal Entries:

Entry No.	Debits	Entry No.	Credits
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No standard entries are shown since this account has limited use.