

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2011, INVESTMENT IN SECURITIES AT COST
(Revised 5/87)

10422

Normal Balance: Debit

Purpose: This account shows the cost of investment in debt securities, such as Treasury Bills.

Subsidiaries: Investments Ledger

Normal Entries:

Entry No.	Debits	Entry No.	Credits
33.	Investment securities are purchased.	34.	Investment securities mature or are sold.