

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2012, INVESTMENT IN SECURITIES
(Revised 5/87)

10423

Normal Balance: Debit

Purpose: This account shows the face value of investment in debt securities other than those recorded at cost in Account No. 2011.

Subsidiaries: Investments Ledger

Normal Entries:

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