

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2012,
INVESTMENT IN SECURITIES**
(Revised 5/1987)

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:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
33.	Investment securities are purchased	34.	Investment securities mature or are sold.