

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2021,
INVESTMENT IN COMMON STOCK**
(Revised 5/1987)

10426

Normal Balance: Debit

Purpose: This account shows the amount of investment in common stock.

Subsidiaries: Investment Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
33.	Common stocks are purchased	34.	Common stocks are sold.