

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2339,
ACCUMULATED DEPRECIATION IMPROVEMENTS
OTHER THAN BUILDINGS**
(Revised 06/2005)

10433

Normal Balance: Credit

Purpose: This account shows the depreciated portion of the cost of improvements, other than buildings.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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Entries to this account will usually be made by special journal entries as circumstances require.