

**SAM – GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 2494 –**  
**ACCUMULATED AMORTIZATION–OTHER INTANGIBLE ASSETS** **10435.11**  
(New 09/2010)

**Normal Balance:** Credit

**Purpose:** This account shows the depreciated portion of the cost of intangible assets, not otherwise classified.

**Subsidiaries:** Property Ledger

Normal Entries:

| <u>Entry</u><br><u>No.</u> | <u>Debits</u> | <u>Entry</u><br><u>No.</u> | <u>Credits</u> |
|----------------------------|---------------|----------------------------|----------------|
|----------------------------|---------------|----------------------------|----------------|

---

*Entries to this account will usually be made by special journal entries as circumstances require.*