

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2413 –

PATENTS, COPYRIGHTS, TRADEMARKS–AMORTIZABLE

10435.2

(New 09/2010)

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned amortizable patents, copyrights and trademarks under the jurisdiction of the particular department.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Patents, copyrights and trademarks are acquired	21.	Patents, copyrights and trademarks are disposed of.