

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2411,
COMPUTER SOFTWARE-AMORTIZABLE**
(Revised 09/2010)

10435

Normal Balance: Debit

Purpose: This account shows the cost of state-owned computer software (purchased, licensed, or internally generated) 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.	Computer software is acquired	21.	Computer software is disposed of.