

**SAM – GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 3760,  
ACCRUED LEAVE TIME**  
(Revised 06/2005)

**10454**

Normal Balance: Credit

Purpose: This account shows the amount reserved for the liability for vacation and compensating time off earned but not taken.

Subsidiaries: Schedule computed from Employee Leave Records, [STD. Form 642](#).

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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*No Standard Entries are shown since this account has limited use.*