The investment in Alpha:

GENERAL JOURNAL				
Date	**Accounts**		**Debit**	**Credit**

The investment in Beta:

GENERAL JOURNAL				
Date	**Accounts**		**Debit**	**Credit**

The investment in Delta:

GENERAL JOURNAL				
Date	Accounts		Debit	Credit

The investment in Gamma:

GENERAL JOURNAL				
Date	Accounts		Debit	Credit