

CHAPTER 4

ACCOUNTING FOR BRANCHES; COMBINED FINANCIAL STATEMENTS

HIGHLIGHTS OF THE CHAPTER

1. A **branch** is a unit of a business enterprise located some distance from the **home office**. A branch generally carries a stock of merchandise obtained from the home office, makes sales, approves customers' credit, and makes collections on trade accounts receivable.
2. The merchandise of a branch may be obtained exclusively from the home office, or a portion may be purchased from outside suppliers. The cash receipts of the branch may be deposited in a bank account of the home office; branch expenses then are paid from an **imprest cash fund** provided by the home office. The imprest cash fund is replenished periodically by the home office. Alternatively, a branch may maintain its own bank account.
3. Certain units or **segments** of a business enterprise may be operated as **divisions**. A division may consist of either a series of branches or one or more corporations. When a segment is operated as a corporation, it is known as a **subsidiary** of the parent company.
4. Costs of organizing a new branch and operating losses during the initial period of operations should be recognized as expenses, not as deferred charges, per AICPA SOP 98-5.
5. The accounting records for branches may be **centralized** in the home office or may be **decentralized** so that each branch maintains a complete set of accounting records. If the accounting records are centralized in the home office, each branch prepares daily reports and documents that are used as sources for journal entries in the accounting records of the home office. If a branch maintains its own accounting records, some transactions or events relating to the branch may be recorded by the home office. Periodic financial statements are provided by the branch to the home office so that combined statements may be prepared.
6. The accounting records of a branch include a Home Office ledger account that is credited for assets and services provided by the home office, and for branch net income. The Home Office account is debited for any assets and services provided by the branch to the home office or to other branches, and for branch net losses. The Home Office account thus is an ownership equity-type account representing the net investment of the home office in the branch.
7. A home office maintains a **reciprocal ledger account**, Investment in Branch, which is debited for the assets and other services provided to a branch, and for net income of the branch; it is credited for the assets and services received from the branch, and for branch net losses.
8. A home office generally charges its branches for expenses (such as insurance, interest, property taxes, advertising, and depreciation) incurred for the benefit of the branch. Such expenses must be allocated to branch operations to measure the profitability of each branch.
9. Merchandise shipped by a home office to branches may be billed at home office cost, at home office cost plus a markup, or at branch retail selling price. A shipment of merchandise to a branch is not a sale. Billing at home office cost attributes the entire gross profit on merchandise sold by a branch to the branch. When merchandise is billed at a price above home office cost (or at branch retail selling price), the valuation assigned to branch inventory at the end of the accounting period must be reduced to cost when combined financial statements are prepared.
10. If merchandise is billed to a branch at a price above home office cost and the **perpetual inventory system** is used, the home office debits Investment in Branch for the billed price of the merchandise, credits Inventories for the cost of the merchandise, and credits Allowance for Overvaluation of Inventories: Branch for the excess of the billed price over cost. The branch

Accounting For Branches Combined Financial Statements Chapter

E. John Larsen



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Financial Accounting Irvin N. Gleim, William Arthur Collins, 1991 *Modern Advanced Accounting* E. John Larsen, 2003 The emphasis of this text is on financial accounting concepts and their application both in business and non business organizations It provides coverage of partnerships affiliated companies and topics such as international accounting standards and business segments Financial Accounting, 1997 Advanced Accounting II, **Modern Advanced Accounting** Murray W. Hilton, E. John Larsen, A. N. Mosich, 1987 *International GAAP 2017* Ernst & Young LLP, 2017-02-16 IFRSs the standards set by the International Accounting Standards Board IASB are complex and sometimes obscure Understanding their implications and applying them appropriately requires something special and that is why International GAAP 2017 is the essential tool for anyone applying auditing interpreting regulating studying and teaching international financial reporting It provides expert interpretation and practical guidance for busy professionals and includes in every chapter detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively The International Financial Reporting Group of Ernst an explanation of relevant principles a clear exposition of the requirements of IFRS a discussion of the implications in practice and possible alternative solutions available worked examples extracts from real company accounts a full listing of the required disclosures an important part to play in the process of promoting consistent comparable and high quality financial reporting under IFRS a book that not only provides an analysis of the requirements of the standards and the principles that they expound but also presents a unique explanation of how the standards should be interpreted and applied in practice the Chairman of Trustees of the IASC Foundation A standard reference work Financial Times The definitive guide to financial reporting The Times Advanced Accounting and the Rule-making Agencies Daniel L. Jensen, Edward N. Coffman, Thomas Junior Burns, 1980 **International GAAP 2015** Ernst & Young LLP, 2015-02-11 IFRSs the standards set by the International Accounting Standards Board IASB are complex and sometimes obscure Understanding their implications and applying them appropriately requires something special and that is why International GAAP 2015 is the essential tool for anyone applying auditing interpreting regulating studying and teaching international financial reporting It provides expert interpretation and practical guidance for busy professionals and includes in every chapter detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively The International Financial Reporting Group of Ernst Young includes financial reporting specialists from throughout the world Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue International GAAP 2015 is the only globally focused work on IFRSs It is not constrained by any individual country s legislation or financial reporting regulations and it ensures an international consistency of approach unavailable elsewhere It shows how difficult practical issues should be approached in the complex global world of international financial reporting where IFRSs have become the accepted financial reporting system in more than 100

countries This integrated approach provides a unique level of authoritative material for anyone involved in preparing interpreting or auditing company accounts for regulators academic researchers and for all students of accountancy All aspects of the detailed requirements of IFRS are dealt with on a topic by topic basis Each chapter of International GAAP 2015 deals with a key area of IFRS and has a common structure for ease of use An introduction to the background issues An explanation of relevant principles A clear exposition of the requirements of IFRS A discussion of the implications in practice and possible alternative solutions available Worked examples Extracts from real company accounts A full listing of the required disclosures

Advanced Accounting Floyd A. Beams,1992 This fifth edition retains its emphasis on the full equity method whilst expanding its coverage of the cost and partial equity methods It also adds coverage of interim reporting corporate joint ventures SEC accounting and estates and trusts

The CPA Examination A. N. Mosich,E. John Larsen,1978 This book essentially covers all aspects of study of insects covering aspects of morphology physiology ethology ecology taxonomy with emphasis on bioecology and management of insects of economic importance in the fields of agriculture horticulture medicine and veterinary The book emphasizes the increased involvement of interdisciplinary trends the diversity of approaches as well as developments that make insect science truly integrated

Accountants' Index American Institute of Certified Public Accountants,1928

Resumes For Dummies Laura DeCarlo,2019-03-19 Polish up that old resume and land your dream job We ve all been there it s time to apply for a job or internship and you have to create or revise your resume Many questions pop in your head What do employers want What skills should I highlight How do I format this How do I get noticed But resume writing doesn t have to be a daunting task The latest edition of Resumes For Dummies answers all of these questions and more whether you re a resume rookie looking for new tips or want to create that eye catching winning resume In this trusted guide Laura DeCarlo decodes the modern culture of resume writing and offers you insider tips on all the best practices that ll make your skills shine and your resume pop Let s start writing Write effective resumes that will stand out in a crowd Understand Applicant Tracking Systems and how to adapt your resume Keep your resume up with the current culture Position a layoff or other career change and challenge with a positive spin Leverage tips and tricks that give your resume visual power In order to put your best foot forward and stand out in a pile of papers it s important to have an excellent and effective resume and now you can

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Advanced Accounting Arnold J. Pahler,Joseph E. Mori,1985 New South Wales in 1881 Thomas Richards,1882

Paradigm College Accounting Robert L. Dansby,Burton S. Kaliski,2000 **Financial and Managerial Accounting for Elementary and Secondary School Systems** Sam B. Tidwell,1985 This book describes recent improvements in governmental accounting auditing and financial reporting for school business officials Applications of financial accounting and reporting principles in typical transactions of school systems are illustrated by questions cases and problems at the end of each chapter The first of the two sections Basic Principles of Accounting for Elementary and Secondary School Systems

concerns accounting problems of school systems Financial accounting and reporting principles are demonstrated by the fund and account group structure as recommended by school business organizations Attention is focused on problems of cash flow working capital and causes of change in financial position of the general fund This section develops budgetary accounting controls and financial reporting principles The second section Accounting Principles as Applied to the Various Funds Used in Financial Administration of School Systems addresses each fund and account group individually showing how a school s financial structure can be divided into manageable effective segments The section includes the general fund special revenue funds capital project funds and debt service funds Financial transactions typical of those used in each fund and account group of a school system are illustrated Interim and annual financial statements are given for formal budgetary type funds and include balance sheets and statements comparing estimated or budgeted revenue with revenue realized A glossary contains accounting terminology for school systems CJH

Advanced Financial Accounting Richard E. Baker, Valdean C. Lembke, Thomas E. King, 1999 Including complete work papers financial statements and other computations and comparisons this text is loosely organized into five sections to allow for flexibility in sequencing the topics during undergraduate financial accounting courses

The Accounting Review William Andrew Paton, 1929 Includes section Reviews

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