

PINT CORPORATION & SUBSIDIARY

Consolidated Balance Sheet Worksheet

December 31, 20X8

	Pint Corporation	Saloon Company	Consolidation Entries		Consolidated
			DR	CR	
Assets					
Cash and receivables	\$ 105,000 ✓	\$ 59,000 ✓			\$ 164,000
Inventory	164,000 ✓	104,000 ✓			268,000
Buildings & equipment (net)	321,000 ✓	297,000 ✓			618,000
Investment in Saloon Company	230,400 ✓	0 ✓			230,400
Total Assets	\$ 820,400	\$ 460,000	\$ 0	\$ 0	\$ 1,280,400
Liabilities & Equity					
Accounts payable	\$ 121,400 ✓	\$ 76,000 ✓			\$ 197,400
Common stock	186,000 ✓	146,000 ✓			332,000
Retained earnings	513,000 ✓	238,000 ✓			751,000
NCI in NA of Saloon Company					
Total Liabilities & Equity	\$ 820,400	\$ 460,000	\$ 0	\$ 0	\$ 1,280,400

Consolidation Journal Entry Examples

Roy Bernard Kester



Consolidation Journal Entry Examples:

Consolidated Financial Statements Mfandaidza Reuben Hove,2006 This reference covers the basic and fundamental accounting techniques required to compile consolidated financial statements covering the operations of enterprises which at the end of their financial year have a subsidiary or subsidiaries under their control and or subsidiaries and associated companies as set forth in the International Accounting Standards IAS 27 IFRS3 and IAS28 Of particular use to practitioners and students in developing countries the text employs a building block approach to gradually introduce topics of increasing complexity and contains practical examples of how compliance with international accounting standards can be achieved and how outcomes can be determined Also included are tutorial exercises with suggested solutions

Corporate Accounting in Australia Ron Dagwell,Graeme L. Wines,Cecilia Lambert,2007 Retains the accessible writing style and logical chapter format and sequence of its forerunners and has been extensively revised to reflect current developments particularly with the adoption in Australia of international accounting standards

Corporate Accounting in Australia Michael Gaffikin,Ron Dagwell,Graeme Wines,2004 Corporate Accounting in Australia Fourth Edition is a textbook designed for one or two semester company accounting courses at both under and postgraduate level

Journal Entries Adapted to the Practice in the Common Pleas, Circuit and Probate Courts of Ohio and Other States Having Codes of Practice and Laws Similar to Ohio Louis Harvey Winch,Munson S. Hinman,1898

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A.J. Carnes' Manual on Opening and Closing the Books of Joint Stock Companies A. J. Carnes,1891

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Proceedings of the Insurance Accounting and Systems Association Insurance Accounting and Systems Association,1984

Consolidation of Financial Statements Hendrik Stephanus Cilliers,Stefan Rossouw,1969

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