

## 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

**Irvin N. Gleim, William Arthur Collins**



## **Accounting For Branches Combined Financial Statements Chapter:**

**Financial Accounting** Irvin N. Gleim, William Arthur Collins, 1991      **Financial Accounting**, 1997      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      *Advanced Accounting II*,      *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      **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

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