



# **Chapter 6: Accounting for Head Office and Branches**

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1. Characteristics of Head Office and Branch Operations
2. Accounting for Head Office and Branches
3. Preparing Documents for Goods Shipped to Branches
4. VAT for Head Office and Branches



# Chapter 6: Accounting for Head Office and Branches

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## 5. Recording Intercompany Transactions

5.1 Head Office Ships Goods to Branches at Cost

5.2 Head Office Ships Goods to Branches at a Price Exceeding Cost

6. Transportation Costs Between Head Office and Branches

7. Transportation Costs Between Branches

8. Reconciliation of Head Office and Branch Accounts



# Chapter 6: Accounting for Head Office and Branches

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## 9. Preparing Consolidated Financial Statements for Head Office and Branches

### 9.1 Consolidated Financial Statement Working Papers

### 9.2 Consolidated Trial Balance Working Papers

## 10. Sales Through Agents

## 11. Accounting for Sales Through Agents

### 11.1 Agent Side

### 11.2 Head Office Side