



Chapter 6: Consolidated Financial Statements and Intercompany Bond Holdings

1. Intercompany Bond Holdings
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4. Preparation of Consolidated Financial Statements - Bond Purchases Subsidiary Companies from External Parties



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5. Subsidiary Company Purchases Bonds from Parent Company

**5.1 Equity Method - Downstream -
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5. Subsidiary Company Purchases Bonds from Parent Company (continued)

**5.4 Cost Method - Downstream -
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6. Parent Company Purchases Bonds from Subsidiary Company

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6. Parent Company Purchases Bonds from Subsidiary Company (continued)

**6.4 Cost Method - Upstream -
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**6.5 Cost Method - Upstream -
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