

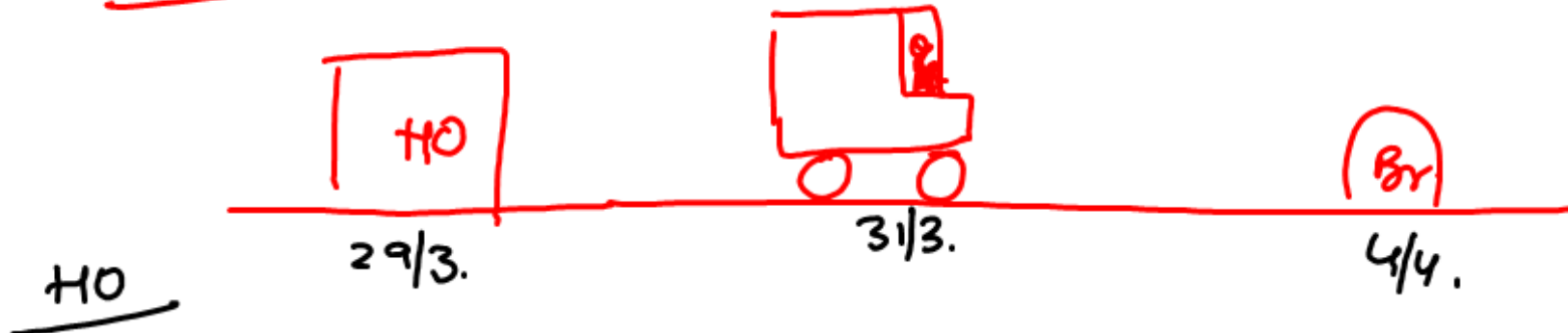
## Independent Branch

Particulars	HO books	Br Books	logic
Good Sent to Br	Branch Dr to GSTB	GRFH0 Dr to HO	
Cash Sent by Br to HO	Cash Dr to Branch.	HO Dr to cash.	<div style="display: flex; align-items: center;"> <div style="margin-right: 20px;">Cash Dr</div> <div style="margin-right: 20px;">→</div> <div style="border-left: 1px solid black; padding-left: 5px;">                     Cash Dr to Br                 </div> <div style="margin-left: 10px;">] HO</div> </div>
Br Drs paid to HO	Cash Dr to Br.	HO Dr to Drs.	<div style="display: flex; align-items: center;"> <div style="margin-right: 20px;">to Drs</div> <div style="margin-right: 20px;">↘</div> <div style="border-left: 1px solid black; padding-left: 5px;">                     HO Dr to Drs                 </div> <div style="margin-left: 10px;">] Br</div> </div>
HO Crs paid by Br.	Crs Dr to Br.	HO Dr to Cash.	<div style="display: flex; align-items: center;"> <div style="margin-right: 20px;">Crs Br</div> <div style="margin-right: 20px;">→</div> <div style="border-left: 1px solid black; padding-left: 5px;">                     Crs Dr to Br                 </div> <div style="margin-left: 10px;">] HO</div> </div> <div style="display: flex; align-items: center;"> <div style="margin-right: 20px;">to Cash</div> <div style="margin-right: 20px;">↘</div> <div style="border-left: 1px solid black; padding-left: 5px;">                     HO Dr to Cash                 </div> <div style="margin-left: 10px;">] Br</div> </div>

Particular	Ho books	Br books	Logic
Br Expense paid by HO	Br Dr to Cash	Exp Dr to HO	<p>Exp Dr to Cash → <math>\frac{\text{Exp Dr to HO}}{\text{Br. to Cash.}}</math> } Br                      HO.</p>
HO Income received by Br.	Branch Dr to Income	Cash Dr to HO	<p>Cash Dr to Income → <math>\frac{\text{Cash Dr to HO}}{\text{Branch Dr Income}}</math> } Br                      HO</p>
FA purchased by Br	FA Dr to Br	HO Dr to Cash	<p>FA Dr to Cash → <math>\frac{\text{FA Dr to Br}}{\text{HO Dr to Cash}}</math> } HO                      Br</p>

Particulars	Ho books	Br books	Logic
depr on these FA	Br Dr to FA	depr Dr to HO	<div style="display: flex; align-items: center;"> <div style="margin-right: 20px;">depr Dr to FA</div> <div style="margin-right: 20px;"> <math>\left\{ \begin{array}{l} \text{depr Dr to HO} \\ \text{Br Dr to FA} \end{array} \right.</math> </div> <div style="margin-right: 20px;">}</div> <div style="margin-right: 20px;">Br</div> <div style="margin-right: 20px;">}</div> <div style="margin-right: 20px;">HO</div> </div>
GIT	GIT Dr to Br.	GIT Dr to HO	
LIT	LIT Dr to Br	LIT Dr to HO	

# GIT



HO  
29/3

Br Dr  
to GSTB.

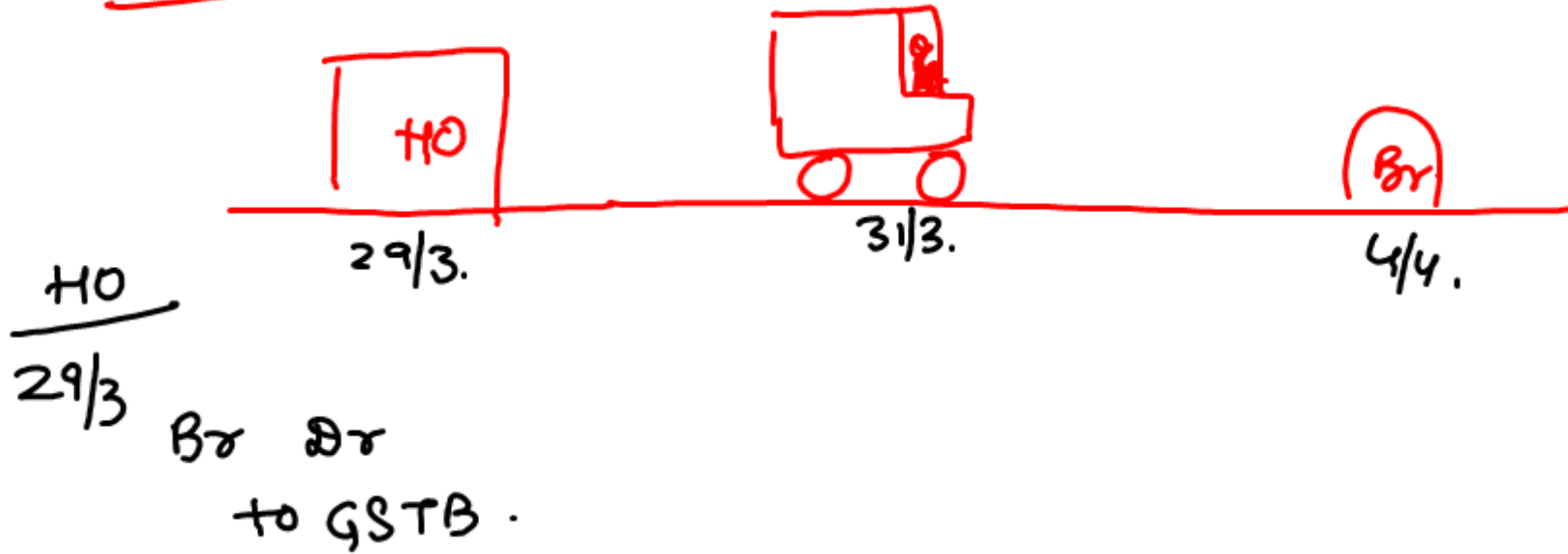
GIT entry is done by HO

31/3  
GIT  
to Br

4/4  
Br Dr  
to GIT

4/4  
GRF HO Dr  
to HO

# GIT

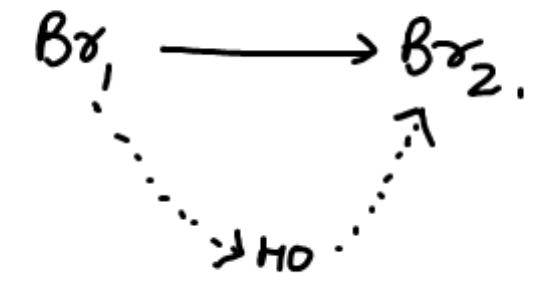


GIT entry is done by Branch.

31/3 GIT Dr  
to HO

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4/4 GRFFHO Dr  
to GIT

Particular	Ho books	Br books	Logic
Br <sub>1</sub> Send goods to Br <sub>2</sub>	Br <sub>2</sub> Dr to Br <sub>1</sub> (dr the rec'r) Cr the giver	<u>Branch 1.</u> HO Dr to GRFHO  <u>Branch 2.</u> GRFHO Dr to HO	 <pre>                     graph LR                         Br1 --&gt; Br2                         Br1 -.-&gt; HO                         HO -.-&gt; Br2                     </pre>

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HO BOOKS

CIT Dr 15000  
to Branch 15000

Crs Dr 14500  
to Branch 14500

Br Dr 7500  
to FD Intt. 7500

Branch a/c

Branch Books

GIT Dr 10000  
to HO 10000

HO Dr 10500  
to Drs. 10500

Exp Dr 12000  
to HO 12000

HO a/c

bal b/d 112000

FD Intt 7500

CIT 15000

Crs 14500

bal c/d 90000

To Drs 10500

bal c/d 90000

bal b/d 78500

GIT 10000

Exp 12000

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## Books of Branch A

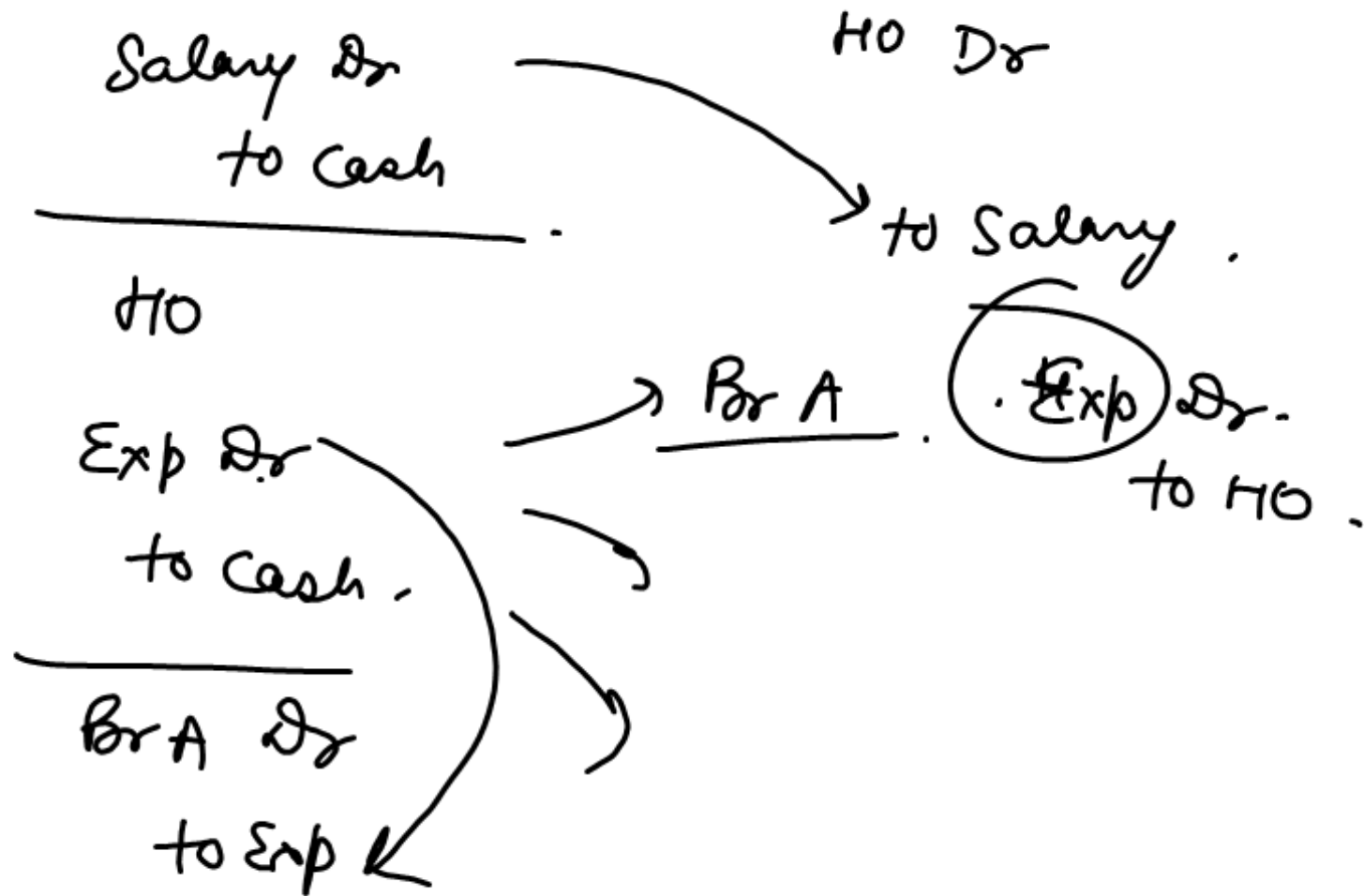
### Journal Entries

	Dr	Cr.
i) Exp Dr to HO a/c	3500	350
ii) Dep't Dr to HO a/c	1500	1500
iii) HO Dr to salary a/c	2000	2000
iv) HO Dr to debtors	10000	10000
v) CIT Dr to HO	15000	15000

vi) HO Dr                    3000  
    to Cash                3000

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DELHI		KANPUR		NAGPUR		AHMEDABAD	
Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
15000					9000		6000
	27000			12000		15000	
9000							9000
	9000			6000		3000	
	6000	21000			15000		
6000			9000	3000			
					9000	9000	
				9000			9000
				5000			5000
30000	42000	21000	9000	35000	33000	27000	29000

Ans

Books of HO.

Kanpur Branch a/c Dr 12000

Nagpur Branch a/c Dr 2000

to Ahmedabad Branch a/c 2000.

to Delhi Branch a/c 12000

## Incorporation of Branch.

Branch Trading Dr  
to Branch a/c  
(OpStk, pur, GRFHO, dir Exp)

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Branch a/c Dr  
to Br trading a/c  
(Sale, UStk)

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Br P&L Dr (Exp etc)  
to Branch

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Br P&L Dr (Profit)  
to General P&L a/c

Br Asset Dr  
to Branch  
(Incorporation of Br Assets)

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Branch Dr  
to Br liabilities

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→ Top of Profit

496/18.

Branch a/c TO BOOKS

Br Trading & P&L

To GSTB	200000	furniture	35000
To Cash	40000	Cash	90000
To fuel <sup>n</sup>	1750	CIT	20000
		bal	<u>96750</u>

To Branch		By Br	
Purc	185500	Sale	295500
GRFH0	200000	U-Stock	120000
To GP	31000		

bal	96750	Br tr	385500
Br tr	416500	Br P&L	91250
Br Cos	13000	Br Cash & Bk	18500
Adv	54000	Br Stock	120000
Cos for fuel <sup>n</sup>	35000		

To Br		GP	31000
Exp.	89500	Less by	
depr	1750	to Gen P&L	<u>60250</u>

Branch BooksPage 1

HO a/c

Crs for fur <sup>n</sup>	35000	By GRFH0	200000
Cash	110000	Cash	40000
		depts	1750
bal	<u>96750</u>		

Cash &amp; Bank a/c

Sale	46000	Purchase	30000
Debtors	304500	Crs	142500
HO	40000	Exp.	89500
		HO	110000
		U bal	<u>18500</u>

Branch      Books

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Debtors a/c		Br. Trial Balance		
		Dr	Cr	
Sale	250500	Cash	304500	
cl bal	54000	Goods received from HO	200000	-
		Purchase	185500	-
		Sale	-	296500
Creditors a/c		Expense	89500	-
Cash	142500	* Crs for furniture	-	35000
Purchase	155500	depreciation	1750	-
bal	13000	* Adv from customer	-	54000
		* Creditors	-	13000
		Δ Cash & Bank	18500	
		HO a/c		96750
▼		Adj: Δ Cl. Stock is of ₹ 120,000		

