The following entries are made in the books of Head Office to ascertain the Profit/Loss of Branches:

1	For recording of Opening Stock, Opening balance of Petty Cash or Opening balance of any other	assets:
	Branch Account	Dr.
	To Opening Stock Account	GOOT THE
	To Opening Petty Cash Account	
	To Opening Balance of Other Assets Account	
	(Opening Balances at the Branch)	TO CAST OF THE ANTI- 1882 OF
2	When goods are supplied by head office to branch:	58 ke165
	Branch Account	Dr.
	To Goods sent to Branch Account	Wagos
	(Goods supplied to Branch)	
3.	When goods are returned by branch to head office:	
	Goods Sent to Branch Account	Dr.
	To Branch Account	To Core or ourse Auropat
	(Goods returned by Branch)	
4	History no arms to a made of	
	Branch Account	A con I law may Simone Dr.
	To Cash or Bank Account	2
	(Amount sent to branch for expenses)	
5	When cash is sent to branch for petty expenses:	
	Branch Account	Dr.
	To Cash or Bank Account	talkings driver
	(Amount sent to Branch for petty expenses)	The second secon
6	On receipt of cash from the branch:	
	Cash or Bank Account	Dr.
1	To Branch Account	(III) Dit
	(Cash received from Branch)	
7	For recording of Closing Stock, closing balance of petty cash or closing balance of any other ass	
	Stock at Branch Account (Closing Stock)	Dr.
	Closing Petty Cash Account	3 Dr.
N. C.	Closing Balance of other Assets Account	Dr.
	To Branch Account	
	(Closing balances at the Branch)	

0 1	Miles I and a second se	- C 100 - 12	Part Wa	e - 1	9 .
8	When branch account discloses a profit:				Dr.
	Branch Account				2.,
	To General Profit and Loss account				
	(Profit at branch transferred to General Profit and Loss Account)				
9	In order to close the Goods sent to Branch Account:				0.
3. 17.1	Goods sent to Branch Account				Dr.
MIT IN	To Trading Account				
1177	(Balance of goods sent to Branch Account transferred to Trading Account)	7 5		1 (21)	

Important Note: In cases of lose the reverse entry of Profit (8) is made.

On the basis of the above journal entries, the Branch Account in the book of Head office is prepared as follows:

## Format of Branch Account in the Books of Head Office

	adaptini ₹	₹	the state of the s	₹
To Balance b/d (Opening Balance):	resided resident)		By Balance b/d (Opening Balances):	
Stock			Liabilities, if any	
Petty Cash			By Cash or Bank A/c (Amount received	
Other Asset			From branch or cash sales from Debtors)	
To Goods supplied/sent to branch A/c			By Goods sent to branch A/c	
To Cash or Bank A/c (for expenses):			(Returned by branch)	
Salaries			By Balance c/d (Closing Balances): ₹	
Rent			Stock	
Wages	******		Petty Cash	
Office Expenses			Other Assets	
Sundry Expenses			By General Profit and Loss Account (if any loss)	
Other Expenses			Groots Sent to Dispote Account	
To Cash or Bank Account			icatorA bress of	
(for Petty Expenses)			Lucia de la Companya	
To Balance of Branch Liability, if any	15 7 3 200		The West Character and the Assessment of the second	
To General Profit and Loss Account (if prof	it)		CONTROL COST S S SERVICES A	
A San Carlos Company (18 per la company)	. w 2 7 2 7 3		Street to the property and a plant of	