

Chapter 5

Consolidated Financial Statements – Intercompany Asset Transactions

Chapter Outline

- I. Intercompany Inventory Transactions
 - A. The transfer of assets between the companies involved in a business combination is a common practice.
 - B. The opportunity for such direct acquisitions (especially of inventory) is often a major motive for the combination.
 - C. Intercompany transfer of assets are commonplace in companies that are constructed as a vertically integrated chain of organizations, these entities seek to reduce their costs by developing situations in which one operation furnishes products to another.
 - D. Since consolidated financial statements report on the consolidated entity as if it were a single company, the effects of intercompany asset transfers must be eliminated because the transactions do not occur with an unrelated outside party.
 - E. Intercompany asset transfers complicate the consolidation process in terms of asset valuation, revenue recognition, and expense recognition.
 - F. Asset valuation and revenue/expense recognition issues arise in consolidation when assets are transferred at an amount other than book value.
 1. The selling company's books will include a gain or loss which has not been verified by an arm's length transaction with an external third party.
 - a. From the perspective of the consolidated entity, the income is not correctly stated in the year of the sale due to the intercompany gain/loss. The gain/loss must be eliminated from consolidated income in the period of transfer.
 - b. In subsequent periods, the gain/loss will reside in the selling company's retained earnings and must be eliminated in each of those periods as long as the asset is still held by the consolidated entity.
 - c. The buying company will record the asset at its acquisition cost.
 - d. On the books of the buyer, if the asset acquired is depreciable, the depreciation expense for each year that the asset is held will need to be adjusted on the consolidated worksheet to account for the difference between the original "COST" and the new consolidated "CARRYING VALUE" of the asset.
 2. If the asset is inventory, unrealized intercompany gains/losses must be eliminated as long as the inventory remains unsold to an outside third party.
 3. Intercompany inventory sales/purchases are among the most frequently encountered intercompany transactions, the individual accounting systems of the two companies will record the transfer as a sale by one party and as a purchase

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Hasselback



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Reproducible Copies of Federal Tax Forms and Instructions United States. Internal Revenue Service, 2005

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Accounting Faculty Directory, 1993 James R. Hasselback, 1992-12 **Annual Report** Acos Villares S.A., 1996

Prentice Hall 2004-2005 Faculty Directory Hasselback, 2003-07 **Moody's OTC Industrial Manual** ,1995 Companies traded over the counter or on regional conferences Moody's Manual of Investments, American and Foreign ,1952 **Computer Integration Into the Accounting Curriculum** Robert W. Ingram, Coopers & Lybrand Foundation, 1988

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