

# INTERCOMPANY ELIMINATION & LEDGER CONSOLIDATION MODEL

CONSOLIDATED ENTITY  
 CONSOLIDATION PERIOD  
 REPORTING CURRENCY  
 DATE OF CONSOLIDATION

ACCOUNT CODE	ACCOUNT DESCRIPTION	PARENT COMPANY	SUBSIDIARY A	SUBSIDIARY B	INTERCOMPANY ELIMINATIONS		CONSOLIDATED BALANCE
					DEBIT	CREDIT	
<b>ASSETS</b>							
	Cash and Cash Equivalents						
	Accounts Receivable (Trade)						
	Intercompany Receivables						
	Inventory						
	Investment in Subsidiaries						
	Property, Plant & Equipment (Net)						
	<b>TOTAL ASSETS</b>						
<b>LIABILITIES</b>							
	Accounts Payable (Trade)						
	Intercompany Payables						
	Other Current Liabilities						
	Long-term Debt						
	<b>TOTAL LIABILITIES</b>						
<b>EQUITY</b>							
	Common Stock						
	Retained Earnings						
	Non-Controlling Interest (NCI)						
	<b>TOTAL EQUITY</b>						
	<b>TOTAL LIABILITIES &amp; EQUITY</b>						
<b>REVENUES &amp; EXPENSES</b>							

ACCOUNT CODE	ACCOUNT DESCRIPTION	PARENT COMPANY	SUBSIDIARY A	SUBSIDIARY B	INTERCOMPANY ELIMINATIONS		CONSOLIDATED BALANCE
					DEBIT	CREDIT	
	Revenues (External)						
	Intercompany Revenues						
	Cost of Goods Sold (COGS)						
	Operating Expenses						
	<b>NET INCOME / (LOSS)</b>						

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Prepared By

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Reviewed By

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Approved By