Chapter 10

Problem I

1. The journal entries shown below would be made on the consignor's and consignee's books (assume the use of perpetual inventory):

Transactions	Entries on Consignor's Books (Herbalife Supplier)			Entries on Consignee's Books (Conrado Enterprises)		
Shipment of goods on consignment.	Inventory on Consigment..... Finished Goods Inventory*....	60,000	60,000	No entry (memorandum entry only)		
2. Payment of expenses by consignor.	Inventory on Consignment..... Cash.....	600	600	No entry		
3. Payment of expenses by consignee.	Inventory on Consignment..... Consignee Payable.....	2,400	2,400	Consignor Receivable Cash.....	2,400	2,400
Advances by Consignor	Cash..... Advances from Consignee.....	3,360	3,360	Advances to Consignor Cash	3,360	3,360
Sale of merchandise	No entry.			Cash Consignor payable	48,000	48,000
6. Notification of sale to consignor and payment of cash due. Commission: 10% x P48,000 = P4,800	Commission expense Advances from Consignee..... Cash..... Consignee Payable Consignment Sales Revenue..	4,800 3,360 37,440 2,400	48,000	Consignor Payable.. Commission Revenue..... Consignor Receivable ..... Cash..... Advances from Consignee.....	48,000	4,800 2,400 37,440 3,360
7. To record cost of goods sold and related costs. ** (P60,000 + P600 + P2,400) x ½ = P31,500	Cost of goods sold** Inventory on Consignment	31,500	31,500			

**If periodic method is used, the credit should be "consignment shipments" account treated as reduction in the Costs of goods available for sale to arrive at Cost of Goods Sold Available for Regular Sale.*

2. The remittance amounting to P37,440 can be determined by preparing the Account Sales as follows:

Sold for the Account of:		

Answers In Advanced Accounting 3 By Dayag

Jessica J Manson

Answers In Advanced Accounting 3 By Dayag:

Answers In Advanced Accounting 3 By Dayag Book Review: Unveiling the Power of Words

In a global driven by information and connectivity, the power of words has become more evident than ever. They have the capability to inspire, provoke, and ignite change. Such may be the essence of the book **Answers In Advanced Accounting 3 By Dayag**, a literary masterpiece that delves deep in to the significance of words and their impact on our lives. Published by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book is key themes, examine its writing style, and analyze its overall affect readers.

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