

Chapter 10

Problem 1

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 Consignment..... Finished Goods Inventory*,....	60,000 0	60,000 0	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 0	48,000 0
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 0 2,400	48,000 0	Consignor Payable.. Commission Revenue..... Consignor Receivable Cash..... Advances from Consignee.....	48,000 0	4,800 2,400 37,440 3,360
7. To record cost of goods sold and related costs. ** (P60,000 + P600 + P2,400) x 1/2 = P31,500	Cost of goods sold** Inventory on Consignment	31,500 0	31,500 0			

*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:		
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Answers In Advanced Accounting 3 By Dayag

**Sir Keith Yorston, Eugene Bryan
Smyth, Samuel Raymond Brown**

Answers In Advanced Accounting 3 By Dayag:

100 Questions and Answers (on) Advanced Accounting, 1984 **Model Answers to Advanced Accounting** Sir Keith Yorston, Eugene Bryan Smyth, Samuel Raymond Brown, 1958 *Advanced Accounting Exercises* Robert Leslie Newman, J. Horrocks, 1961 **Question Papers and Suggested Answers** Chartered Institute of Management Accountants, 1993
Question Papers and Suggested Answers, November 1992 Examination Chartered Institute of Management Accountants, 1992 **Advanced Accounting Problems** Rup Ram Gupta, Vidya Saran Gupta, 1963 Problems and Solutions in Advanced Accounting R. L. Gupta, 1983 **Solutions for Advanced Accounting Problems** Eric L. Kohler, 1950 **Advanced Accounts, by Roger Neale Carter. 6th Ed; Revised by Douglas Garbutt** Roger Neale Carter, Douglas Garbutt, 1969 Solutions for Advanced Accounting Problems E. L. Kohler, 1945

Answers In Advanced Accounting 3 By Dayag Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Answers In Advanced Accounting 3 By Dayag**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

<https://legacy.tortoisemedia.com/results/Resources/Documents/Amazon%20Deals%20Tricks.pdf>

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