

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)		
	Account	Debit	Credit	Account	Debit	Credit
Shipment of goods on consignment.	Inventory on Consignment..... 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 0 4,800 0 2,400 37,440 3,360	4,800
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	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:		
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Advanced Accounting Chapter 10 Solutions

Thomas H. Beechy, Elizabeth Farrell



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Solutions Manual Calvin Engler, Leopold A. Bernstein, 1989-03-01 **Advanced Accounting** Paul M. Fischer, 1993

Advanced Accounting Debra C. Jeter, Paul K. Chaney, 2022-12-02 In the newly revised eighth edition of *Advanced Accounting* a decorated team of accounting professionals delivers authoritative and comprehensive coverage of all three methods of consolidated financial reporting cost partial equity and complete equity This invaluable work compares and contrasts United States and international principles drawing reader attention to enduring differences between the two frameworks The authors draw on their extensive experience with US and international accounting to connect advanced accounting methods to practical applications with challenging exercises that feature the financial statements of real world companies With a consistent focus on clarity and accessibility the authors highlight current business news stories and their relevance to core concepts Ideal for accounting majors seeking an insightful and robust exploration of complex accounting methods *Advanced Accounting* also includes The latest changes by the Financial Accounting Standards Board and the Governmental Accounting Standards Board Discussions of the tax consequences of a variety of business combinations New end of chapter materials with additional problems exercises and questions New In the News boxes with updated stories Updated tutorial videos and international comparisons Revised test bank questions *Advanced Accounting* Floyd A. Beams, 1996 A presentation of consolidation topics this study explains each topic with a discussion of contemporary accounting theory and practice with examples and illustrations The text explores business combinations and consolidations branch accounting foreign currency translation segment reporting partnership accounting bankruptcy government and non profit accounting **Advanced Accounting** John V. Tinen, 1927 *Advanced Accounting* Joe Ben Hoyle, 1997-12

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Solutions Manual to Accompany Corporate Finance Stephen A. Ross,Randolph Westerfield,Jeffrey F. Jaffe,John Helmuth,2002

Advanced Financial Accounting Thomas H. Beechy,Elizabeth Farrell,2002 Financial Accounting : an Introduction to Concepts, Methods, and Uses Sidney Davidson,1982 ... *Complete Accounting Course: Advanced accounting, by J. V. Tinen* David Himmelblau,1927 Journal of Accountancy ,1960 Cost Accounting Mark Lee Inman,2014-05-21 Cost Accounting Stage 2 discusses the basic elements of cost cost collection and cost accounting techniques and methods The book provides an introduction to the concept of cost accounting and tackles cost ascertainment and conversion costs The text discusses the various types of costing such as job process marginal and standards A whole chapter is also dedicated to budgets variance analysis and presentation of cost accounting information The text will be of great reference material for both students and practitioners of accounting *Financial Accounting* Paul Henry Walgenbach,Ernest I. Hanson,Norman E. Dittrich,1985

The Accountants' Manual ,1908 **The Reference Catalogue of Current Literature** ,1910 **Advanced Accounting** Erastus Immanuel Fjeld,Lawrence Wood Sherritt,1946

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