

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 1/5 = 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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JR Anderson



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In an electronic era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Advanced Accounting Chapter 6 Answers**," published by a very 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 to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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