

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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Advanced Accounting Chapter 6 Answers

Floyd A. Beams



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In some sort of inundated with monitors and the cacophony of quick transmission, the profound energy and mental resonance of verbal art often diminish into obscurity, eclipsed by the regular barrage of noise and distractions. However, located within the lyrical pages of **Advanced Accounting Chapter 6 Answers**, a fascinating work of literary splendor that impulses with fresh thoughts, lies an remarkable trip waiting to be embarked upon. Published by a virtuoso wordsmith, this exciting opus manuals visitors on a psychological odyssey, delicately revealing the latent potential and profound impact stuck within the intricate internet of language. Within the heart-wrenching expanse of the evocative evaluation, we will embark upon an introspective exploration of the book is key styles, dissect its interesting writing style, and immerse ourselves in the indelible impact it leaves upon the depths of readers souls.

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