

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 ½ = 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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James E. Foote



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Solutions Manual Calvin Engler, Leopold A. Bernstein, 1989-03-01 Accounting, 22e Or Financial Accounting, 10e Carl S. Warren, 2007 *Solutions : Update for Chapter 10 : Consolidated Statement of Changes in Financial Position* A. N. Mosich, Murray W. Hilton, E. John Larsen, 1987 **How to Do Accounting II Solutions for Chapters 10-18** James E. Foote, 2012-05-01 Solutions for the Student Working Papers used in How to Do Accounting II a continuation of How to Do Accounting I Covers Payroll Accounting Purchases and Sales Discounts Trade Discounts and the areas of accrual accounting depreciation inventory LIFO FIFO and interest Student working papers and Solutions are available Text can be used in 5 12 week class home school or individuals **Sg Solutions Ch 10-15, College Accounting** Heintz, Parry, 2007-02

Solutions manual to accompany Advanced Financial Accounting (Chapters 1-10). Richard Baker, 2009

Accounting Solution Manual Chap 1-15 , 2014-05-01

Rush Textbook Solutions for Accounting (10th Edition)

Rush Solutions, 2015-11-01 Rush Textbook Solutions for Accounting What the Numbers Mean 10th Edition provides a chapter by chapter selection of guided solutions prepared to offer widespread coverage for this specific textbook Developed by subject matter experts and industry professionals our solutions offer original step by step guidance to help you through tough homework assignments and prepare you for difficult exams Inside you will find different solution types that range from open ended responses to worked out problems and exercises With many solution sets available don t let yourself be frustrated with your homework Rush Textbook Solutions are here to help you Study Guide for Accounting, Chapters 1-15 (Financial Chapters) Charles T. Horngren, Walter T. Harrison, Jr., M. Suzanne Oliver, Helen E. Brubeck, 2011-06-02 *Solutions Manual to Study Guide and Working Papers for College Accounting* John Ellis Price, M. David Haddock, Horace R. Brock, 1999-04

Heintz/Parry's College Accounting Chapters 10-15 Study Guide Solutions James A. Heintz, Robert W.

Parry, 2013-01-09 The study guide and the working papers for the text assignments are provided together in one resource for your convenience Written by the text authors to ensure accuracy and consistent quality this resource provides chapter outlines linked to learning objectives and a set C of assignments that include review questions exercises and problems to enhance your learning experience **Financial Accounting** Helen Brubeck, Walter T. Harrison, 2009-11-01 Solutions Manual Jerry J. Weygandt, 2005

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