

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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Advanced Accounting Chapter 10 Solutions

**Keith A. Woodbury, Hamidreza
Najafi, Filippo de Monte, James V. Beck**



Advanced Accounting Chapter 10 Solutions:

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

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Advanced Accounting Paul M. Fischer, William James Taylor, 1993

Accounting, Ch 1-15 Cassagio, Janet Cassagio, 1996

Inverse Heat Conduction Keith A. Woodbury, Hamidreza Najafi, Filippo de Monte, James V. Beck, 2023-03-14 Inverse Heat Conduction A comprehensive reference on the field of inverse heat conduction problems IHCPs now including advanced topics numerous practical examples and downloadable MATLAB codes The First Edition of the classic book Inverse Heat Conduction III Posed Problems

published in 1985 has been used as one of the primary references for researchers and professionals working on IHCPs due to its comprehensive scope and dedication to the topic. The Second Edition of the book is a largely revised version of the First Edition with several all new chapters and significant enhancement of the previous material. Over the past 30 years the authors of this Second Edition have collaborated on research projects that form the basis for this book which can serve as an effective textbook for graduate students and as a reliable reference book for professionals. Examples and problems throughout the text reinforce concepts presented. The Second Edition continues emphasis from the First Edition on linear heat conduction problems with revised presentation of Stolz Function Specification and Tikhonov Regularization methods and expands coverage to include Conjugate Gradient Methods and the Singular Value Decomposition method. The Filter Matrix concept is explained and embraced throughout the presentation and allows any of these solution techniques to be represented in a simple explicit linear form. Two direct approaches suitable for non linear problems the Adjoint Method and Kalman Filtering are presented as well as an adaptation of the Filter Matrix approach applicable to non linear heat conduction problems. In the Second Edition of Inverse Heat Conduction III Posed Problems readers will find A comprehensive literature review of IHCP applications in various fields of engineering. Exact solutions to several fundamental problems for direct heat conduction problems the concept of the computational analytical solution and approximate solution methods for discrete time steps using superposition of exact solutions which form the basis for the IHCP solutions in the text. IHCP solution methods and comparison of many of these approaches through a common suite of test problems. Filter matrix form of IHCP solution methods and discussion of using filter form Tikhonov regularization for solving complex IHCPs in multi layer domain with temperature dependent material properties. Methods and criteria for selection of the optimal degree of regularization in solution of IHCPs. Application of the filter concept for solving two dimensional transient IHCP problems with multiple unknown heat fluxes. Estimating the heat transfer coefficient h for lumped capacitance body and bodies with temperature gradients. Bias in temperature measurements in the IHCP and correcting for temperature measurement bias. Inverse Heat Conduction is a must have resource on the topic for mechanical aerospace chemical biomedical or metallurgical engineers who are active in the design and analysis of thermal systems within the fields of manufacturing aerospace medical defense and instrumentation as well as researchers in the areas of thermal science and computational heat transfer.

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Solutions Manual ... to Accompany Accounting a Business Perspective, Seventh Edition Hermanson, Roger H. Hermanson, 1998 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

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Carol Yacht, Wild, 2002-03 **Modern Advanced Accounting in Canada** Murray W. Hilton, 1999 Modern Advanced Accounting in Canada continues the approach that made it the best selling advanced financial accounting text in Canada This includes the complete comprehensive coverage of business combinations the preparation of consolidated financial statements the consolidation of joint ventures and foreign subsidiaries and push down accounting Consolidation coverage continues to emphasize the direct approach accompanied by a building block development of the consolidation basics Coverage of unrelated topics bankruptcy and receivership partnerships and accounting for not for profit organizations has also been maintained **The Publishers' Trade List Annual** ,1975

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