

### Consignment Outward Account

	₹		₹
To Consignment stock	1,00,000	By Consignee—sales	51,06,250
To Goods sent on consignment	40,00,000	By Consignment stock	2,15,000
To Bank—transportation cost	2,00,000		
To Consignee—commission	5,10,625		
To Profit and Loss account—profit	5,10,625		
	53,21,250		53,21,250

(iii) *Sales of own goods by Ramji Dayalji (P) Ltd :*

	₹
Opening stock of own goods in godowns, ₹(3-1) lakhs	2,00,000
<i>— Add : Addition made, 20% of ₹ 50 lakhs</i>	10,00,000
	12,00,000
<i>Less : Cost of goods sold, 95% of ₹ 12 lakhs</i>	10,80,000
Closing stock	1,20,000
Sales = ₹ 10,80,000 × $\frac{100}{80}$ = ₹ 13,50,000.	

### Revenue statement for the year ended 31st March, 2012

		₹
Sales		13,50,000
Commission earned on consignment sales		18,24,000
Profit earned on consignment made	₹	5,10,625
<i>Less : Excess of opening stock over closing stock</i>	80,000	36,84,625
Purchase <i>less</i> goods sent on consignment, ₹ 50 lakhs - ₹ 40 lakhs	10,00,000	10,80,000
Net profit		26,04,625

# Consignment Accounting Problems And Solutions For Bcom

**Brendan G. Carr**



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web the pad foundations are shallow foundation that take and spread point loads to the soil safely the pad foundation are preferred if the soil at the site have sufficient strength and is not too deep to construct the thickness of pad foundations are generally uniform

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web 6 8 structural design of foundations 6 6 9 preparation of the subsoil 2 section 6 of en 1997 1 applies to pad strip and raft foundations and some the worked examples in this chapter consider the design of a pad footing on dry sand example 10 1 the same footing but eccentrically loaded example 10 2 a strip footing on clay

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web jan 7 2020 the soil's bearing capacity as well as the concrete's strength are the factors that define the angle of the load's spread the type of skeletal frame will determine the pad foundation design for example a cast-in-place concrete column will require a kicker and continuity bars to be cast into the pad

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5 3 at least two thirds of the reinforcement parallel to l y should be concentrated in a band width 3 centred at column where l  
x l y and c x c y are the footing and column dimension in x and y directions

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web design examples 5 and 6 in chapter 11 figures h 2 h 3 and h 4 preliminary estimation of effective depth required for  
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against a permanent load of 1200 kn and imposed load of 550 kn there is a moment of 250 knm permanent and 200 knm  
imposed the column size is 450 x 450mm fck 40 n mm 2