

Chapter 12

Problem I

(a) Working Fund – Agency	5,000	
Cash		5,000
(b) Accounts Receivable	50,000	
Sales-Agency		50,000
(c) Cash	35,000	
Accounts Receivable		35,000
(d) Expenses-Agency	4,500	
Cash		4,500
(e) Expenses-Agency	2,250	
Cash		2,250
(f) Cost of Goods Sold-Agency	36,000	
Merchandise Inventory - Agency		36,000

2.

Sales.....	P 50,000
Less: CGS.....	<u>36,000</u>
GP.....	P 14,000
Less: Expenses (P4,500 + P2,250).....	<u>6,750</u>
Net income – agency.....	<u>P 7,250</u>

Problem II

(a) Branch Books:

(a) Cash	42,500	
Home Office		42,500
(b) Shipments from Home Office	50,200	
Home Office		50,200
(c) Accounts Receivable	60,000	
Sales		60,000
(d) Purchases	22,500	
Accounts Payable		22,500
(e) Home Office	53,400	
Accounts Receivable		53,400
(f) Accounts Payable	12,250	
Cash		12,250
(g) Furniture & Fixtures	8,000	
Cash		8,000
(h) Expenses	18,000	

Advanced Accounting Chapter 12 Solutions

Raffaella Di Napoli



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Whispering the Techniques of Language: An Psychological Quest through **Advanced Accounting Chapter 12 Solutions**

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