

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

Dr. S. K. Singh



Consignment Accounting Problems And Solutions For Bcom:

Whispering the Secrets of Language: An Emotional Quest through **Consignment Accounting Problems And Solutions For Bcom**

In a digitally-driven earth where screens reign great and quick interaction drowns out the subtleties of language, the profound techniques and mental subtleties hidden within phrases frequently get unheard. However, situated within the pages of **Consignment Accounting Problems And Solutions For Bcom** a fascinating literary treasure pulsating with fresh emotions, lies an extraordinary quest waiting to be undertaken. Composed by a skilled wordsmith, that charming opus attracts readers on an introspective trip, lightly unraveling the veiled truths and profound impact resonating within the fabric of each word. Within the mental depths of the moving review, we shall embark upon a heartfelt exploration of the book is key themes, dissect its interesting publishing model, and yield to the powerful resonance it evokes heavy within the recesses of readers hearts.

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