

### 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
<i>    Purchase less goods sent on consignment,</i>		
<i>        ₹ 50 lakhs - ₹ 40 lakhs</i>	10,00,000	10,80,000
Net profit		26,04,625

# Consignment Accounting Problems And Solutions For Bcom

**Leo Greendlinger, Charles William  
Gerstenberg**



**Consignment Accounting Problems And Solutions For Bcom:**

## **Consignment Accounting Problems And Solutions For Bcom** Book Review: Unveiling the Power of Words

In a world driven by information and connectivity, the ability of words has become more evident than ever. They have the ability to inspire, provoke, and ignite change. Such could be the essence of the book **Consignment Accounting Problems And Solutions For Bcom**, a literary masterpiece that delves deep to the significance of words and their impact on our lives. Compiled by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we will explore the book's key themes, examine its writing style, and analyze its overall impact on readers.

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