

## 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

**Xiang Xie**



**Advanced Accounting Chapter 12 Solutions:**

## **Advanced Accounting Chapter 12 Solutions** Book Review: Unveiling the Power of Words

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