

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

David Himmelblau



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hereby declare confirm and undertake as follows at my request you agreed to provide me with an interest free loan totaling nis to me hereinafter the loan i hereby undertake to repay the loan to you in equal and consecutive monthly payments as of

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