

LEDGERS IN BOOKS OF CONSIGNOR

CONSIGNMENT A/C

TO GOODS SENT ON CONSIGNMENT		BY CONSIGNEE - CASH SALES	
TO CASH/BANK - EXP BY CONSIGNOR		BY CONSIGNEE - CR SALES	
TO CONSIGNEE - EXP BY CONSIGNEE			
TO CONSIGNEE - COMM		BY STOCK ON CONSIGNMENT	
TO CONSIGNEE - DEL CREDER COMM			
TO CONSIGNEE - BAD DEBTS IF NO DEL CREDERE COMM			
TO BR A/C - DISCOUNTING CHGS			
TO PROFIT TRF TO P&L A/C			

CONSIGNEE A/C

TO CONSIGNMENT - CASH SALES		BY CONSIGNMENT - EXP BY CONSIGNEE	
TO CONSIGNMENT - CR SALES		BY CONSIGNMENT - COMM	
		BY CONSIGNMENT - DEL CREDER COMM	
		BY CONSIGNMENT - BAD DEBTS IF NO DEL CREDERE COMM	
		BY CASH/BANK - AMT RECD	
		BY BR - BILL ACCEPTED	
		BY BAL C/D	

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IN BOOKS OF CONSIGNEE

CONSIGNOR A/C

TO CASH/BANK - EXP		BY CASH - CASH SALES	
TO COMM - NORMAL COMM		BY CONSIGNMENT DRS - CR SALES	
TO DEL CREDER COMM			
TO CONSIGNMENT DRS - BAD DEBTS NO DEL CR COMM			
TO CASH/BANK - AMOUNT SENT			
TO BILLS PAYABLE - BILL ACCEPTED			
TO BAL C/D			

CONSIGNMENT DRS A/C

TO CONSIGNOR A/C CR SALES		CASH/BANK - COLLECTION	
		BR - BILLS ACCEPTED	
		CONSIGNOR A/C - BAD DEBTS NO DEL CR COMM	
		DEL CR COMM A/C - BAD DEBTS DEL CR COMM PAID	
		BY BAL C/D	