***Consignors account***

Dr (-) (+) Cr

|  |  |  |  |
| --- | --- | --- | --- |
| Particulars | Amt | Particulars | Amt |
| To goods sent on consignment \* |  | By goods sent on consignment \* (load) |  |
| Bank (consignor exp) |  | Consignee sales |  |
| Consignee (consignee exp) |  | By Abnormal loss  Or  By P/L (loss)  By insurance claim |  |
| Consignee (commission) |  | By consignment stock |  |
| To stock reserve \* (load for cl stock) |  |  |  |

***Consignee account in the books of consignor***

Dr (+) (-) Cr

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| --- | --- | --- | --- |
| Particulars | Amt | Particulars | Amt |
| To consignment a/c (Sales) |  | By consignment (consignee exp) |  |
|  |  | By commission |  |
|  |  | By remittance (security deposit) |  |
|  |  | By bills payable (security deposit) |  |
|  |  | By bank/cash (bal fig) |  |

***In the books of Consignee***

Dr (+) (-) Cr

|  |  |  |  |
| --- | --- | --- | --- |
| Particulars | Amt | Particulars | Amt |
| By consignment (consignee exp) |  | To consignment a/c (Sales) |  |
| By commission |  |  |  |
| By remittance (security deposit) |  |  |  |
| By bills payable (security deposit) |  |  |  |
| By bank/cash (bal fig) |  |  |  |

***Abnormal loss account***

Dr Cr

|  |  |  |  |
| --- | --- | --- | --- |
| Particulars | Amt | Particulars | Amt |
| To consignment (abnormal loss) |  | By cash (Insurance claim) |  |
|  |  | By p/l (loss) |  |