In the books of **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**General Ledger**

**Consignment**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Yr 2 |  | **RM** | Yr 2 |  | **RM** |
| Jan 1 | Goods Sent on Consignment | 11,250 | Dc 31 | Bank - Insurance Claim | 1,750 |
| 1 | Bank |  | 31 | Consignee - Sales | 12,750 |
|  | - Transport Charges | 220 | 31 | Unsold Inventory c/d | 2,876 |
|  | - Warehouse and Packing |  |  |  |  |
|  | Charges | 810 |  |  |  |
|  | - Shipping Costs and Insurance | 1,100 |  |  |  |
| Dc 31 | Consignee |  |  |  |  |
|  | - Import Duties | 550 |  |  |  |
|  | - Landing Charges | 250 |  |  |  |
|  | - Selling Costs | 420 |  |  |  |
|  | - Sales Commission | 255 |  |  |  |
| 31 | Profit and Loss |  |  |  |  |
|  | - Profit on Consignment | 2,521 |  |  |  |
|  |  | 17,376 |  |  | 17,376 |
| Yr 3 |  |  |  |  |  |
| Jan 1 | Unsold Inventory b/d | 2,876 |  |  |  |

**Consignee - Econsave Company**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Yr 2 |  | **RM** | Yr 2 |  | **RM** |
| Dc 31 | Consignment - Sales | 12,750 | Dc 31 | Consignment |  |
|  |  |  |  | - Import Duties | 550 |
|  |  |  |  | - Landing Charges | 250 |
|  |  |  |  | - Selling Costs | 420 |
|  |  |  |  | - Sales Commission | 255 |
|  |  |  | 31 | Bank | 11,275 |
|  |  | 12,750 |  |  | 12,750 |
|  |  |  |  |  |  |

In the books of **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**General Ledger**

**Consignor - Saujana Bhd**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Yr 2 |  | **RM** | Yr 2 |  | **RM** |
| Dc 31 | Bank |  | Dc 31 | Bank - Sales | 12,750 |
|  | - Import Duties | 550 |  |  |  |
|  | - Landing Charges | 250 |  |  |  |
|  | - Selling Costs | 420 |  |  |  |
| 31 | Commission Income | 255 |  |  |  |
| 31 | Bank | 11,275 |  |  |  |
|  |  | 12,750 |  |  | 12,750 |
|  |  |  |  |  |  |