**Question 6**

On 15 January 2023, Nicole a consignor in Penang sent to Yi Xun an agent of Ipoh a consignment of 300 bottles of essential oil costing RM40 each, invoiced proforma at RM60 each. These 300 bottles of essential oil consisting 150 bottles of Lavender flavour and the other half was Peppermint flavour. Delivery Cost and Insurance of RM 900 were met by the consignor.

Yi Xun received all the goods in safe on 16 January 2023. He spent RM480 on Advertising and RM1,200 of shop rental for his existing business on 1 February 2023. One quarter of the advertising charges and one half of the shop rental were reimbursed later at the end of the accounting period from Nicole.

On 31 March 2023, the end of accounting period of both parties. An Account Sales together with a bank draft for the amount due had been received by Nicole, it indicated the following:

**Credit Sales Cash Sales**

Lavender flavour: 60 bottles @ RM 120 each 70 bottles @ RM 110 each

Peppermint flavour: 30 bottles @ RM 100 each 90 bottles @ RM 90 each

**Expenses incurred: RM**

Selling and Distribution Cost 10 each bottles

Labelling Cost 5 each bottles

By mutual agreement, Yi Xun was entitling selling commission of 8% and Del Credere Commission of 2%.

At the end of the accounting period, 80% of debts had been collected from credit customers, 5% of the remaining amount owed was estimated to be bad in the next accounting year.

**You are required to show the following ledger accounts:**

1. In the book of Nicole:
   1. Consignment;
   2. Consignee - Yi Xun
2. In the book of Yi Xun:
   1. Consignor - Nicole.