(a)

COOKIE CREATIONS Income Statement Two Months Ended December 31, 2009

Revenues		
Teaching revenue		\$4,515
Expenses		
Baking supplies expense	\$1,025	
Salaries expense	1,006	
Advertising supplies expense	165	
Telephone expense	125	
Insurance expense	110	
Depreciation expense	40	
Interest expense	15	
Total expenses		2,486
Net income		\$2,029

COOKIE CREATIONS Statement of Owner's Equity Two Months Ended December 31, 2009

N. Koebel, Capital, November 1	\$ 800
Add: Net income	2,029
	2,829
Less: Drawings	500
N. Koebel, Capital, December 31	\$2,329

4-1

Accounting Continuing Cookie Chronicle Ccc4 Solution

Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso

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