

Continuing Cookie Chronicle

CCC9 Part 2 After establishing their company's fiscal year-end to be October 31, Natalie and Curtis begin operating Cookie & Coffee Creations Inc. on November 1, 2015. On that date, after the issuance of shares, the equity section of the company's statement of financial position is as follows.

Equity

Total Paid-in capital

preference, \$5 non-cumulative, no-par value, 10,000 shares authorized, 2,000 issued	\$10,000
ordinary, no-par value, 100,000 shares authorized, 25,930 issued	25,930

Cookie & Coffee Creations then has the following selected transactions during its first year of operations.

Dec.	1	Issues an additional 800 preference shares to Natalie's brother for \$4,000.
Apr.	30	Declares a semiannual dividend to the preference shareholders of record on May 15, payable on June 1.
June	30	Repurchases 750 ordinary shares issued to the lawyer, for \$500. Recall that these were originally issued for \$750.
Oct.	31	The company has had a very successful first year of operations. It earned revenues of \$462,500 and incurred expenses of \$364,050 (including \$750 legal fee, but excluding income tax).
	31	Records income tax expense. (The company has a 20% income tax rate.)
	31	Declares a semiannual dividend to the preference shareholders of record on November 15, payable on December 1.

Instructions

- Prepare the journal entries to record the above transactions.
- Prepare the retained earnings statement for the year.
- Prepare the equity section of the statement of financial position as of October 31.

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



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Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts Financial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-05-25 Focus on GAAP and IFRS this title makes extensive use of international companies allowing the reader to get a global understanding of financial accounting **Financial Accounting** Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2010-10-25 This successful book continues to provide accountants with an understanding of the fundamental concepts necessary to use accounting effectively The sixth edition offers new discussions on IFRS including new codification numbers examples of IFRS financial statements and additional exercises A look at more recent frauds such as the Bernie Madoff scandal have been added Enhanced discussions of ethics and international accounting are presented The coverage of non cash items and their impact on decision making has been expanded In addition comprehensive case studies and problems help accountants tie the material together

The Top Books of the Year Continuing Cookie Chronicle Answers Ccc9 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels enthralling the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the captivating narratives that have enthralled audiences this year. Continuing Cookie Chronicle Answers Ccc9 : Colleen Hoover's "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and gripping novel that will keep you speculating until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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