

## Continuing Cookie Chronicle

CCC13. (The comparative balance sheet of Cookie & Coffee Creations Inc. at October 31, 2020 for the years 2020 and 2019 are presented in Chapter 12.) The income statements for the years ended October 31, 2019 and 2020, are presented below.

### COOKIE & COFFEE CREATIONS INC.

	Income Statement	
	Year Ended October 31	
Sales	2020	2019
\$485,625	\$462,500	
Cost of goods sold	222,694	208,125
Gross profit	262,931	254,375
Operating expenses		
Salaries and wages expense	147,979	146,300
Depreciation expense	17,600	9,100
Other operating expenses	48,156	42,925
Total operating expenses	213,735	198,375
Income from operations	49,196	56,000
Other expenses		
Interest expense	413	0
Loss on disposal of plant assets	2,500	0
Total other expenses	2,913	0
Income before income tax	46,253	56,000
Income tax expense	9,251	14,000
Net income	\$ 37,002	\$ 42,000

#### Additional information:

Natalie and Curtis are thinking about borrowing an additional \$20,000 to buy more kitchen equipment. The loan would be repaid over a 4-year period. The terms of the loan provide for equal semi-annual payments of \$2,500 on May 1 and November 1 of each year, plus interest of 5% on the outstanding balance.

#### Instructions:

(a) Calculate the following ratios for 2019 and 2020.

1. Current ratio
2. Debt to assets
3. Gross profit rate
4. Profit margin
5. Return on assets (Total assets at November 1, 2018, were \$33,180.)
6. Return on common stockholders' equity (Total common stockholders' equity at November 1, 2018, was \$23,180. Dividends on preferred stock were \$16,800 in 2019 and \$18,000 in 2020.)

(b) Prepare a horizontal analysis of the income statement for Cookie & Coffee Creations Inc. using 2019 as a base year.

(c) Prepare a vertical analysis of the income statement for Cookie & Coffee Creations Inc. for 2020 and 2019.

# Cookie Chronicles Ccc12 Summary

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

## **Cookie Chronicles Ccc12 Summary:**

**Accounting Principles** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-12-20 Weygandt's Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants. The new edition has been updated with the latest IFRS IASB standards. Additional coverage is included on foreign currency translation and LCM. More discussions focus on risk management as a result of the financial crisis. The examples also emphasize current examples in order to help accountants make the connection to their everyday lives.

## **Cookie Chronicles Ccc12 Summary** Book Review: Unveiling the Power of Words

In a world driven by information and connectivity, the ability of words has are more evident than ever. They have the capacity to inspire, provoke, and ignite change. Such may be the essence of the book **Cookie Chronicles Ccc12 Summary**, a literary masterpiece that delves deep into the significance of words and their effect on our lives. Published by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book is key themes, examine its writing style, and analyze its overall effect on readers.

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