

Chapter 3

CONTINUING COOKIE CHRONICLE

(Note: This is a continuation of the Cookie Chronicle from Chapters 1 and 2. Use the information from the previous chapters and follow the instructions below using the general ledger accounts you have already prepared.)

11/1/17 It is the end of November and Natalie has been in touch with her grandmother. Her grandmother asked Natalie how well things went in her first month of business. Natalie, now, “would like” to know if she has been profitable or not during November. Natalie realizes that in order to determine Cookie Creations’ income, she must first make adjustments.

Natalie puts together the following additional information:

1. A count reveals that \$60 of breads and pastries remains at the end of November.
2. A count reveals that \$25 of baking supplies were used during November.
3. Natalie estimates that all of her baking equipment will have a useful life of 5 years or 60 months. (Assume Natalie decides to record a full month’s worth of depreciation, regardless of when the equipment was obtained by the business.)
4. Natalie’s grandmother has decided to charge interest of 6% on the note payable extended on November 15. The loan plus interest is to be repaid in 24 months. (Assume that half a month of interest accrued during November.)
5. On November 30, a friend of Natalie’s asks her to watch a class at the neighborhood school. Natalie agrees and teaches a group of 35 first-grade students how to make Santa Claus cookies. The next day, Natalie prepares an invoice for \$200 and leaves it with the school principal. The principal says that he will pass the invoice along to the head office, and it will be paid sometime in December.
6. Natalie receives a telephone bill for \$45. She uses her telephone only for business. The bill is for services provided during November and is due December 15.

Instructions

Using the information that you have gathered through Chapter 2, and based on the new information above, do the following:

- a) Prepare and post the adjusting journal entries.
- b) Prepare an adjusted trial balance.
- c) Using the adjusted trial balance, calculate Cookie Creations’ net income or net loss for the month of November. Do not prepare an income statement.

Cookie Chronicle Ch 10 Answers

Rachel Sandford



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