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 November15, payable on December 1.

Instructions

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

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RM Cervero

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Unveiling the Power of Verbal Art: An Mental Sojourn through Continuing Cookie Chronicle Answers Ccc9

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