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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		<u>2,486</u>
Net income		<u>\$2,029</u>

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

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

Ccc4 Solution Manual Accounting

Jerry J. Weygandt



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