

# COOKIE & COFFEE CREATIONS INC.

## Income Statement

Year Ended October 31

	2020	2019	Difference	Horizontal Analysis
Sales	\$485,625	\$462,500	✓ <input type="text" value="23125"/> \$	✓ <input type="text" value="5"/> %
Cost of goods sold	222,694	208,125	✓ <input type="text" value="14569"/>	✓ <input type="text" value="7"/> %
Gross profit	<u>262,931</u>	<u>254,375</u>	✓ <input type="text" value="8556"/>	✓ <input type="text" value="3"/> %
Operating expenses				
Salaries and wages expense	147,979	146,350	✓ <input type="text" value="1629"/>	✓ <input type="text" value="1"/> %
Depreciation expense	17,600	9,100	✓ <input type="text" value="8500"/>	✗ <input type="text" value="48"/> %
Other operating expenses	48,186	42,925	✓ <input type="text" value="5261"/>	✓ <input type="text" value="11"/> %
Total operating expenses	<u>213,765</u>	<u>198,375</u>	✓ <input type="text" value="15390"/>	✓ <input type="text" value="7"/> %
Income from operations	<u>49,166</u>	<u>56,000</u>	✓ <input type="text" value="(6834)"/>	✗ <input type="text" value="(14)"/> %
Other expenses				
Interest expense	413	0	✓ <input type="text" value="413"/>	
Loss on disposal of plant assets	<u>2,500</u>	<u>0</u>	✓ <input type="text" value="2500"/>	

# Continuing Cookie Chronicle Answers

**Clemens Wendtner**



## **Continuing Cookie Chronicle Answers:**

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