

ASSIGNMENT RESOURCES

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Brief Exercise 4-11

Partial adjusted account balance data for Levin Corporation at December 31, 2017, includes the following accounts: Retained Earnings \$17,200; Dividends \$6,000; Service Revenue \$32,000; Salaries and Wages Expense \$14,000; Insurance Expense \$1,800; Rent Expense \$3,900; Supplies Expense \$1,500; and Depreciation Expense \$1,600. The balance in Retained Earnings is the balance as of January 1.

Prepare a retained earnings statement for the year assuming net income is \$10,400. (List items that increase retained earnings first.)

LEVIN CORPORATION Retained Earnings Statement	
For the Year Ended December 31, 2017	
Retained Earnings, January 1	\$ 17,200
Service Revenue	32,000
Salaries and Wages Expense	(14,000)
Insurance Expense	(1,800)
Rent Expense	(3,900)
Supplies Expense	(1,500)
Depreciation Expense	(1,600)
Net Income	10,400
Retained Earnings, December 31	\$ 37,800

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