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SOLUTIONS TO EXERCISES - SERIES B - CHAPTER 4

EXERCISE 4-1B

a.

Lewis CPAs Income Statement For the Year Ended December 31, 2013			
	Revenue		
	Service Revenue	\$60,000	
	Expenses		
	Salaries Expense	(40,000)	
	Net Income	\$20,000	

Lewis CPAs Balance Sheet As of December 31, 2013			
	Assets		
	Cash*	\$100,000	
	Total Assets		\$100,000
	Liabilities		
	Notes Payable	\$80,000	
	Total Liabilities		\$80,000
	Stockholders' Equity		
	Retained Earnings	\$20,000	
	Total Stockholders' Equity		20,000

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