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Short Exercises

(5 min.) S 2-1

Hooper's payment was not an expense.

Hooper acquired an asset, Equipment, because the computer is an economic resource of the business.

(5 min.) 5 2-2

- a. \$13,400 (\$11,000 + \$2,400 + \$5,500 \$5,500)
- b. \$ 2,400

(5-10 min.) S 2-3

	Cash	
	27,000	3,500
	2,200	
Bal.	25,700	

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Walter T. Harrison, Charles T. Horngren

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