

Solution Manual for Financial Accounting 9th Edition

Harrison, Horngren, Thomas

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.) S 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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**H. Paul Hooper, Phyllis Cassidy, John
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