

CHAPTER 6

Accounting and the Time Value of Money

ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

Topics	Questions	Brief Exercises	Exercises	Problems
1. Present value concepts.	1, 2, 3, 4, 5, 9, 17			
2. Use of tables.	13, 14	8	1	
3. Present and future value problems:				
a. Unknown future amount.	7, 19	1, 5, 13	2, 3, 4, 7	
b. Unknown payments.	10, 11, 12	6, 12, 15, 17	8, 16, 17	2, 6
c. Unknown number of periods.		4, 9	10, 15	2
d. Unknown interest rate.	15, 18	3, 11, 16	9, 10, 11, 14	2, 7
e. Unknown present value.	8, 19	2, 7, 8, 10, 14	3, 4, 5, 6, 8, 12, 17, 18, 19	1, 4, 7, 9, 13, 14
4. Value of a series of irregular deposits; changing interest rates.				3, 5, 8
5. Valuation of leases, pensions, bonds; choice between projects.	6	15	7, 12, 13, 14, 15	3, 5, 6, 8, 9, 10, 11, 12, 13, 14, 15
6. Deferred annuity.	16			
7. Expected Cash Flows.			20, 21, 22	13, 14, 15

Intermediate Accounting Test With Answer Key

Michael Rajnik



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