

Chapter 9

EXERCISES

65. The numbers decrease from left to right in a given row because cash received in the future is worth less the higher your required rate of return.

The numbers decrease from top to bottom in a given column because cash received further in the future is less valuable today.

66.	Cash Flow	Present Value Factor	Total
	\$400	1.7690	\$ 707.64
	800	.6209	<u>496.72</u>
			\$1,204.36

67.	Plan A	Total
		\$104,000

Plan B	Cash Flow	Present Value Factor	Total
	\$ 50,000	4.7909	\$ 239,545
	100,000	.6212	<u>62,120</u>
			\$301,665

Plan C	Cash Flow	Present Value Factor	Total
	\$20,000	4.7909	\$ 95,818
	120,000	.6212	<u>74,544</u>
			\$170,362

Plan C should be selected as it has the highest present value.

68.	Cash Flow	Present Value Factor	Total
	(250,000)	1.0000	(250,000.00)

Managerial Accounting Answer Key

RJ Shavelson



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