

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	3.7908	\$1,516.32
	800	.6209	<u>496.72</u>
			\$2,013.04

67.	Plan A	Total
		\$1,000,000

Plan B	Cash Flow	Present Value Factor	Total
	\$1,000,000	4.7908	\$4,790,800
	100,000	.6209	<u>62,090</u>
			\$4,852,890

Plan C	Cash Flow	Present Value Factor	Total
	\$200,000	4.7908	\$958,160

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

68.	Cash Flow	Present Value Factor	Total
	200,000	1.0000	200,000.00

Managerial Accounting Answer Key

Marcel A. Müller



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