

FINANCIAL CALCULATION PRACTICE 1

Section A : Multiple Choice Questions

1. A lender lends \$10,000, which is to be repaid in annual payments of \$2000 for 6 years. Which of the following shows the timeline of the loan from the lender's perspective?

A)

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
\$0	\$2000	\$2000	\$2000	\$2000	\$2000

B)

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
-\$10,000	\$2000	\$2000	\$2000	\$2000	\$2000

C)

Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
-\$10,000	\$2000	\$4000	\$6000	\$8000	\$10,000	\$12,000

D)

Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
-\$10,000	\$2000	\$2000	\$2000	\$2000	\$2000	\$2000

Hint : (No calculation is necessary, a visual analysis of the years and the amount will give you the answer. Remember lending is a cash outflow and this is negative. Getting repayment is an inflow and this will be positive)

Answer: D)

2. A tenant wants to lease a building for \$48,000 per year. She signs a five-year rental agreement that states that she will pay \$24,000 every six months for the next five years. Which of the following is the timeline for her rental payments, assuming she makes the first payment immediately?

A)

Year	0	1/2	1	$1\frac{1}{2}$	2	$2\frac{1}{2}$	3	$3\frac{1}{2}$	4	$4\frac{1}{2}$	5
CF (\$000)	-24	-24	-24	-24	-24	-24	-24	-24	-24	-24	0

B)

Year	0	1/2	1	$1\frac{1}{2}$	2	$2\frac{1}{2}$	3	$3\frac{1}{2}$	4	$4\frac{1}{2}$	5
CF (\$000)	24	24	24	24	24	24	24	24	24	24	24

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