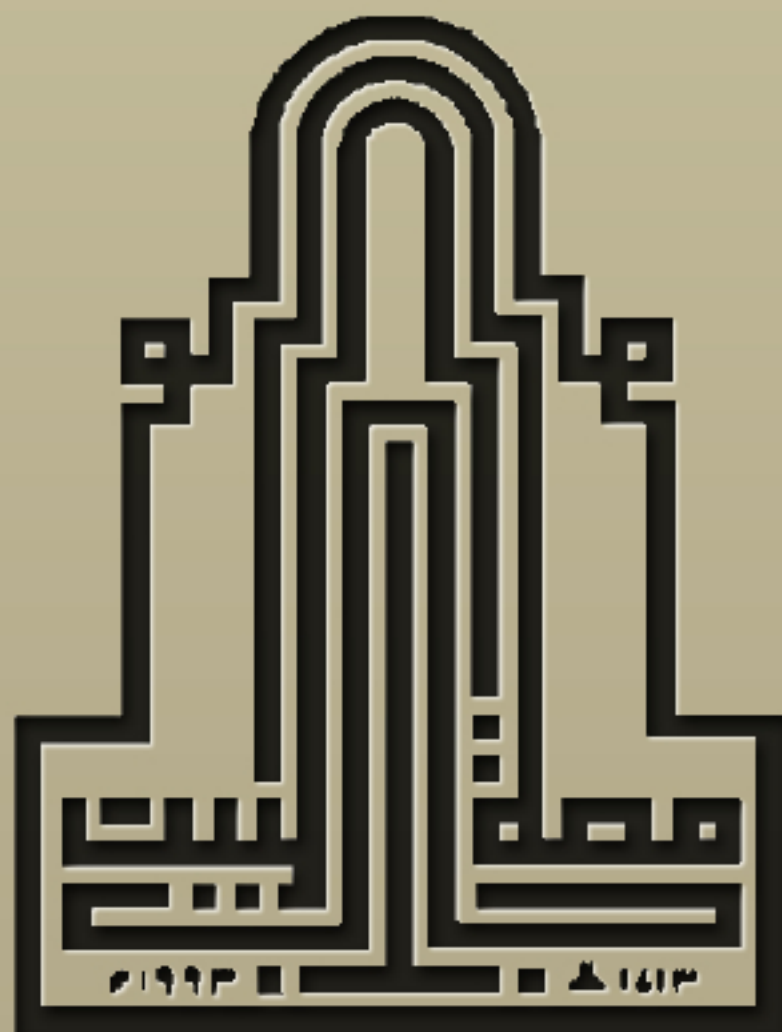


مكتبة

” خذْ وأعطي ” الإلكترونية

جامعة آل البيت " كلية الإقتصاد "

مجموعة طلابية تسعى لتوفير كل ما يلزم طلاب
كلية إدارة المال والاعمال من مواد وشروحات واسئلة بصورة الكترونية



Q1: Answer Each of The Following Questions:

1. X company invest \$200,000 for 5 years, the accumulated amount received to \$307,724, what is the interest rate?

$$FV = P * (1 + i)^n$$

$$\frac{307724}{200000} = \frac{200000 \times \text{factor}}{200000}$$

$$\text{factor} = 1.53862$$

$$i = 1.9\%$$

2. X company want to invest 80,000 with an interest rate of 12% in order to accumulate an amount \$140,987, how many periods needed to achieve that amount?

$$FV = P * (1 + i)^n$$

$$\frac{140987}{80000} = \frac{80000 \times \text{factor}}{80000}$$

$$\text{factor} = 1.7623375$$

$$n = 5$$

3. X company accept to purchase machine with a yearly settlement \$5,000 for 5 years with an interest rate 15%, what is the cost of the machine?

$$FV_{oa} = P * (1 + i)^n$$

$$FV_{oa} = 5000 * (1 + 0.15)^5$$

$$FV_{oa} = 5000 * 6.7424$$

$$FV_{oa} = 33712$$

الاهتمام بمرحلة جزئية لا يغفل عن كل شيء

4. You have a \$2,000 overdue debt for prepaid phone card. You have only \$500 in your checking accounts and doesn't want your parents to know about this debt. The debtors tell you that you may settle the account in one of two ways since you can't pay it all now:

1. Pay \$500 now and \$1,700, two years from today.
2. Pay \$2,500, three years from today.

Assuming that the cost of money to you is 8%, which alternative should you choose? Your answer must be supported with calculations.

①

$$500 + PV_{oa} = 1700 * (1 + 0.08)^2$$

$$500 + PV_{oa} = 1700 * 1.7833$$

$$500 + PV_{oa} = 3031.61$$

$$PV_{oa} = 2531.61$$

②

$$PV_{oa} = 2500 * (1 + 0.08)^3$$

$$PV_{oa} = 2500 * 2.5771$$

$$PV_{oa} = 6442.75$$

الخياران مسموح لكن عليك
التركيز وجمع كل شي
حسابه وذا في الحقة لطاوية

Q2: You have given the following items:

Cash, January 1, 2007	23,000
Cash, December 31, 2007	\$40,000
Net income	\$50,000
Increase in accounts receivable	\$16,000
Sale of equipment	12,000
Purchase of land	25,000
Purchase of buildings and equipment	48,000
Payment of cash dividend	(15,000)
Sale of bonds	40,000
Increase in accounts payable	8,000
Depreciation—buildings and equipment	15,000
Gain on sale of equipment +	6,000
Amortization of patents +	2000

Required: Prepare a cash flow statement?

Net income	50,000	
AIR	(16,000)	
A/P	8,000	
Depreciation	15,000	
gain on sale of equipment	6,000	
amortization of patents	2,000	
	57,000	
	6,000	
	51,000	
	65,000	
sale of bonds	40,000	
sale of equipment	12,000	
Purchase of land	(25,000)	
Purchase of building and equipment	(48,000)	
	(61,000)	
sale of bonds	40,000	

income

A/R

A/P

Dep-building and equipment

Gain on Sale of equipment
amortization of patents

50 000
(16 000)
8 000

15 000
(6 000)
2 000

53 000

CF from investing activities

Sale of equipment

Purchase of land

Purchase of building and equipment

12 000
(25 000)
(48 000)

(61 000)

CF from financial activities

Sale of bonds

Payment of cash dividend

40 000
(15 000)

25 000

17 000

23 000

40 000

المجموع الكلي

beginning of cash (1, 2007)

ending of cash (31, 2007)

السؤال الأول الفرع ٤

$$① 500 + PVA_{0.08}^2 (1700 * (1 + 0.08)^2) \Rightarrow 500 + 3031.61 = 3531.61$$

$$② PVA_{0.08}^3 = 2500 * (1 + 0.08)^3$$

$$PVA_{0.08} = 6442.75$$

الحالة الأولى أعلى قيمة ادأ
فإن الركنين أفضل