

$$= R (PVF - OA_{nit})$$

EG-4

a. Future value of an ordinary annuity = $\$4000 \times \left(\frac{(1 + 8\%)^{20} - 1}{8\%} \right)$

$$= \times 183.047.8572$$
$$= (1 + 0.08)$$

Factor

⇒ Fv of an ordinary annuity = $\$ 197,692$

b. Present value of an ordinary annuity = $\$2500 \times \left(\frac{1 - \frac{1}{(1 + 0.05)^{30}}}{0.05} \right)$

$$= \$ 38,431$$
$$= (1 + 0.05)$$

Factor

⇒ PV of annuity due of $\$2500$ for 30 periods at 5% = $38,431 \times 1.05$

$$= \$ 40,353$$

Intermediate Accounting Chapter 13 Homework Solutions

Wolfgang Guggemos



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