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Chapter 13

The solution (using discount factors from Exhibit 13B–1) is given in Exhibit 13–8. Notice how the working capital is handled in this exhibit. It is counted as a cash outflow at the beginning of the project (cell B4) and as a cash inflow when it is released at the end of the project (cell G10).

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Chapter 2 Managerial Accounting and Cost Concepts. Solutions to Questions. 2-1 The three major elements of product costs in a manufacturing company are direct materials, direct labor, and manufacturing overhead. 2- a. Direct materials are an integral part of a finished product and their costs can be conveniently traced to it. b.

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Chapter 13, End of Chapter, Questions, Exercise 13-7 Page 656 Here is a tip: While using net present value method, certain assumptions are made with respect to the timing of the receipt of cash flows, payment of cash outflows, etc.

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