

The Foundational 15 (continued)

14. The payback period is computed as follows:

Year	Investment	Cash Inflow	Unrecovered Investment
1		\$769,250	\$2,205,750
2	\$2,975,000	\$769,250	\$1,436,500
3		\$769,250	\$667,250
4		\$769,250	\$0
5		\$769,250	\$0

The investment in the project is fully recovered in the 4th year. To be more exact, the payback period is approximately 3.87 years.

15.
$$\text{Simple rate of return} = \frac{\text{Annual incremental net operating income}}{\text{Initial investment}}$$

$$\text{Exercise 13-1 (10 minutes)} \quad \frac{\$174,250}{\$2,975,000} = 5.86\%$$

1. The payback period is determined as follows:

Year	Investment	Cash Inflow	Unrecovered Investment
1	\$15,000	\$1,000	\$14,000
2	\$8,000	\$2,000	\$20,000
3		\$2,500	\$17,500
4		\$4,000	\$13,500
5		\$5,000	\$8,500
6		\$6,000	\$2,500
7		\$5,000	\$0
8		\$4,000	\$0
9		\$3,000	\$0
10		\$2,000	\$0

The investment in the project is fully recovered in the 7th year. To be more exact, the payback period is approximately 6.5 years.

2. Because the investment is recovered prior to the last year, the amount of the cash inflow in the last year has no effect on the payback period.

Chapter 13 Managerial Accounting Answer

**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso, Ibrahim M. Aly**

Chapter 13 Managerial Accounting Answer:

Solutions Manual, Chapters 13-19 to Accompany Managerial Accounting Hilton Ronald W.,1991 *Managerial Accounting* Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,Ibrahim M. Aly,2018-05-28 Managerial Accounting teaches students the fundamental concepts of managerial accounting in a concise and easy to comprehend fashion Stimulating review materials at the end of each section helps students develop their decision making skills Students are provided the tools and guidance to take more initiative in their learning making them more engaged more prepared and more confident A *Textbook of Cost and Management Accounting, 10th Edition* Arora M.N.,2012 A Textbook of Cost and Management Accounting provides the students with thorough grounding in cost concepts cost behaviour and methods and techniques of cost and management accounting with an understanding of the uses and limitations of cost and financial data for managerial operations The text of the subject matter has been presented in a student friendly simple and intelligible manner Every discussion involving conceptual complexity is immediately illustrated by a numerical example In addition the book contains a liberal sprinkling of charts and diagrams so as to make the subject easily understandable and highlight its finer points The subject matter has been organized on first things first basis for its logical presentation that sustains interest The approach of the book is examination oriented Thus a good number of problems and solutions have been included in its chapters Theoretical and numerical questions have been mostly selected from various examinations Objective type questions have been given to serve as self test by students This is an ideal book for self study New to this edition All chapters thoroughly revised Latest information on Cost Accounting Standards CAS issued by the Institute of Cost Accountants of India ICAI Chapter on Miscellaneous Topics made more contemporary by including some new sub topics and thus re named Advanced Cost Management Techniques Revision and augmentation of practical problems *Tb V2 Ch 13-25 T/A Fap* Ron Larson,2004-03 *Ebook: Managerial Accounting* GARRISON,2014-05-16 *Ebook Managerial Accounting* *Fresh Perspectives:Cost and Management Accounting* ,2007 **Solutions Manual to Accompany Managerial Accounting** Ray H. Garrison,1988 **Introduction to Managerial Accounting** Peter C. Brewer,Ray H. Garrison,Eric W. Noreen,Suresh Subbarao Kalagnanam,Ganesh Vaidyanathan,2021 Brewer s *Introduction to Managerial Accounting* has earned a reputation as the most accessible and readable book on the market Its manageable chapters and clear presentation point students toward understanding just as the needle of a compass provides direction to travelers H Managerial Accounting Irvin N. Gleim,Terry L. Campbell,1992 Management Accounting ,1921 **Managerial Accounting** Steve Jackson,Roby Sawyers,2003 This text is unique in its first person discovery learning approach using a 4 step decision making model throughout It truly conveys a management perspective by including coverage of topics such as ABM the value chain and balanced scorecard evaluation techniques It is also the first managerial text to incorporate coverage on knowledge management Ch 13 highlighting the latest developments for improved managerial decision making Managerial

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