

Intermediate Accounting, 9e (Spiceland)
Chapter 6 Time Value of Money Concepts

1) Compound interest includes interest earned on interest.

Answer: TRUE

Difficulty: 1 Easy

Topic: Basics of interest—Simple versus compound

Learning Objective: 06-01 Explain the difference between simple and compound interest.

Bloom's: Remember

AACSB: Reflective Thinking

Accessible/AICPA: BB Critical thinking; Keyboard Navigation

2) When interest is compounded, the stated rate of interest exceeds the effective rate of interest.

Answer: FALSE

Difficulty: 2 Medium

Topic: Basics of interest—Simple versus compound

Learning Objective: 06-01 Explain the difference between simple and compound interest.

Bloom's: Remember

AACSB: Reflective Thinking

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3) The calculation of future value requires the removal of interest.

Answer: FALSE

Difficulty: 1 Easy

Topic: Future value of a single amount

Learning Objective: 06-02 Compute the future value of a single amount.

Bloom's: Remember

AACSB: Reflective Thinking

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4) The company's credit-adjusted risk-free rate of interest is used when computing present value applying the expected cash flow approach.

Answer: TRUE

Difficulty: 1 Easy

Topic: Present value of a single amount

Learning Objective: 06-03 Compute the present value of a single amount.

Bloom's: Remember

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5) The calculation of present value eliminates interest from future cash flows.

Answer: TRUE

Difficulty: 1 Easy

Topic: Present value of a single amount

Learning Objective: 06-03 Compute the present value of a single amount.

Bloom's: Remember

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