

$$= R (PVF - OA_{n,i})$$

Ex-4

a. Future value of an ordinary annuity

$$= \$4000 \times \left(\frac{(1 + 8\%)^{20} - 1}{8\%} \right)$$

$$= \$183,047.8572$$

Factor

$$= (1 + 0.08)$$

⇒ Fv of an ordinary annuity

$$= \$197,692$$

b. Present value of an ordinary annuity

$$= \$2500 \times \left(\frac{1 - \frac{1}{(1 + 0.05)^{40}}}{0.05} \right)$$

$$= \$38,431$$

Factor

$$= (1 + 0.05)$$

⇒ PV of annuity due of \$2500 for 30 periods at 5%

$$= 38,431 \times 1.05$$

$$= \$40,353$$

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