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AACE International Certified Cost Professional (CCP) Exam Sample Questions (Q152-Q157):

NEW QUESTION # 152

A used concrete pumping truck can be purchased for \$125,000. The operation costs are expected to be \$65,000 the first year and increase 5% each year thereafter. As a result of the purchase, the company will see an increase in income of \$100,000 the first year and 5% more each subsequent year. The company uses straight-line depreciation. The truck will have a useful life of five (5) years and no salvage value. Management would like to see a 10% return on any investment. The company's tax rate is 28%.

Which of the following statements is correct?

- A. The graph of a normal curve is bell-shaped and is symmetrical about the standard deviation.
- **B. Some graphic methods for describing quantitative data are histograms and frequency distribution.**
- C. Some graphic methods for describing qualitative data are histograms and frequency distribution.
- D. The graph of a normal curve is bell-shaped and is symmetrical about the variance.

Answer: B

Explanation:

Histograms and frequency distributions are common graphical methods used to describe quantitative data, which involves numerical values that can be measured. These methods help visualize the distribution, frequency, and central tendency of the data. Qualitative data, on the other hand, is described using different methods such as bar charts and pie charts, not histograms or frequency distributions. Therefore, the correct answer is C. Some graphic methods for describing quantitative data are histograms and frequency distribution.

NEW QUESTION # 153

What is a basic element of work or a task that must be performed over a given period of time in order to complete a project called?

- A. Commodity
- **B. Activity**
- C. WBS element
- D. Resource

Answer: B

NEW QUESTION # 154

An agricultural corporation that paid 53% in income tax wanted to build a grain elevator designed to last twenty-five (25) years at a cost of \$80,000 with no salvage value. Annual income generated would be \$22,500 and annual expenditures were to be \$12,000. Answer the question using a straight line depreciation and a 10% interest rate.

How much money should be set aside today to have \$20,000 available eight (8) years from now if the interest rate is 6% compounded annually?

- **A. \$13,515**
- B. \$12,550
- C. \$29,600
- D. \$31,875

Answer: A

Explanation:

To calculate how much needs to be set aside today to have \$20,000 available in 8 years at a 6% interest rate compounded annually, use the present value formula:

$$PV = FV \times \frac{1}{(1 + i)^n}$$

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