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ENGINEERING ECONOMICS 115 DEPRECIATION Straight Line $D_n = C \cdot \frac{1}{n}$ Accelerated Cost Recovery System (ACRS) $D_j = (\text{factor}) C \cdot \frac{1}{n} \cdot \text{Year}_j$ Sum of the Years Digits $D_j = C \cdot \frac{n-j+1}{\sum_{k=1}^n k}$ BOOK VALUE $BV = \text{initial cost} - \sum D_j$ TAXATION # $\$ \cdot \text{Taxable income is total income less depreciation and}$

Time Value of Money and Economic Equivalence

Elements of Transactions Involving Interest " Principal - the initial amount of money involving debt or investments " Interest Rate - The cost or price of money and is expressed as a percentage rate per period of time " Interest Period - A length of time (often a year, but can be a ...

Notes on Engineering Economic Analysis

Engineering economics notes ME 483, L S Caretto, Spring 2010 Page 2 rate are the same as the time units for the period If the period is one month, then the units for the interest rate must be 1/month The calculation of the interest rate for a different time unit is simply done by using the unit conversion factor for the time units

Fundamentals of Engineering Economics

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Contemporary Engineering Economics, Chan S Park, 2011, Technology & Engineering, 936 pages Contemporary Engineering Economics, 5/e, is intended for undergraduate engineering Essentials of Engineering Economic Analysis, Donald G Newnan, Jerome P Lavelle, Ted Eschenbach, Oxford University Press, 2002

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