



Present Value

[ˈpre-z^ənt ˈval-(.)yü]

The current value of a future sum of money or stream of cash flows given a specified rate of return.

Present Value

Patrick R. Delaney, O. Ray Whittington

Present Value:

Wiley CPA Exam Review 2008 O. Ray Whittington, Patrick R. Delaney, 2007-12-04 Completely revised for the new computerized CPA Exam Published annually this comprehensive four volume study guide for the Certified Public Accountants CPA Exam arms readers with detailed outlines and study guidelines plus skill building problems and solutions that help them to identify focus and master the specific topics that need the most work Many of the practice questions are taken from previous exams and care is taken to ensure that they cover all the information candidates need to pass the CPA Exam Broken down into four volumes Regulation Auditing and Attestation Financial Accounting and Reporting and Business Environment and Concepts these top CPA Exam review study guides worldwide provide More than 2 700 practice questions Complete information on the new simulation questions A unique modular structure that divides content into self contained study modules AICPA content requirements and three times as many examples as other study guides

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sodium hydroxide solution with hcl as 57.9 kJ mol⁻¹

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web sep 20 2014 i will illustrate this with some examples when an acid is neutralised by an alkali the reaction is exothermic

eg 1 $\text{HCl(aq)} + \text{NaOH(aq)} \rightarrow \text{NaCl(aq)} + \text{H}_2\text{O(l)}$ for which $\Delta H = 57 \text{ kJ mol}^{-1}$ eg 2 $\text{HNO}_3(\text{aq}) + \text{KOH(aq)} \rightarrow \text{KNO}_3(\text{aq}) + \text{H}_2\text{O(l)}$ for which $\Delta H = 57 \text{ kJ mol}^{-1}$

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web the enthalpy change of neutralisation is defined as the enthalpy change when solutions of an acid and alkali react together to produce one mole of water for example $\text{HCl(aq)} + \text{NaOH(aq)} \rightarrow \text{NaCl(aq)} + \text{H}_2\text{O(aq)}$ you can see that one mole of water is produced when one mole of hcl or one mole of naoh reacts